

## Assessment of Professional Competence (APC) FAQs

Question	Answer
Are SAICA's education, training and examination processes rigorous, robust and fair?	<ul style="list-style-type: none"> <li>SAICA's processes are in line with international best practice as outlined by the education standards of the International Federation of Accountants (IFAC).</li> <li>These processes are also reviewed by our peer institutes for reciprocity purposes to ensure these standards are being met and maintained.</li> <li>In addition, SAICA is recognised by the Independent Regulatory Board for Auditors (IRBA), which undertakes regular and detailed reviews of the SAICA qualification process.</li> <li>Processes are critically reviewed on an ongoing basis with ongoing improvements being made annually.</li> </ul>
Is there significant emphasis on processes governing the SAICA examinations with sufficient checks and balances in place?	<ul style="list-style-type: none"> <li>The setting of policies related to examinations is managed by an independent committee of the SAICA Board, the Initial Professional Development Committee (IPD)</li> <li>The IPD Committee is made up of 22 independent members. These members include among others representatives from ABASA, AWCA, and Academia.</li> <li>The IPD Committee in turn delegates this responsibility to the respective independent examination committees comprising experts (both technically and in terms of setting exams/assessments) (in this case this is the APC Examinations committee). Providers involved in preparing candidates for the APC in any way are EXCLUDED from being members of the APC examination committee and may not be involved in any step of the exam setting and review process.</li> <li>There are strict controls in place over the printing and distribution of exam papers.</li> <li>The examination is written electronically and marked using an electronic tool which provides online real time information and is managed throughout the marking process.</li> </ul>

- 
- Candidates' are anonymous (they are identified by means of a uniquely allocated exam number) and candidates are not allowed to identify themselves in any way in their exam papers (doing so constitutes misconduct and disciplinary action is instituted).
  - Markers are appointed by SAICA and are required to have marking experience and be CAs(SA) in good standing.
  - Extensive marker training is undertaken before any marking commences.
  - There are many other checks and balances in place during the marking process to ensure consistency of marking.
  - All answer scripts are double-blind marked by at least two markers and a thorough reconciliation process take place at task level.

---

**What role does the Initial Professional Development Committee play in the exam-setting process?**

- The IPD delegates the setting of its professional exams to two committees (ITC independent members with relevant expertise and experience.
- One the exam papers are set by Examco, independent persons with relevant experience are appointed to review and sit the exam. The APC is also reviewed by a third expert for cultural and language bias.
- Further, there is an independent group of qualified CAs(SA) appointed to undertake the marking of the exams.
- Various levels of external review are performed over the paper before the exams are written. Accordingly, a significant number of checks and balances are in place at every step of the process.

---

**Is the SAICA examination written electronically and marked using an electronic tool?**

- The APC is written electronically to further simulate an assessment which reflects real work practices.
- The e-marking tool has many benefits for the marking process including identification of inconsistencies in marking during the process. This tool provides real-time and granular information throughout the marking processes.
- Both practices are in line with other highly recognized international accounting bodies' best practices.

---

**Are all candidate scripts anonymous, thereby removing any assumed prejudice?**

- Markers do not know which candidate's script they are marking, from which training office he/she emanates, or which professional programme he/she has
-

	<p>completed. Only the uniquely allocated Examination Number is visible to markers and any attempt by candidates to identify themselves are flagged and disciplinary cases lodged.</p>
<p><b>Are markers appointed by SAICA and are they required to have marking experience?</b></p>	<ul style="list-style-type: none"> <li>• The process starts with extensive training for all markers and all markers are required to mark a number of benchmarking examination scripts before they are eligible to start marking.</li> </ul>
<p><b>Are examinations double-blind marked? by two markers. A third senior marker is consulted in the case of candidates who achieve an overall borderline competence outcome in the APC.</b></p>	<ul style="list-style-type: none"> <li>• All assessments are double-blind marked by two markers. A third senior marker is consulted in the case of candidates who achieve an overall borderline competence outcome in the APC.</li> <li>• This ensures uniformity amongst all SAICA markers, with the senior marking team also performing a moderation role over scripts marked during the marking process. Senior markers – which comprises the umpire, four team leaders and seven assistant team leaders – undergo a number of days of training before the other markers join the process for their training.</li> </ul>