

SAICA - Assessment of Professional Competence: November 2018

Development of professional competence cannot be solely ascribed to only one element of the qualification process. Rather it is the combination of the academic programme, training programme and professional programme which contributes towards the development of professional competence.

Professional Programme Provider, Training Office and University statistics contained within this document should therefore be analysed/ reviewed holistically and the components of the qualification process should not be regarded in isolation.

Index

Overview of the results

Analysis of Candidate Population

Honours Roll Candidates

By Race & Gender

By Training Office

By Professional Programme Provider

SAICA - Assessment of Professional Competence: November 2018

Overview of the results

	November 2018			
	FAIL	PASS	TOTAL	%PASS
First time candidates	726	1803	2529	71%
Repeat candidates **Note 1	231	277	508	55%
Grand Total	957	2080	3037	68%

	November 2017			
	FAIL	PASS	TOTAL	%PASS
First time candidates	403	2010	2413	83%
Repeat candidates **Note 1	132	158	290	54%
Grand Total	535	2168	2703	80%

	November 2016			
	FAIL	PASS	TOTAL	%PASS
First time candidates	202	2029	2231	91%
Repeat candidates **Note 1	80	218	298	73%
Grand Total	282	2247	2529	89%

	November 2015			
	FAIL	PASS	TOTAL	%PASS
First time candidates	257	2185	2442	89%
Repeat candidates **Note 1	56	211	267	79%
Grand Total	313	2396	2709	88%

	November 2014			
	FAIL	PASS	TOTAL	%PASS
First time candidates	277	1773	2050	86%
Repeat candidates **Note 1				
Grand Total	277	1773	2050	86%

****Note 1 :** SAICA introduced the APC for the first time in November 2014. The candidate population for the November 2014 exam therefore comprised first time candidates only and there were no repeat candidates included in that population. The repeat candidate population for the November 2015 - 2018 exams comprise candidates who have attempted the APC before, irrespective of having completed the professional programme again or not.

SAICA - Assessment of Professional Competence: November 2018

Analysis of Candidate Population Page 1 of 2

	Total Number of Candidates	Manual		E-writing		**Note 2
2018	3037	59	2%	2978	98%	
2017	2703	915	34%	1788	66%	
2016	2529	1161	46%	1368	54%	
2015	2709	2426	90%	283	10%	
2014	2050	2050	100%			

		First Timers		Repeats	
2018	3037	2529	83%	508	17%
2017	2703	2413	89%	290	11%
2016	2529	2231	88%	298	12%
2015	2709	2442	90%	267	10%
2014	2050	2050	100%		

	Training Office Size	Small	Medium	Large	**Note 3
2018	Percentage of Population	29%	29%	42%	
	Number of Candidates	879	882	1274	3035 **Note 4
2017	Percentage of Population	29%	26%	45%	
	Number of Candidates	771	715	1217	2703
2016	Percentage of Population	42%	18%	40%	
	Number of Candidates	1069	449	1011	2529
2015	Percentage of Population	42%	18%	40%	
	Number of Candidates	1133	493	1083	2709
2014	Percentage of Population	32%	18%	50%	
	Number of Candidates	652	374	1024	2050

	Registered Training Contract Status as at the date of the assessment	Active	Cancelled	Completed	**Note 5
2018	Percentage of Population	69%	9%	21%	
	Number of Candidates	2109	274	652	3035 **Note 4
2017	Percentage of Population	81%	2%	17%	
	Number of Candidates	2182	49	472	2703
2016	Percentage of Population	79%	2%	19%	
	Number of Candidates	2000	53	476	2529
2015	Percentage of Population	66%	10%	24%	
	Number of Candidates	1779	281	649	2709
2014	Percentage of Population	83%	5%	12%	
	Number of Candidates	1696	105	249	2050

	Registered Training Contract Number of Completed Months as at the date of the assessment	20 - 26	27 - 32	33 - 38	>38	**Note 5
2018	Percentage of Population	60%	3%	27%	10%	
	Number of Candidates	1829	101	807	298	3035 **Note 4
2017	Percentage of Population	68%	3%	20%	9%	
	Number of Candidates	1835	91	539	238	2703
2016	Percentage of Population	69%	2%	20%	8%	
	Number of Candidates	1746	53	516	214	2529
2015	Percentage of Population	62%	2%	26%	10%	
	Number of Candidates	1680	52	717	260	2709
2014	Percentage of Population	80%	1%	13%	6%	
	Number of Candidates	1642	23	259	126	2050

****Note 2 :**

SAICA introduced a e-writing pilot to a select number of candidates for APC November 2015. The participation in the pilot was voluntary. For APC November 2016 and November 2017, of e-writing was optional and November 2018 it was compulsory with exception of those that applied to write manually with valid reasons.

****Note 3 :**

Training offices are categorised according to training size based on the number of trainees. Small: 1 – 30 trainees; Medium: 31 – 99 trainees; Large: +99 trainees

****Note 4 :**

The total does not add up to the 3037 of the total APC November 2018 population, due to eligibility of 2 candidates that do not fall within this criteria (pathways agreement)

****Note 5 :**

The eligibility requirements for admittance to the APC are as follows:

- ✓ A pass in the Initial Test of Competence; and
- ✓ Completion of a minimum of 20 months under a registered training contract with an accredited training office; and
- ✓ Successful completion of an accredited professional programme.

During a training contract candidates fulfil the practical experience requirements of the training programme for 36 (completed academic programme - CTA) or 48 - 60 months (part time students and full time employees). The training contract status and number of months represents the status of the candidate population as at the date of the assessment, and therefore will vary from year to year.

SAICA - Assessment of Professional Competence: November 2018

Analysis of Candidate Population (Continued) Page 2 of 2

								**Note 6
	Trainee Elective	Audit	Financial Management	Internal Audit	Management Decision Making	Tax	Not Applicable	
2018	Percentage of Population	88.1%	4.4%	1.4%	1.1%	1.0%	3.9%	
	Number of Candidates	2676	134	44	34	31	118	3037
2017	Percentage of Population	90.9%	5.9%	1.6%	0.7%	0.7%	0.1%	
	Number of Candidates	2458	160	42	20	19	4	2703
2016	Percentage of Population	92.1%	6.1%	1.1%	0.4%	0.04%	0.2%	
	Number of Candidates	2330	154	29	11	1	4	2529
2015	Percentage of Population	84.5%	4.4%	1.4%	1.1%	0.8%	7.8%	
	Number of Candidates	2289	120	37	31	22	210	2709
2014	Percentage of Population	89.8%	5.8%	0.2%	1.0%	0.2%	3.1%	
	Number of Candidates	1840	118	4	20	4	64	2050
	ITC Year Completed	2018	2017	2016	2015	2014	2013	Before 2013
2018	Percentage of Population	23.4%	61.6%	10.5%	2.4%	0.4%	0.6%	1.2%
	Number of Candidates	710	1872	318	72	12	18	35
ITC January		444						
ITC June		266						
2017	Percentage of Population		26%	61%	8%	2%	1%	2%
	Number of Candidates		709	1655	219	44	30	46
ITC January			433					
ITC June			276					
	Professional Programme Providers	UCT	APT					
2018	Percentage of Population	18%	82%					
	Number of Candidates	555	2482					
2017	Percentage of Population	25%	75%					
	Number of Candidates	666	2037					
2016	Percentage of Population	25%	75%					
	Number of Candidates	631	1898					
2015	Percentage of Population	22%	78%					
	Number of Candidates	588	2121					
2014	Percentage of Population	23%	77%					
	Number of Candidates	467	1583					

****Note 6:**

"Not Applicable" Category include those trainees with registered training contracts prior to 2010 when the new training model was implemented.

SAICA - Assessment of Professional Competence: November 2018

Honours Roll Candidates - In Alphabetical Order (Surname)

Exam #	Name	Surname	Training Office	Provider
1461	Richard	Champion	Nedbank	APT
980	Megan	de Vries	Ernst & Young	APT
1390	Adam	Dixon-Warren	Deloitte LLP**	UCT
1206	Philippa	Henry	Bain & Company SA	UCT
1071	Michael	Mills	KPMG	APT
1221	Gizelle	Potgieter	Deloitte	APT
2569	Nirish	Rama	KPMG	UCT
2007	Gregory	Rowan	Nedbank	UCT
1228	Bernice	Taljaard	Shoprite Checkers	APT
2620	Lauren	Van der Byl	KPMG	APT
1009	Julian	Vorster	PricewaterhouseCoopers	APT
1790	Celso	Zuccollo	Deloitte LLP**	UCT

An honours roll is identified each year at the discretion of SAICA's Assessment of Professional Competence Examination Committee (APC Examco) and (the Initial Professional Development Committee (IPD)). The honours roll represents candidates who have performed exceptionally overall in the case study and who have demonstrated great insight in their responses.

** Deloitte LLP - London Training Office

SAICA - Assessment of Professional Competence: November 2018

By Race & Gender

Race	November 2018								
	Male			Female			Total		
	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	240	498	48%	341	721	47%	581	1219	48%
Coloured	73	95	77%	81	117	69%	154	212	73%
Indian	168	227	74%	190	234	81%	358	461	78%
White	519	582	89%	465	560	83%	984	1142	86%
Other				3	3	100%	3	3	100%
Grand Total	1000	1402	71%	1080	1635	66%	2080	3037	68%

Race	November 2017								
	Male			Female			Total		
	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	293	428	68%	415	593	70%	708	1021	69%
Coloured	52	71	73%	93	110	85%	145	181	80%
Indian	152	192	79%	180	203	89%	332	395	84%
White	504	557	90%	475	545	87%	979	1102	89%
Other	3	3	100%	1	1	100%	4	4	100%
Grand Total	1004	1251	80%	1164	1452	80%	2168	2703	80%

Race	November 2016								
	Male			Female			Total		
	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	306	390	78%	404	482	84%	710	872	81%
Coloured	52	62	84%	68	79	86%	120	141	85%
Indian	193	213	91%	233	248	94%	426	461	92%
White	536	567	95%	435	468	93%	971	1035	94%
Other	10	10	100%	10	10	100%	20	20	100%
Grand Total	1097	1242	88%	1150	1287	89%	2247	2529	89%

Race	November 2015								
	Male			Female			Total		
	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	334	439	76%	439	520	84%	773	959	81%
Coloured	68	80	85%	86	99	87%	154	179	86%
Indian	166	189	88%	193	206	94%	359	395	91%
White	587	625	94%	504	532	95%	1091	1157	94%
Other	9	9	100%	10	10	100%	19	19	100%
Grand Total	1164	1342	87%	1232	1367	90%	2396	2709	88%

Race	November 2014								
	Male			Female			Total		
	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	197	261	75%	249	320	78%	446	581	77%
Coloured	58	63	92%	66	78	85%	124	141	88%
Indian	137	158	87%	135	152	89%	272	310	88%
White	494	548	90%	426	457	93%	920	1005	92%
Other	6	7	86%	5	6	83%	11	13	85%
Grand Total	892	1037	86%	881	1013	87%	1773	2050	86%

SAICA - Assessment of Professional Competence: November 2018

By Training Office **Note 7

	November 2018			November 2017			November 2016			November 2015			November 2014		
	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
Auditor-General	130	322	40%	166	256	65%	128	174	74%	137	180	76%	72	105	69%
Baker Tilly International	27	28	96%	24	27	89%	28	29	97%	26	27	96%	20	21	95%
BDO	155	196	79%	71	91	78%	68	80	85%	78	91	86%	46	62	74%
Deloitte	270	345	78%	280	315	89%	337	356	95%	316	340	93%	261	284	92%
Ernst & Young	200	294	68%	199	242	82%	237	253	94%	243	275	88%	200	220	91%
Investec	16	20	80%	23	23	100%	21	22	95%	26	27	96%	23	25	92%
KPMG	262	362	72%	332	399	83%	290	327	89%	307	340	90%	264	292	90%
Mazars	66	92	72%	63	78	81%	57	64	89%	62	66	94%	43	47	91%
PKF	51	64	80%	46	55	84%	38	44	86%	52	60	87%	25	30	83%
PricewaterhouseCoopers	356	454	78%	353	410	86%	378	418	90%	432	470	92%	383	419	91%
RSM SA	34	48	71%	21	35	60%	25	28	89%	47	50	94%	20	22	91%
SizweNtsalubaGobodo Grant Thornton	61	123	50%	50	85	59%	101	126	80%	100	132	76%	49	67	73%
Other	452	689	66%	540	687	79%	539	608	89%	570	651	88%	367	456	80%
Grand Total	2080	3037	68%	2168	2703	80%	2247	2529	89%	2396	2709	88%	1773	2050	86%

****Note 7 :** Training offices with less than 20 APC Candidates, are not listed separately, but are included under "other".

includes multiple training office locations grouped together and represents the office at which the registered training contract is/was undertaken and may include trainee's whose training contract has been completed/discharged.

Training office

SAICA - Assessment of Professional Competence: November 2018

By Professional Programme Provider

Professional Programme Provider	November 2018						November 2017						November 2016						November 2015						November 2014					
	First timers			Repeats			First timers			Repeats			First timers			Repeats			First timers			Repeats			First timers			Repeats **Note 6		
	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total
APT	1383	2039	68%	232	443	52%	1454	1801	81%	124	236	53%	1486	1635	91%	191	263	73%	1667	1881	89%	194	240	81%	1336	1583	84%			
UCT	420	490	86%	45	65	69%	556	612	91%	34	54	63%	543	596	91%	27	35	77%	518	561	92%	17	27	63%	437	467	94%			
Grand Total	1803	2529	71%	277	508	55%	2010	2413	83%	158	290	54%	2029	2231	91%	218	298	73%	2185	2442	89%	211	267	79%	1773	2050	86%			

Race	November 2018						November 2017						November 2016						November 2015						November 2014					
	APT			UCT			APT			UCT			APT			UCT			APT			UCT			APT			UCT		
	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	494	1085	46%	87	134	65%	599	879	68%	109	142	77%	618	754	82%	92	118	78%	686	847	81%	87	112	78%	383	506	76%	63	75	84%
Coloured	92	140	66%	62	72	86%	88	112	79%	57	69	83%	75	91	82%	45	50	90%	97	116	84%	57	63	90%	91	104	88%	33	37	89%
Indian	308	395	78%	50	66	76%	260	312	83%	72	83	87%	321	345	93%	105	116	91%	284	316	90%	75	79	95%	213	249	86%	59	61	97%
White	718	859	84%	266	283	94%	630	733	86%	349	369	95%	655	700	94%	316	335	94%	780	828	94%	311	329	95%	640	714	90%	280	291	96%
Other	3	3	100%				1	1	100%	3	3	100%	8	8	100%	12	12	100%	14	14	100%	5	5	100%	9	10	90%	2	3	67%
Grand Total	1615	2482	65%	465	555	84%	1578	2037	77%	590	666	89%	1677	1898	88%	570	631	90%	1861	2121	88%	535	588	91%	1336	1583	84%	437	467	94%