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Development of professional competence cannot be soley 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 statistic's contained within this document should therefore be analysed/ reviewed holistically and the components of the qualification process should not be regarded in isolation.

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Overview of the results

	November 2019				
	FAIL	PASS	TOTAL	% of Population	%PASS
First time candidates	974	1666	2640	74.2%	63%
Repeat candidates ***Note 1*	562	358	920	25.8%	39%
Grand Total	**1536**	**2024**	**3560**		**57%**

	November 2018				
	FAIL	PASS	TOTAL	% of Population	%PASS
First time candidates	726	1803	2529	83.3%	71%
Repeat candidates ***Note 1*	231	277	508	16.7%	55%
Grand Total	**957**	**2080**	**3037**		**68%**

	November 2017				
	FAIL	PASS	TOTAL	% of Population	%PASS
First time candidates	403	2010	2413	89.3%	83%
Repeat candidates ***Note 1*	132	158	290	10.7%	54%
Grand Total	**535**	**2168**	**2703**		**80%**

	November 2016				
	FAIL	PASS	TOTAL	% of Population	%PASS
First time candidates	202	2029	2231	88.2%	91%
Repeat candidates ***Note 1*	80	218	298	11.8%	73%
Grand Total	**282**	**2247**	**2529**		**89%**

	November 2015				
	FAIL	PASS	TOTAL	% of Population	%PASS
First time candidates	257	2185	2442	90.1%	89%
Repeat candidates ***Note 1*	56	211	267	9.9%	79%
Grand Total	**313**	**2396**	**2709**		**88%**

	November 2014				
	FAIL	PASS	TOTAL	% of Population	%PASS
First time candidates	277	1773	2050	100.0%	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 - 2019 exams comprise candidates who have attempted the APC before, irrespective of having completed the professional programme again or not.

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Analysis of Candidate Population Page 1 of 3

	Total Number of Candidates	Manual		E-writing		
2019	**3560**	**60**	2%	**3500**	98%	**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		
2019	**3560**	**2640**	74%	**920**	26%	
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		
2019	Percentage of Population	28%	26%	46%		**Note 3
	Number of Candidates	**984**	**932**	**1637**	**3553**	**Note 4
2018	Percentage of Population	29%	29%	42%		
	Number of Candidates	879	882	1274	3035	
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		
2019	Percentage of Population	76%	3%	21%		**Note 5
	Number of Candidates	**2698**	**122**	**733**	**3553**	**Note 4
2018	Percentage of Population	69%	9%	21%		
	Number of Candidates	2109	274	652	3035	
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	

***Note 2*:**
SAICA introduced a e-writing pilot to a selet 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 and November 2019 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 3560 of the total APC November 2019 population, due to eligibility of 7 candidates that do not fall within this criteria (pathways agreement and exemptions)

***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.

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Analysis of Candidate Population (Continued) Page 2 of 3

	Registered Training Contract Number of Completed Months as at the date of the assessment	20 - 26	27 - 32	33 - 38	>38	**Note 5
2019	Percentage of Population	59%	3%	31%	8%	
	Number of Candidates	**2081**	**89**	**1099**	**284**	**3553** **Note 4
2018	Percentage of Population	60%	3%	27%	10%	
	Number of Candidates	1829	101	807	298	3035
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

	Trainee Elective	Audit	Financial Management	Internal Audit	Management Decision Making	Tax	Not Applicable	**Note 6
2019	Percentage of Population	91.0%	5.6%	1.3%	0.9%	0.6%	0.6%	
	Number of Candidates	**3241**	**198**	**48**	**31**	**21**	**21**	**3560**
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

***Note 4*:**
The total does not add up to the 3560 of the total APC November 2019 population, due to eligibility of 7 candidates that do not fall within this criteria (pathways agreement and exemptions)

***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.

Note 6:
"Not Applicable" Category include those trainees with registered training contracts prior to 2010 when the new training model was implemented or exempt from training contract.

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Analysis of Candidate Population (Continued) Page 3 of 3

	ITC Year Completed	2019	2018	2017	2016	2015	2014	2013	Before 2013	
2019	Percentage of Population	16.6%	62.6%	15.1%	3.3%	1.0%	0.3%	0.3%	0.6%	
	Number of Candidates	**592**	**2229**	**539**	**119**	**36**	**11**	**11**	**23**	**3560**
	ITC January	393								
	ITC June	199								
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	3037
	ITC January		444							
	ITC June		266							
2017	Percentage of Population			26.2%	61.2%	8.1%	1.6%	1.1%	1.7%	
	Number of Candidates			709	1655	219	44	30	46	2703
	ITC January			433						
	ITC June			276						

	Professional Programme Providers	UCT	APT	
2019	Percentage of Population	30%	70%	
	Number of Candidates	1076	2484	3560
2018	Percentage of Population	18%	82%	
	Number of Candidates	555	2482	3037
2017	Percentage of Population	25%	75%	
	Number of Candidates	666	2037	2703
2016	Percentage of Population	25%	75%	
	Number of Candidates	631	1898	2529
2015	Percentage of Population	22%	78%	
	Number of Candidates	588	2121	2709
2014	Percentage of Population	23%	77%	
	Number of Candidates	467	1583	2050

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Honours Roll Candidates - In Alphabetical Order (Surname)

Name	Surname	Training Office	Programme
Ahmed	Ally	Deloitte	APT
Robert	Anderson	Nedbank	APT
Simon	Basson	KPMG	APT
Mari-Louise	Boshoff	Deloitte	APT
Ryan	Brain	Ernst & Young	UCT
Helen	Denny	PricewaterhouseCoopers	APT
Eduard	du Plessis	Deloitte	UCT
Charne	Ferreira	PricewaterhouseCoopers	APT
Kyle	Pillay	Ernst & Young	UCT
Jani	Rademeyer	BDO	APT
Christin	Thomas	Deloitte	UCT
Francois	van der Merwe	PKF	APT

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.

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By Race & Gender

	November 2019								
	Male			Female			Total		
Race	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	286	667	43%	419	972	43%	705	1639	43%
Coloured	47	91	52%	57	115	50%	104	206	50%
Indian	161	246	65%	166	250	66%	327	496	66%
White	455	602	76%	431	614	70%	886	1216	73%
Other	1	2	50%	1	1	100%	2	3	67%
Grand Total	**950**	**1608**	**59%**	**1074**	**1952**	**55%**	**2024**	**3560**	**57%**

	November 2018								
	Male			Female			Total		
Race	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%**

	November 2017								
	Male			Female			Total		
Race	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%**

	November 2016								
	Male			Female			Total		
Race	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%**

	November 2015								
	Male			Female			Total		
Race	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%**

	November 2014								
	Male			Female			Total		
Race	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%**

Grading of candidate scripts are done anonymously on exam number basis. Once the grading is finalised, the results are imported to the candidate population, enabling the preparation of statistics.

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By Training Office ***Note 7*

	November 2019			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	Pass	Total	% Pass
Auditor-General	174	471	37%	130	322	40%	166	256	65%	128	174	74%	137	180	76%	72	105	69%
Baker Tilly International	25	35	71%	27	28	96%	24	27	89%	28	29	97%	26	27	96%	20	21	95%
BDO	121	185	65%	155	196	79%	71	91	78%	68	80	85%	78	91	86%	46	62	74%
Deloitte	272	390	70%	239	310	77%	244	278	88%	313	331	95%	307	331	93%	261	284	92%
Deloitte LLP	33	35	94%	31	34	91%	36	37	97%	24	25	96%	9	9	100%			
Ernst & Young	241	410	59%	200	294	68%	199	242	82%	237	253	94%	243	275	88%	200	220	91%
Investec	25	31	81%	16	20	80%	23	23	100%	21	22	95%	26	27	96%	23	25	92%
KPMG	197	329	60%	262	362	72%	332	399	83%	290	327	89%	307	340	90%	264	292	90%
Mazars	64	105	61%	66	92	72%	63	78	81%	57	64	89%	62	66	94%	43	47	91%
Moore Stephens	39	62	63%	40	52	77%	40	43	93%	41	43	95%	41	44	93%	27	28	96%
PKF	52	72	72%	51	64	80%	46	55	84%	38	44	86%	52	60	87%	25	30	83%
PricewaterhouseCoopers	323	529	61%	356	454	78%	353	410	86%	378	418	90%	432	470	92%	383	419	91%
RSM SA	18	39	46%	34	48	71%	21	35	60%	25	28	89%	47	50	94%	20	22	91%
SizweNtsalubaGobodo Grant Thornton	71	141	50%	61	123	50%	50	85	59%	101	126	80%	100	132	76%	49	67	73%
Other	369	726	51%	412	638	65%	536	681	79%	522	590	88%	538	616	87%	340	428	79%
Grand Total	**2024**	**3560**	**57%**	**2080**	**3037**	**68%**	**2204**	**2740**	**80%**	**2271**	**2554**	**89%**	**2405**	**2718**	**88%**	**1773**	**2050**	**86%**

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

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By Professional Programme Provider

	November 2019						November 2018						November 2017					
	First timers			Repeats			First timers			Repeats			First timers			Repeats		
Professional Programme Provider	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	1147	1838	62%	251	646	39%	1383	2039	68%	232	443	52%	1454	1801	81%	124	236	53%
UCT	519	802	65%	107	274	39%	420	490	86%	45	65	69%	556	612	91%	34	54	63%
Grand Total	**1666**	**2640**	**63%**	**358**	**920**	**39%**	**1803**	**2529**	**71%**	**277**	**508**	**55%**	**2010**	**2413**	**83%**	**158**	**290**	**54%**

	November 2019						November 2018						November 2017					
	APT			UCT			APT			UCT			APT			UCT		
Race	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	522	1187	44%	183	452	40%	494	1085	46%	87	134	65%	599	879	68%	109	142	77%
Coloured	46	101	46%	58	105	55%	92	140	66%	62	72	86%	88	112	79%	57	69	83%
Indian	254	386	66%	73	110	66%	308	395	78%	50	66	76%	260	312	83%	72	83	87%
White	575	808	71%	311	408	76%	718	859	84%	266	283	94%	630	733	86%	349	369	95%
Other	1	2	50%	1	1	100%	3	3	100%				1	1	100%	3	3	100%
Grand Total	**1398**	**2484**	**56%**	**626**	**1076**	**58%**	**1615**	**2482**	**65%**	**465**	**555**	**84%**	**1578**	**2037**	**77%**	**590**	**666**	**89%**

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SAICA - Assessment of Professional Competence: November 2019

By Professional Programme Provider (continue)

	November 2016						November 2015						November 2014					
	First timers			Repeats			First timers			Repeats			First timers			Repeats **Note 6		
Professional Programme Provider	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	1486	1635	91%	191	263	73%	1667	1881	89%	194	240	81%	1336	1583	84%			
UCT	543	596	91%	27	35	77%	518	561	92%	17	27	63%	437	467	94%			
Grand Total	**2029**	**2231**	**91%**	**218**	**298**	**73%**	**2185**	**2442**	**89%**	**211**	**267**	**79%**	**1773**	**2050**	**86%**			

	November 2016						November 2015						November 2014					
	APT			UCT			APT			UCT			APT			UCT		
Race	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	618	754	82%	92	118	78%	686	847	81%	87	112	78%	383	506	76%	63	75	84%
Coloured	75	91	82%	45	50	90%	97	116	84%	57	63	90%	91	104	88%	33	37	89%
Indian	321	345	93%	105	116	91%	284	316	90%	75	79	95%	213	249	86%	59	61	97%
White	655	700	94%	316	335	94%	780	828	94%	311	329	95%	640	714	90%	280	291	96%
Other	8	8	100%	12	12	100%	14	14	100%	5	5	100%	9	10	90%	2	3	67%
Grand Total	**1677**	**1898**	**88%**	**570**	**631**	**90%**	**1861**	**2121**	**88%**	**535**	**588**	**91%**	**1336**	**1583**	**84%**	**437**	**467**	**94%**