



**CA2025 Training Programme**

**Assessing proficiency in the  
Professional Values & Attitudes and Acumens Learning Outcomes**

**July 2023**

## 1 INTRODUCTION

This document explains how the proficiency matrices for the Professional Values & Attitudes and Acumens (PVAA) learning outcomes will be used in practice to assess proficiency in these learning outcomes.

This document should be read together with the three Decision Trees provided:

- Learning Outcome Review Decision Tree for the Acumen learning outcomes.
- Professional Development Summary Decision Tree for the Acumen learning outcomes.
- Professional Development Summary Decision Tree for the Professional Values and Attitudes (PVA) learning outcomes.

## 2 THE MEASUREMENT AND DEMONSTRATION OF PROFICIENCY

### Defining proficiency:

- Cambridge Dictionary: “the fact of having the skill and experience for doing something”
- Merriam-Webster Dictionary: “the quality or state of being proficient (well advanced in an art, occupation, or branch of knowledge)”
- Collins Dictionary: “If you show proficiency in something, you show ability or skill at it.”
- Your Dictionary: “Proficiency is defined as having expertise or being very skilled or knowledgeable in a certain subject.”

In essence, proficiency is thus the measure of skill reflected in doing something.

In the context of the Competency Framework, we are thus measuring this degree of skill in something (the display or demonstration of a PVA or Acumen) at entry-level into the profession.

We use the matrices for the PVAs and Acumens to determine the level of proficiency.

In this document we will use “display” and “demonstrate” interchangeably.

### Defining the context:

The context within which a PVAA is displayed can be broad. In principle the context is whatever the trainee accountant was engaged in / busy with / working on at the time the PVAA was displayed. While the context will likely be **technical** in nature for much of the time (i.e., while completing allocated work assignments in line with the trainee accountant’s job specification), it might also be **professional** in nature (for example, attending a networking event, attending a training session, participating in a committee meeting, conducting relevant research, participating in an outreach project, etc.) or even perhaps **personal** in nature (for example, when demonstrating *personal* citizenship by helping with an outreach project in your local community or perhaps tutoring in the evenings or on weekends). While undertaking any of these initiatives, trainee accountants will draw on / be exposed to / use various *technical* learning outcomes. While there might be some instances where a trainee accountant is unable to highlight a particular technical learning outcome they were exposed to during the initiative, this is likely to be extremely rare.

To describe the context, trainee accountants should answer the following question: “What was the activity I was working on / engaged with at the time I displayed these PVAAs?”

### Requirements regarding the quality of recorded evidence:

Trainee accountants document evidence in support of their ability to demonstrate / display the PVAA learning outcomes within the identified context.

It is important that trainee accountants adequately document this PVAA evidence such that it reflects the following **qualities / characteristics** (required in terms of the accreditation criteria of the Training Regulations):

1. The evidence needs to be **specific** (in terms of the interaction, action taken, tasks completed, steps taken, matters considered, etc.). Evidence should not be vague or general.

For example, it would not be appropriate to include evidence such as “I attended mandatory training for the whole year” ; “I exercised due care when preparing working papers for the entire audit of XYZ Inc” or “I always display personal integrity no matter the context.” These examples / statements do not speak to a specific event that supports them. If a trainee accountant believes that they “always display personal integrity no matter the context”, then for a particular context they find themselves in, they should explain exactly how they displayed personal integrity in that context.

2. The evidence also needs to be **detailed**.

When describing evidence, trainee accountants should be guided by the following verbs to provide the required level of detail.

- a. **What** happened (paint the picture, including the steps taken / process followed)?
- b. **Where** did this take place?
- c. **When** did this take place?
- d. **Who** else (if anyone) was involved in the demonstration of the learning outcome (this may also assist in identifying persons who could corroborate evidence)?
- e. **How** does the evidence presented reflect an understanding of, and address the entire learning outcome?  
and
- f. Where necessary or applicable, **why** was the learning outcome demonstrated (what was the desired outcome and why was it necessary in the first place)? Note that this verb might already be covered when addressing the “what” and “how” verbs.

It is important to note that these verbs should not be considered independently from each other (for example, documenting a response to each question separately) but should rather be incorporated into a narrative description of the evidence. I.e., the verbs should form part of the “story” being told by the trainee accountant about their use of the learning outcome.

For example, for the PVA “Demonstrate a responsive, valuing and tolerant approach to cultural diversity (local or global) and individual differences”, the following is an example of sufficiently detailed evidence that is also specific:

*“Being involved in our office social committee (comprising myself, Jo Flanagan, and Tendai Mkhize), we needed to come up with some ideas for our firm’s year end function. In my discussions with the committee at our meeting on the 23<sup>rd</sup> of January 2023 in the office, I indicated that we would need to consider the religious and dietary convictions of our 120 culturally diverse staff in deciding on a function.*

*I explained how this would impact on the venue we chose, the foods we provided, whether we would serve alcohol or not, and even the timing of the function to ensure that we respected every individual’s unique needs. I suggested (and the committee agreed with me) that we should go ten-pin bowling at a venue that was able to cater to all dietary and religious requirements.*

*We scheduled the event at a time that did not conflict with any religious holidays or observations such as fasting, and we chose to not serve alcohol out of respect for individuals that do not consume alcohol.*

*By taking this approach and through my involvement in this decision-making process, I was able to demonstrate my understanding of, and respect for, cultural differences within our firm, showing we were able to adapt to ensure that everyone felt included.”*

In reading through this example, the “what, where, when, who, how, and why” is apparent from the trainee accountant’s story.

3. International Education Standard 6 (published by the IAESB) on Assessment of Professional Competence (2015) requires that “IFAC member bodies shall base the assessment of the professional competence of aspiring professional accountants on **verifiable** evidence”.

Verifiable evidence is then explained to be “evidence that is objective, and capable of being proven and retained.”

To **corroborate** something is to support it with evidence or authority – to strengthen it or make it more certain. Reviewers are required to “back up” the trainee accountant’s story (i.e., the evidence they have submitted to show how they displayed the PVAA learning outcome).

Trainee accountants thus need to ensure that evidence is documented in such a way that their Reviewer is able to corroborate it, i.e., the evidence is verifiable.

The closer the working relationship between the trainee accountant and their Reviewer and the more open the lines of communication between them, the easier it will be for the Reviewer to corroborate the trainee accountant’s story. The Reviewer will not necessarily be required to do something extra to corroborate evidence submitted. They will read the evidence and ask themselves:

- Is this something that I was aware of?
- Does this sound reasonable based on my knowledge of this trainee accountant?
- Is this something I have heard others talk about?
- Is this something the trainee accountant has previously discussed with me?
- Do I have any reason to dispute anything in this story?

Should the Reviewer have any doubt about the trainee accountant’s story, they **may** want to examine specific documents or have specific discussions with others to assist them with their corroboration.

Trainee accountants, in documenting their evidence, should thus refer to:

- a. Any **documents** they completed (if applicable) that would help corroborate their evidence (whether this be working papers, emails, text threads, reports, or anything else that might support their display of the PVA or use of the acumen).
- b. **Who** might be able to help corroborate the evidence (the “*who*” verb above) through having themselves **observed** the trainee accountant’s behaviour recorded as evidence. This might be the Reviewer themselves (through **direct observation**) or someone else, such as another member of the training office’s staff (who the Reviewer could engage in a discussion with to corroborate the evidence, if necessary, through **enquiry**).

## Assessing proficiency in the PVA Learning Outcomes

### 3 MEASURING PROFICIENCY IN THE PROFESSIONAL VALUES AND ATTITUDES

PROFESSIONAL VALUES AND ATTITUDES (PVAs) Practice and display of behaviours
<ul style="list-style-type: none"> <li>• <b>Proficiency in the PVAs is only measured summatively</b> (based on an accumulation of evidence demonstrated by the trainee accountant in the current and previous Professional Development Summary cycles through the regular completion of Learning Outcome Reviews.)</li> <li>• <b>Trainee accountant role (Learning Outcome Review):</b> Submit verifiable evidence of the display of the PVA in a manner that meets SAICA’s quality guidelines considering who, what, where, when, how and why (where applicable) that also records specific details of the context in which the behaviour was demonstrated.</li> <li>• <b>Reviewer role (Learning Outcome Review):</b> Confirm, and thus corroborate, acceptability of the evidence (quality and context) to later be assessed summatively.</li> <li>• <b>Evaluator and/or Assessor role (Professional Development Summary):</b> Summative assessment of evidence submitted through the LOR to determine a <b>rating of proficiency</b> in the PVA.</li> </ul>

Dimensions	Levels of proficiency		
	1 – Foundational	2 – Intermediate	3 – Advanced
a) <b>Frequency</b>	Occasionally	Always under specific circumstances	Always under all circumstances
b) <b>Context</b>	In a simple context with straightforward situations	In a simple context with complexity limited to specific situations	In a difficult context with complex situations

There are thus two dimensions that together reflect proficiency in the PVAs – frequency and context...

It is important to note that neither of these dimensions refers to the actual display of the behaviour. The trainee accountant is expected to display the behaviour - and the evidence they submit confirms this. The level of proficiency is a measure of **how often** the learning outcome has been demonstrated (frequency) and in **how complex a context**.

The differentiation between the use of “situation” and “circumstances” in the matrix needs to be highlighted. A circumstance is a fact or condition connected with, or relevant to, an event or action while a situation is a set of circumstances in which one finds oneself. To put it plainly, the situation is the scenario in which the PVAA is demonstrated, and the circumstances are the specifics within that scenario.

#### Frequency

Frequency is a reference to **how often and how consistently** the behaviour is being demonstrated. Because of this, it can only be measured *summatively* at PDS level, based on the accumulation of evidence. It is not possible to determine frequency at LOR level when looking at a single example of demonstrating the learning outcome. There is therefore no requirement to reflect on frequency at LOR level.

“Always” in the proficiency matrix means that every time the trainee accountant encounters a situation which requires them to respond in a particular way, they demonstrate the required behaviour. “Occasionally” means that they only sometimes demonstrate the required behaviour and in other situations they do not.

## Assessing proficiency in the PVA Learning Outcomes

Practically in the training programme, to show that they are always able to demonstrate a behaviour, trainee accountants need to provide multiple examples evidencing how they displayed the learning outcome.

It should be noted that the reference to “always” here does not require the trainee accountant to submit evidence every time they display the PVA. There should be sufficient evidence to conclude that the trainee accountant is able to always display the PVA. This conclusion is likely to be able to be supported on the basis of several good examples rather than having to obtain an extensive number of examples across every circumstance where the trainee accountant displays the behaviour.

### *PVA **Foundational** frequency:*

Frequency would be regarded as being occasional where the display of the learning outcome is intermittent and inconsistent. At this level of proficiency, trainee accountants may be able to display the PVA in one circumstance but then in a different circumstance they may not be able to again display the PVA. They have not yet progressed to a point where they are *always* able to display the PVA irrespective of the circumstances.

It would generally be expected that frequency will start off being at a foundational level until evidence starts to accumulate that reflects a more consistent application of the learning outcome.

It is important to note that “occasionally” is not a reference to how many times the PVA is displayed but rather a reference to the consistency of the display of the learning outcome. To progress to Intermediate or Advanced frequency requires the trainee accountant to be able to “always” display the learning outcome, irrespective of the circumstances.

Because occasional implies a display every now and again (i.e., inconsistently) but not yet always, there would need to be at least 2 examples submitted before frequency could be seen to be at least “occasional”. One instance of a display of a behaviour can’t be seen to be “every now and again” and trainees will need to have thus submitted at least 2 examples of a behaviour for it to be considered to be possibly occasional.

### *PVA **Intermediate** frequency:*

Both intermediate and advanced frequency make reference to “always”, implying that the display of the learning outcome has progressed from being just occasional (every now and again, but not all the time) to being in any circumstance the trainee accountant finds themselves in.

The differentiation between intermediate and advanced frequency comes down to the reference in the proficiency matrix to “**specific circumstances**” (intermediate frequency) or “**all circumstances**” (advanced frequency). In both cases, the starting point is that there **must** be a display of the behaviour “always” (otherwise, we would have foundational frequency).

Specific circumstances would represent limited and rather narrow contexts. The breadth / variety of the contexts experienced are not representative of the breadth / variety expected of someone about to enter the accounting profession. So, while there may be multiple examples of a learning outcome being submitted (reflecting the ability to use the learning outcome “always”), these examples might be limited to certain contexts only.

An example of this would be where a trainee accountant submits several examples of their ability to display personal integrity in reporting on the status of their projects / assignments to their managers. Being honest with your manager where you are falling behind schedule is just one instance where personal integrity can be displayed and if evidence is limited to these circumstances only, this would be “specific circumstances only”.

## Assessing proficiency in the PVA Learning Outcomes

To progress to advanced frequency requires that the trainee accountant is always able to display the PVA and under a variety of *different* circumstances.

It is important to note that in order to achieve advanced proficiency for a PVA, frequency (based on the evidence submitted by the trainee accountant) must be **at least** at an intermediate level. Advanced proficiency in a PVA does not require documented evidence in support of advanced frequency. This concept is discussed in more depth later on when looking at the PDS decision-making process for the PVAs.

### *PVA Advanced frequency:*

Further to the above, as a trainee accountant progresses through their training contract, they are more and more likely to encounter contexts (both technical and professional) that start to then cover a far broader range of situations. We are now starting to get to a point where we begin to have “all circumstances” which is what we expect at entry level into the accounting profession.

Trainee accountants will only be able to achieve advanced frequency once they have encountered a sufficiently broad range of different situations that span a variety of different circumstances and have submitted evidence of their behaviour in a PVA within a sufficient breadth of these.

The ability to conclude that a trainee accountant is able to display a PVA in “all” circumstances must be based on sufficient evidence to support this. This does not require that the trainee accountant must always submit evidence every time they display a PVA. It will come to a point where the evaluator becomes convinced, based on the evidence submitted to date, that the trainee accountant will be able to display the behaviour irrespective of the circumstances they find themselves in.

It is important to note that when considering frequency, we should not be focusing solely on a specific quantum of evidence having to be submitted. If concluding on advanced frequency, for example, we should be considering whether, at this point in time, there is sufficient evidence to suggest that the trainee accountant is able to **consistently (i.e., always)** display that PVA **irrespective of the circumstances** they find themselves in. This is advanced frequency, rather than it being, say, 5 examples of the PVA...

The two different manners in which this is considered is covered later on in this document when the PDS decision tree for the PVA is discussed.

### Context

Context is a reference to the **complexity** of the *situation* in which the behaviour is demonstrated.

To facilitate the summative assessment of proficiency in a PVA learning outcome at PDS level, this dimension **MUST** be described in the LOR for the evaluator to be able to make the appropriate decisions at PDS level.

Ultimately the context to evidence should reflect what would be required of a professional accountant at entry level into the profession (i.e., contexts that reflect sufficient complexity and a suitably high level of responsibility, autonomy and experience).

The proficiency matrix refers to how simple or difficult a context is and the degree to which situations reflect complexity.

## Assessing proficiency in the PVA Learning Outcomes

There are several indicators of this that we can consider in making this judgement call:

1. How easy or difficult was the situation the trainee accountant was in?
2. How much of a challenge did the situation present for the trainee accountant (for example technical difficulty; level of emotional intelligence required; degree of uncertainty; extent of additional information to be obtained before taking action, etc.)?
3. To what degree did the situation require integrated thinking to be applied?
4. How significant and / or pervasive were the implications of decision-making or action taken within that situation? If the trainee accountant took the wrong action or made the wrong decision or reached the wrong conclusion, how far-reaching would the impact of this be?
5. What level of responsibility and autonomy did the trainee accountant have in demonstrating the behaviour?
6. How easy was it to determine the appropriate response / behaviour in the situation?

These indicators have not been listed in any order of significance and would need to be considered **collectively** to make a judgement call about the level of complexity being encountered in a specific context (which could be technical or professional in nature). They may not all be application to every situation and some may be more indicative of complexity than others depending on the situation.

Within a practical training environment, the complexity of a situation will *generally* (but not always) increase during the term of the training contract as the trainee accountant gets involved in more challenging assignments (both technical and professional) with increasing responsibility and greater consequences should they get it wrong. This *generally* requires them to act with greater degrees of autonomy over time as they build up the appropriate experience.

**PVA Foundational context:**

Foundational contexts are defined as being “simple with straight-forward situations”.

This would typically be characterised by any (or several) of the following:

- An easy situation which doesn't overly challenge the trainee accountant.
- The trainee accountant already has the required knowledge to be able to respond to the situation and there is no need for any additional information to be obtained or research to be conducted by the trainee accountant.
- Emotionally, the situation is not overly taxing. There are no unusual or excessive pressures placed on the trainee accountant in the situation.
- The situation requires limited integration of different knowledge sources or acumen to be able to respond appropriately.
- Consequences of getting things wrong in that situation are negligible or limited in terms of their impact on others and are not pervasive.
- In responding to the situation, trainee accountants largely just follow instructions / orders given by others in order to respond and assume no, or limited, autonomy in decision making within the situation.
- Responses to situations are easy to determine and don't require much deliberation by the trainee accountant. It is largely obvious what needs to be done and consultation with others to determine the appropriate response is not necessary...

Please note that this is not intended to be a checklist. Different indicators may apply to different situations encountered within different contexts and for different PVAs.



## Assessing proficiency in the PVA Learning Outcomes

An example of a simple situation would be the following.

*While performing substantive tests of detail on the payroll class of transactions (the “context”), a trainee accountant is working on the payroll in one of their client’s meeting rooms and has the payroll open on their notebook. A junior member of the client’s staff enters the room without knocking, looking for the trainee accountant to ask them a question, and sees the open payroll. This has now created a situation in which the trainee accountant needs to display a behaviour (acting to protect the confidentiality of the information in the client’s payroll).*

*This situation reflects a foundational context in that:*

- a. It is an easy situation. The trainee accountant simply has to close their notebook or turn it away from the client staff member to protect confidentiality.*
- b. They know what needs to be done in this situation. There is no need to consult with others or do further research to determine the appropriate behaviour.*
- c. There is no unusual or excessive emotional pressure that the trainee accountant now faces. This is a junior staff member and a situation that they created. The trainee accountant did nothing wrong to create this threat to confidentiality.*
- d. There is unlikely to be any significant consequence for the trainee accountant in this situation even if the client staff member gets to see the payroll. The door was closed and the staff member came in unannounced. This potential breach of confidentiality was not the trainee accountant’s fault.*

The characteristics of a foundational context listed in this guideline are *usually* (but not always) indicative of situations that are encountered by staff in the early stages of their training contract. Trainee accountants have not yet built up sufficient experience or are not yet sufficiently senior to encounter situations that are more complex than this.

This is not to suggest that junior trainee accountants might not experience challenging situations early on in their contracts. This is of course entirely possible but in *general*, situations are likely to become more complex over time as greater levels of responsibility start to be assumed as trainee accountants become more experienced.

### **PVA *Intermediate* context:**

Intermediate contexts are still defined as being “simple” but there are now some complexities within specific situations that start to be experienced. There are **aspects** of the context (that relate to specific situations only) that now present challenges / difficulty rather than the whole context being simple with straight-forward situations (which represents a foundational context).

Trainee accountants have not yet moved to advanced contexts and sit at a mid-point between foundational and advanced contexts. Contexts are not quite advanced enough but at the same time, they are no longer foundational.

## Assessing proficiency in the PVA Learning Outcomes

### *PVA Advanced context:*

Advanced contexts refer to the context being “difficult / complex”.

This would typically be characterised by any (or several) of the following:

- A difficult situation which challenged the trainee accountant. The kind of situation that would typically be encountered by a more senior member of staff or a staff member with experience.
- Additional information is required to be able to respond appropriately to the situation. The trainee accountant doesn't have the full set of required knowledge to be able to respond appropriately and needs to obtain it.
- Emotionally, the situation is taxing. There are unusual or excessive pressures placed on the trainee accountant in that situation. For example, trainee accountants have to deal with anger, tension, pressure, or conflict.
- The trainee accountant needs to integrate a wide range of knowledge and skills to be able to appropriately respond to the situation.
- Responses to the situation have a greater impact on the bigger picture. Consequences of getting things wrong are widespread in terms of their impact on others and are generally pervasive.
- Trainee accountants assume full (or a greater degree of) responsibility for the situation and how they respond to it. They determine what needs to be done by themselves and / or others.
- Responses to situations are not simple or easy to determine and require deliberation by the trainee accountant prior to acting. It is not immediately obvious what needs to be done to respond to the situation appropriately and consultation with others to determine the appropriate response may be necessary...

Please note that this is not intended to be a checklist. Different indicators may apply to different situations within different contexts and for different PVAs.

While trainee accountants may start to experience intermediate contexts during relatively early stages of the training contracts, advanced contexts are more likely to be encountered once they have the necessary experience to assume associated greater degrees of responsibility and autonomy.

It should be noted that in order to achieve *advanced* proficiency in a PVA, the context is required to be advanced.

### An example:

When providing guidance on the documentation of evidence earlier in this document, there was the following example of well-documented evidence:

*“Being involved in our office social committee (comprising myself, Jo Flanagan, and Tendai Mkhize), we needed to come up with some ideas for our firm’s year end function. In my discussions with the committee at our meeting on the 23<sup>rd</sup> of January 2023 in the office, I indicated that we would need to consider the religious and dietary convictions of our 120 culturally diverse staff members in deciding on a function. I explained how this would impact on the venue we chose, the foods we provided, whether we would serve alcohol or not, and even the timing of the function to ensure that we respected every individual’s unique needs.*

*I suggested (and the committee agreed with me) that we should go ten-pin bowling at a venue that was able to cater to all dietary and religious requirements. We scheduled the event at a time that did not conflict with any religious holidays or observations such as fasting, and we chose to not serve alcohol out of respect for individuals that do not consume alcohol. By taking this approach and through my involvement in this decision-making process, I was able to demonstrate my understanding of, and respect*

## Assessing proficiency in the PVA Learning Outcomes

*for, cultural differences within our firm, showing we were able to adapt to ensure that everyone felt included."*

How do we measure the context to this evidence?

The situation would be defined as being this trainee accountant's involvement in the office social committee's decision-making process regarding the firm's year-end function. It was while in this capacity that they were provided the opportunity to demonstrate / respond to cultural tolerance and respect.

Let's consider the factors that would assist in determining this context:

1. The situation would be seen to be quite difficult in that the entire firm (comprising multiple different cultural preferences) would need to have been considered in making this decision. It would not have been an easy decision to come up with one solution that accommodated all needs adequately.
2. The decision would have been challenging and would have required extensive knowledge / engagement / surveys / etc. of different cultural / racial / religious / dietary requirements and / or preferences. The decision would likely have required some level of emotional intelligence to accommodate the varying viewpoints and to not be influenced by the trainee accountant's personal cultural viewpoints.
3. The implications of the decision that needed to be taken would have been significant and / or pervasive in that all members of the firm needed to be considered and no individual needs could be left out or not be appropriately considered. It would have been very important to not isolate any cultural groups within the firm.
4. The trainee accountant took some direct responsibility for determining the outcome of the committee's decision although they did operate within a committee that was ultimately collectively responsible for the decision. Having said that, the trainee accountant took an active role in making suggestions and sharing ideas.

Having considered these factors, while the context decision is clearly going to require some professional judgement, this context would likely be seen to be advanced (based on the limited information provided) or possibly intermediate - but definitely not fundamental.

## Assessing proficiency in the PVA Learning Outcomes

### The Professional Development Summary (PDS) decision-making process and associated decision tree:

The evidence submitted in the current and previous PDS cycles (through the completion and review of LORs to date) will now need to be evaluated and a **summative rating of proficiency** awarded using the decision tree.

The evaluator will need to first consider how **frequently** the behaviour has been demonstrated and then, having considered this, the **context** within which the trainee accountant was able to demonstrate the behaviour.

### **PDS Frequency considerations:**

The evaluator will follow these steps in the decision tree when considering frequency:

1. Is frequency **advanced** (multiple occasions and in a variety of circumstances)?
  - a. If not, they will then proceed to the next question regarding intermediate frequency.
  - b. If so, they will then consider whether there is anything from any other source (from an existing LOR, or from outside of what has been documented as evidence by the trainee accountant) that might suggest that even though the evidence points to frequency being advanced, other information at the evaluator's disposal suggests otherwise.

For example, the evaluator might have been advised by someone (it may be a Reviewer or another evaluator or assessor – or may even come from disciplinary action taken against the trainee accountant via human resources) of a circumstance the trainee accountant was in where they were NOT able to display the PVA behaviour appropriately on that occasion. This would then impact on the evaluator's decision regarding the trainee accountant's ability to *always* the display the behaviour.

Once this has been considered, they will then proceed to the next question regarding the context.

2. Is frequency **intermediate** (multiple occasions but only in specific circumstances)?
  - a. If not, they will then proceed to the next question regarding foundational frequency.
  - b. If so, they will then then consider whether there is anything from any other source (from an existing LOR, or outside of what has been documented as evidence by the trainee accountant) that might suggest that the trainee accountant might not be able to display the behaviour across a **variety** of circumstances (i.e., at an **advanced** level of frequency).

Even though the evidence suggests that frequency is intermediate (based on a consistent display of the behaviour but in limited circumstances), the evaluator is needing to consider whether there is anything to suggest that the behaviour would not still be displayed under a wider variety of circumstances. This consideration has been included by SAICA to cater for training environments where there might be limitations to the variety of circumstances encountered by a trainee accountant. This thus provides a second route to the achievement of advanced proficiency in a PVA.

Once this has been considered, they will then proceed to the next question regarding the context.

## Assessing proficiency in the PVA Learning Outcomes

3. Is frequency **foundational**?
  - a. If not, they will then be unable to rate proficiency as there is insufficient evidence accumulated to date to be able to make any conclusions about the overall level of proficiency at this point in time.
  - b. If so, they will then award a level 1 rating of overall proficiency at this point in time.

Note that there is no need to consider other information that the evaluator might be aware of because there is already inconsistent evidence that has been presented by the trainee accountant. Any other information that the evaluator might be aware of that suggests that the trainee accountant is NOT able to consistently demonstrate the PVA only supports the decision that frequency is foundational.

Note further that in these circumstances, there is no need to consider the context. Irrespective of the context, inconsistent displays of a PVA cannot result in an overall rating higher than a 1.

### **PDS Context considerations:**

Having considered frequency, the evaluator will now need to consider the context to the evidence accumulated to date. When doing this, the evaluator will need to consider the evidence holistically and ask whether it is apparent from this evidence that the trainee accountant is able to display the PVA behaviour in sufficiently advanced (or intermediate) contexts.

1. If there was **nothing** to contradict the advanced frequency rating and:
  - a. If the context (in respect of the accumulated evidence to date) is seen to be sufficiently advanced, then an overall rating of 3 is awarded, or.
  - b. If the context (in respect of the accumulated evidence to date) is seen to be intermediate, then an overall rating of 2 is awarded, or.
  - c. If the context (in respect of the accumulated evidence to date) is seen to be only foundational, then an overall rating of 1 is awarded.
2. If there **was something** to contradict the advanced frequency rating and:
  - a. If the context (in respect of the accumulated evidence to date) is seen to be sufficiently advanced, then an overall rating of 2 is awarded, or.
  - b. If the context (in respect of the accumulated evidence to date) is seen to be intermediate, then an overall rating of 1 is awarded.
3. If frequency was determined to be intermediate and there was **nothing** to contradict the trainee accountant's ability to display the PVA across a variety of circumstances and:
  - a. If the context (in respect of the accumulated evidence to date) is seen to be sufficiently advanced, then an overall rating of 3 is awarded, or.
  - b. If the context (in respect of the accumulated evidence to date) is seen to be intermediate, then an overall rating of 2 is awarded, or.
  - c. If the context (in respect of the accumulated evidence to date) is seen to be only foundational, then an overall rating of 1 is awarded.

## Assessing proficiency in the PVA Learning Outcomes

4. If frequency was determined to be intermediate and there was something to contradict the trainee accountant's ability to display the PVA across a variety of circumstances and:
  - a. If the context (in respect of the accumulated evidence to date) is seen to be sufficiently advanced, then an overall rating of 2 is awarded, or.
  - b. If the context (in respect of the accumulated evidence to date) is seen to be intermediate, then an overall rating of 1 is awarded.

Although this has been referred to already, it is worth repeating the importance of noting that there are two paths that can be followed to achieve advanced proficiency in a PVA learning outcome:

1. **Advanced frequency** within an **advanced context** provided there is nothing to contradict the conclusion that the trainee accountant is able to **continue** to display that PVA across a wide variety of circumstances, OR
2. **Intermediate frequency** within an **advanced context** provided there is nothing to contradict the conclusion that the trainee accountant would **be able to** display that PVA across a wide variety of circumstances should they be presented with them.

The allowance for intermediate frequency here is to cater to the wide variety of different training environments, within which there may be some limitations to achieving advanced frequency depending on the specific environment.

### Exit-level proficiency in the PVAs and requirements around continued submission of evidence:

The PVAs are behaviours and trainee accountants are expected to display them throughout the contract term. It is important to realise here that **this does not imply** that trainee accountants **will have to continue to submit evidence** throughout the training contract term.

The question around whether there is any information from any source that might contradict the conclusion about the trainee accountant's ability to always display the PVA across a wide variety of circumstances will **always** have to be asked **at every PDS meeting**. A trainee accountant could thus reach intermediate (or advanced) frequency within an advanced context before the end of their contract term and provided there was nothing to contradict their ability to meet or continue to meet advanced frequency **at that point in time**, an overall rating of 3 could be awarded to that PVA.

Because evidence submission is cumulative, once the required exit-level proficiency has been achieved, then no additional evidence is required from the trainee accountant to "maintain" these conclusions going forward. The evaluator will then, from that point onwards, essentially carry forward the decisions about frequency and complexity and just ask themselves the question regarding whether there is anything they are aware of that might suggest their / previous earlier conclusions are no longer appropriate?

Obviously if something transpires that makes the evaluator re-evaluate their earlier conclusions about frequency, then they will answer "no" to this question, which will drop the trainee accountant's overall rating of proficiency which, in turn, will then require the trainee accountant to submit additional evidence to once again convince the evaluator that they are able to always display the behaviour across a suitable varied set of circumstances.

**Refer to the PDS Decision Tree for the Professional Values and Attitudes learning outcomes.**

## Assessing proficiency in the Acumens Learning Outcomes

### 4. MEASURING PROFICIENCY IN THE ACUMENS (ENABLING COMPETENCIES)

ACUMENS (ENABLING COMPETENCIES) Ability to apply during task performance
<ul style="list-style-type: none"> <li>• <b>Measured formatively</b> (based on evidence presented in an LOR) and <b>summatively</b> (based on an accumulation of evidence presented by the trainee accountant in the current and previous PDS cycles.)</li> <li>• <b>Trainee accountant role (LOR):</b> Submit verifiable evidence of the demonstration of the acumen in the LOR, meeting SAICA's quality guidelines considering who, what, where, when, how and why (when appropriate), and including details of the context in which the acumen learning outcome was demonstrated, consideration of the four decision tree dimensions and a self-assessment rating of proficiency.</li> <li>• <b>Reviewer role (LOR):</b> Confirm, and thus corroborate, the acceptability of the evidence and provide a formative rating of proficiency.</li> <li>• <b>Evaluator and/or Assessor role (PDS):</b> Summative assessment and rating of proficiency.</li> </ul>

Dimensions	Levels of proficiency		
	1 – Foundational	2 – Intermediate	3 – Advanced
<b>a) Guidance</b>	Requiring <u>frequent</u> guidance	Requiring <u>limited</u> guidance	Requiring <u>little or no</u> guidance
<b>b) Task completion</b>	i. Follows <b>pre-determined steps</b> to perform the task ii. Uses <b>limited</b> knowledge and skills	i. Initiating tasks and performing them ii. Using <b>multiple</b> knowledge sources and skills <b>in some areas</b> AND iii. Using <b>limited</b> knowledge sources and skills in <b>other</b> areas	i. Initiates tasks and performing them ii. <b>Integrating multiple knowledge sources and skills in all areas</b>
<b>c) Level of task understanding</b>	Displaying a <b>basic</b> understanding of the task ( <u>key ideas and principles</u> )	Displaying an <b>intermediate</b> understanding of the task ( <u>using some analysis/evaluation</u> )	Displaying an <b>advanced</b> understanding of the task ( <u>thorough analysis/evaluation and making useful recommendations</u> )
<b>d) Dependencies</b>	i. <b>Working under supervision</b> and ii. Carrying out tasks with a low level of risk and complexity using established processes	i. <b>Working as part of a team</b> and ii. Carrying out some tasks independently, being responsible for the quality of own work	i. <b>Managing own work</b> and being responsible for the quality and quantity of the work done and ii. <b>May be responsible for leading a team and managing certain functions</b>

## Assessing proficiency in the Acumens Learning Outcomes

As can be seen, there are four dimensions that influence proficiency levels for the acumen learning outcomes.

When determining the level of proficiency with which the evidence has been demonstrated for the acumen, it is important to note that only one of the four dimensions (Guidance) relates directly to the acumen learning outcome, and the other three all relate to the context within which the acumen was demonstrated.

In designing the related LOR decision tree for the acumen, a key focus was on practical implementation within the training programme, recognising the wide range of different training environments and contexts that trainee accountants will encounter. Therefore, for the context-related dimensions, the components of the intermediate and advanced levels have been combined and a trainee accountant can achieve an advanced proficiency rating by meeting **either** the intermediate or advanced levels of these individual dimensions.

In essence, to achieve an **advanced proficiency** rating for the demonstration of an acumen in an LOR, trainee accountants will need to display an **advanced** level for the **guidance** dimension and then **at least** an **intermediate** level for the task completion, task understanding, AND dependency dimensions.

### Guidance

This dimension revolves around the extent to which the trainee accountant needed guidance to be able to demonstrate the **acumen** before or during task completion. This does **not** relate to whether the trainee accountant needed guidance about how to perform **the task**, but rather to what extent the trainee accountant needed to be shown / told **how** to demonstrate the acumen learning outcome in that context.

The awarded level of proficiency in relation to the guidance dimension will directly determine the *maximum* level of proficiency demonstrated for the acumen. For example, if guidance is seen to be at an intermediate level, the rating of proficiency for that acumen cannot be higher than intermediate.

In reflecting on this dimension, it should be noted that professionally qualified individuals do (and should) consult with peers. Consultation with peers or more senior staff does not necessarily indicate that a trainee accountant is unable to demonstrate the acumen without guidance. Collecting information (by obtaining insight from someone with more experience or to obtain a broader context) should **not** be interpreted as guidance in this context.

#### *Acumen **Foundational** guidance:*

In this case, the trainee accountant requires **frequent** and / or **significant** input into how to demonstrate the acumen (about either the initial approach to be followed and / or how to proceed / follow through in demonstrating the acumen). They will likely need to check in with a more senior staff member **several times** in terms of how their demonstration of the acumen is progressing (or even on how to demonstrate the acumen in the first place) and whether they are heading in the right direction or not. Where trainee accountants are unable to proceed in demonstrating (or starting to demonstrate) the acumen, they can generally **only proceed** (or start) once they have been advised as to how to do so.

The **frequency** of guidance is not only a reference to how many times guidance was sought out but is also a reference to the **extent** of guidance. A trainee accountant who only received guidance once but where that guidance was extensive / comprehensive would also be regarded as demonstrating foundation levels of guidance.



## Assessing proficiency in the Acumens Learning Outcomes

### Acumen *Intermediate* guidance:

In this case, the trainee accountant requires **less frequent** (and generally only **occasional** and / or **less significant**) input into how to demonstrate the acumen. Although it may still happen from time to time, it will likely be **seldom** that they will need to check in with a more senior staff member in terms of how their demonstration of the acumen is progressing and whether they are heading in the right direction or not.

Trainee accountants are unlikely to need to be told about all aspects relating to the demonstration of the acumen – there may just be certain elements relating to the demonstration of the acumen where they need assistance.

At this level, where trainee accountants are uncertain as to how to proceed (or start) in demonstrating the acumen, they will *generally* not yet have the confidence to proceed on their own until they have **confirmed their approach** with someone more senior.

It should be noted that this more limited guidance could be in respect of how to get started in demonstrating an acumen and / or in respect of how to proceed with that acumen.

### Acumen *Advanced* guidance:

In this case, the trainee accountant requires **almost no** input into how to demonstrate the acumen (in respect of starting, or proceeding to demonstrate). Although it may still happen from time to time, it will likely be **very seldom** and only on **very limited occasions** that they will need to check in with a more senior staff member in terms of how their demonstration of the acumen is progressing and whether they are heading in the right direction or not.

Where trainee accountants are uncertain as to how to proceed in using the acumen, they will generally have the confidence to proceed on their own without having needed to first **confirm their approach** with someone more senior before they continue.

### Task Completion

Proficiency in this dimension comes from a combination of two elements related to the **context** within which the acumen was demonstrated:

1. Was the trainee accountant able to **initiate and perform the task themselves** (or did they follow a set of pre-determined steps)?

“**Initiate**” refers to the ability to make something start or cause or trigger something to happen. The ability to initiate a task thus refers to the ability to self-determine what needs to be done. Are trainee accountants able to determine themselves what they need to do (and then go out and do it) or were they simply following a pre-determined set of instructions that someone else had set out for them?

An interesting anomaly that arises here is that trainee accountants are likely to go through cycles of requiring instruction initially as they learn what to do and then through repetition of that task, reducing the need for that instruction as they gain experience. Having mastered that task, they are then given something completely different to do and they start at the beginning with the need for instruction once again until they learn what is expected of them in *that* task.

Task completion is thus likely to start off being foundational and then increase over time and then when they start a new task, once again start off being foundational before it again increases over time. This should be something that is considered at PDS level.

## Assessing proficiency in the Acumens Learning Outcomes

2. In performing the task, to what extent did the trainee accountant **integrate multiple knowledge sources and skills**? This includes the integration of different acumens, information sources and / or technical disciplines, for example.

“**Multiple**” implies more than one, so there would need to be at least two different information sources, acumen, technical disciplines, etc.

Trainee accountants integrate knowledge and skills all the time when performing tasks within contexts. The degree to which they integrate will however vary considerably. Consider a simple task involving the capture of routine accounting transactions. In this task, there will be limited integration of knowledge and skills required – trainee accountants will need to use their accounting knowledge to process the transactions correctly and there may be some acumen that will need to be used but they will be limited.

Compare this to the audit of trade receivables... In this task, trainee accountants will need to integrate their accounting, auditing, taxation (deductibility of bad or doubtful debts, for example), and legislative (if there are cross border transactions for instance) knowledge and also will be likely to have to use multiple acumen around problem-solving, communication, and digital acumen. This context will therefore reflect a far greater integration of knowledge and skills than the first one.

### *Acumen **Foundational** task completion:*

Foundational task completion refers to contexts wherein trainee accountants follow **pre-determined steps** to complete tasks **and / or** where only **limited integration** of knowledge and skills are required.

Being given pre-determined steps to follow is likely to occur when trainee accountants first start performing certain tasks. They have not yet built up sufficient experience in that area for them to be able to initiate tasks within that context. With experience (and training and feedback), trainee accountants will become less dependent on others to instruct them as to what needs to be done and will then start to initiate tasks themselves.

Limited integration of knowledge and skills is likely to be required in more simple contexts. As contexts become more complex and more challenging, it would generally be expected that a wider range of knowledge and skills will be required to perform these tasks.

### *Acumen **Intermediate** task completion:*

Both intermediate and advanced task completion refer to situations where trainee accountants are able to initiate tasks themselves rather than just follow pre-determined instructions from others.

The difference between intermediate and advanced task completion then boils down to the degree to which the context required the integration of multiple knowledge and skills.

Intermediate task completion is where the trainee accountant integrates multiple knowledge and skills in relation to **some** aspects of a task but not to all aspects. There are certain aspects of the task that only require limited integration of knowledge and skills.

It is important to remember that in order to achieve advanced proficiency in an acumen, this is the **minimum** level of proficiency required in relation to task completion. It is not necessary to display advanced task completion to achieve advanced proficiency in an acumen.

## Assessing proficiency in the Acumens Learning Outcomes

### *Acumen **Advanced** task completion:*

Further to the intermediate points raised above, advanced task completion also requires that trainee accountants are able to **initiate and perform** tasks themselves.

Advanced task completion is however where the nature of the tasks performed in that context involve / require extensive integration of knowledge and skills across all aspects of the task (and not just some aspects).

Contexts that reflect advanced task completion are in *general* (but not always) only likely to be encountered in the latter stages of a trainee accountant's training contract once they start to assume responsibility for assignments given to them (and are thus able to initiate tasks themselves) and once these assignments start to become less straight-forward and more complex, requiring a greater degree of integration of knowledge sources and skills.

This may also be associated with different phases of learning that a trainee goes through – by the end of their first year (or a specific rotation), for example, they may be displaying advanced task completion in relation to the context they have encountered to date. As they then progress into the second year (or into a new rotation), task completion then reduces to foundational or intermediate levels before again building up to become advanced.

### Task Understanding

Proficiency in this dimension reflects the degree to which the trainee accountant is able to **analyse / evaluate and make useful recommendations, where appropriate**, with respect to the tasks performed in the context within which they demonstrate an acumen learning outcome.

It is important to remember here that we are once again focusing on applying this dimension to the **context** within which the acumen has been demonstrated, and NOT to the demonstration of the acumen itself.

The focus of this dimension is on the degree to which trainee accountants understand what to do in performing tasks in the context. Measurement of the degree of this understanding is based on the extent to which the trainee accountant fundamentally knows what they are doing when performing a task which in turn is reflected in their ability to analyse and / or evaluate as they proceed with the task or once they have completed the task and if, appropriate, to make recommendations based on that analysis.

In essence, do they understand the task such that they know what to do with what they encounter while performing that task? Are they able to analyse / evaluate their findings such that they know what to do next?

### *Acumen **Foundational** task understanding:*

In this situation, the trainee accountant can apply a basic understanding of key principles to enable them to perform the required tasks.

Performance of a task might however not require analysis or evaluation OR the output produced by the trainee accountant will be used as an input into analysis performed by someone else OR the trainee accountant will need to take their output to someone more senior to analyse / evaluate it for them and to then guide the trainee accountant in terms of what to do with that output. Trainee accountants do not yet have the appropriate level of task understanding to be able to perform the analysis/evaluation themselves.

## Assessing proficiency in the Acumens Learning Outcomes

### *Acumen **Intermediate** task understanding:*

In this situation, the trainee accountant is able to perform **some** analysis / evaluation in completing the task. There will however be other elements of the task where they are unable to analyse / evaluate. This is different to the foundational level in that there is an ability to do **some** analysis / evaluation whereas at the foundational level, the trainee accountant is unable to do **any** analysis / evaluation of their findings.

To differentiate this level from the advanced level, intermediate task understanding does not require trainee accountants to be able to make any recommendations based on the findings arising from their analysis / evaluation.

*By way of example, a trainee accountant completes a task and through analysis / evaluation of their findings is able to determine that there is a misstatement in the accounting records but they are not necessarily able to make suggestions / recommendations in terms of how the misstatement should be corrected.*

*At a foundational level, while the trainee accountant would have been able to perform the task, they would not have had the necessary understanding to have identified the misstatement in the first place.*

*At an advanced level, having used their ability to analyse / evaluate their findings to identify the misstatement, the trainee would then **also** have been able to recommend what action would have been required to correct the misstatement.*

It is important to note that an intermediate task understanding is the **minimum** required level of understanding to be able to demonstrate advanced proficiency in an acumen. Trainee accountants must therefore be able to at least do **some** analysis or evaluation (without necessarily needing to make recommendations based on what they find) when performing tasks in order to achieve advanced proficiency in the acumen.

### *Acumen **Advanced** task understanding:*

In this situation, trainee accountants are able to thoroughly **analyse / evaluate** what they have found / obtained / produced and make the correct decisions about how to respond, including making recommendations *where required*.

The trainee accountant's analysis or evaluation of their findings **might** result in them needing to make recommendations. Because an intermediate level of task understanding is the minimum requirement for advanced proficiency in an acumen, the lack of opportunity to make recommendations will not prevent a trainee accountant from obtaining an advanced level of proficiency, however, if a trainee accountant is required to make recommendations as part of a task and is not able to, this shows an intermediate level of task understanding.

## Assessing proficiency in the Acumens Learning Outcomes

### Dependencies

This dimension refers to the **degree to which** the trainee accountant *operated independently and managed their own work*. This requires a consideration of the degree of autonomy granted to, and responsibility assumed by the trainee accountant for the tasks they undertake. To what degree do they take responsibility for the standard of work they produce?

#### *Acumen **Foundational** dependencies:*

In these situations, trainee accountants operate under the supervision of others AND complete tasks that carry low risk and complexity within established quality management structures.

Trainee accountants have a high level of dependency on their seniors and the established structures within their office (such as the supervision and review processes, for example) to enable them to produce work of the appropriate quality / standard. They are not yet capable of assuming direct responsibility for the quality of what they produce or do.

It is important to note that this does not imply that trainee accountants do not need to take responsibility for their work. They absolutely do, but at this point, they don't know enough about what exactly is required in terms of the standard of their work to be able to generate work that meets that standard. They are **dependent on others to determine whether their work is of the appropriate standard**. Over time, once they learn what is expected of them, they will be able to take more responsibility for producing work of the appropriate standard themselves without relying on others for them to be able to achieve this.

To illustrate this, a trainee accountant completing a section of work for the first time is expected to take responsibility for the work they undertake and to apply the fundamental principle of competence and due care. This will require them to ask when they get stuck with anything or to refer to training notes or textbooks where they do not understand things. Through this they will deliver what they believe to be work of the appropriate standard BUT they remain uncertain as to whether their work is actually at the right standard and so, are dependent on others to perform the necessary checks and balances (which is usually done through a review of completed working papers for instance) to ensure that this is in fact the case. As trainee accountants become more experienced, they are likely to depend less and less on the review of their work by someone else to ensure that it meets the appropriate standards.

#### *Acumen **Intermediate** dependencies:*

Situations that reflect intermediate dependencies are those where the trainee accountant is typically (but not necessarily) working as part of a team, carrying out **some** tasks independently and being responsible for the quality of their own work in those tasks – but not in all tasks.

So, intermediate dependency has trainee accountants assuming responsibility for the standard of their work in **some** instances but not in all instances. Foundational dependency would be where the trainee assumes **no** responsibility for the standard of **any** of the tasks they complete and advanced dependency would be where the trainee accountant assumes responsibility for the standard of **all** the tasks completed in that context.

Like for the previous two dimensions (task completion and understanding), it is important to note that in order to achieve advanced proficiency in an acumen, this dimension only needs to be demonstrated to an intermediate level as a **minimum**.

## Assessing proficiency in the Acumens Learning Outcomes

### *Acumen **Advanced** dependencies:*

Advanced dependencies are demonstrated when a trainee accountant manages their own work and is responsible for the quality and quantity of all the work done by them.

They assume full responsibility for the work performed by them. They are able to manage their own work and are not reliant on others to ensure that the work produced by them is to the appropriate standard.

They may also be responsible for supervising/managing the work of others.

### Refer to the LOR Decision Tree for the Acumen learning outcomes

#### Evaluator (and / or Assessor role) in the Professional Development Summary (PDS):

The Evaluator is responsible for providing an **overall (summative) rating of proficiency** for the acumen learning outcomes. To do so, the evaluator will first consider the ratings received by the trainee accountant in the Learning Outcome Reviews (LORs) during the current and previous PDS cycles and then consider whether there is sufficient evidence to suggest that the trainee accountant is able to **consistently** demonstrate the learning outcome at the level reflected in those ratings obtained in the LORs and whether there is evidence from any other source to the contrary.

Evaluators rely heavily on the Reviewers having accepted evidence that was acceptable and having correctly rated proficiency using the LOR decision tree. Should Reviewers have accepted evidence that should not have been accepted or should they have rated proficiency in the LOR incorrectly (too high or too low), this will compromise the decisions taken by the Evaluator. Because of this, Evaluators should apply their mind to the possible need to review the evidence and ratings coming through from the LOR process **before** exercising their judgement at PDS level.

Should an Evaluator disagree with a Reviewer and believe that a different LOR rating is appropriate for certain evidence, or that evidence previously rejected by the Reviewer should be considered, or that evidence accepted by the Reviewer should *not* have been accepted, the justification for this change **MUST** be documented by the Evaluator in the PDS. The Evaluator must then use their revised rating(s) in applying the decision tree.

The consideration of sufficiency is a judgement call by the evaluator and must reflect a viewpoint about the ability to continue to operate at that level of proficiency at exit of the training contract (i.e., at entry level into the profession) based on the accumulation of evidence to date.

The application of this judgement is probably one of the most difficult decisions in the process and requires the Evaluator to step back and really consider the big picture being presented through the evidence. To be able to conclude that a trainee accountant is able to continue to demonstrate advanced proficiency (in particular) no matter the context they encounter will require evidence that is representative of the kinds of contexts expected to be encountered towards the latter stages of the training contract term.

## Assessing proficiency in the Acumens Learning Outcomes

Consider a trainee accountant in the auditing environment, for example. In the first year of their training contract, they are likely to be allocated less complex assignments while they build up their levels of experience and expertise. It is thus possible that in the first year, they undertake many assignments focused on the “easier” substantive sections and through this exposure, by the end of that year, may be using acumen where they require little to no guidance (so guidance is advanced), and task completion, task understanding, and even dependencies *may* also be advanced (or certainly at least intermediate). They would thus be receiving level 3 ratings for those acumen.

Would this now suggest that the trainee would be able to continue to display level 3 (advanced) proficiency in that acumen into the future? Probably not, because while they might not require guidance in the use of the acumen, the contexts they encounter in their second (and third) years will likely initially reflect less advanced levels of task completion, task understanding, and task dependency as they take on more challenging work assignments. The LOR ratings for this acumen will thus likely drop as they move into their second year. In a situation like this, it would thus perhaps be premature to award overall ratings of 3 to this acumen even though there may be enough level 3 ratings coming through in that first year of their contract because the contexts encountered are not yet representative of exit level contexts. Evaluators might thus be answering the questions about sufficiency in the negative in cases like this and leaving the rating at a maximum of 2 (intermediate) even though there is level 3 evidence that has been accumulated.

It would thus be important for Evaluators to question whether the contexts encountered by trainees in the evidence being submitted are sufficiently representative of the kind of contexts expected at exit level of the training contract. In applying their mind to this, it would also be important to remember that the dimensions relating to the context only need to be at least intermediate and they do not need to be advanced.

Ultimately, for an Evaluator to award a level 3 rating in the PDS for an acumen, they must be confident that the trainee can use the acumen with little to no guidance AND they must be confident that in any context that the trainee might encounter going forward, task completion, task understanding, and dependency would be at least to an intermediate level. How soon this decision can be reached will be dependent on the specific acumen being considered and the accumulation of evidence to date...

By way of example, a trainee accountant’s advanced proficiency in the use of spreadsheet software might be able to be achieved reasonably early on during the contract term because the ability to use advanced functions in spreadsheet software is not so dependent on the context while a trainee accountant’s advanced proficiency in self-management skills may take longer to achieve because the Evaluator would want to see this acumen being displayed in more challenging contexts that are representative of entry-level into the profession. An ability to self-manage oneself in a simple context does not necessarily suggest that one would be able to do this equally well in a more challenging / complex / involved context?

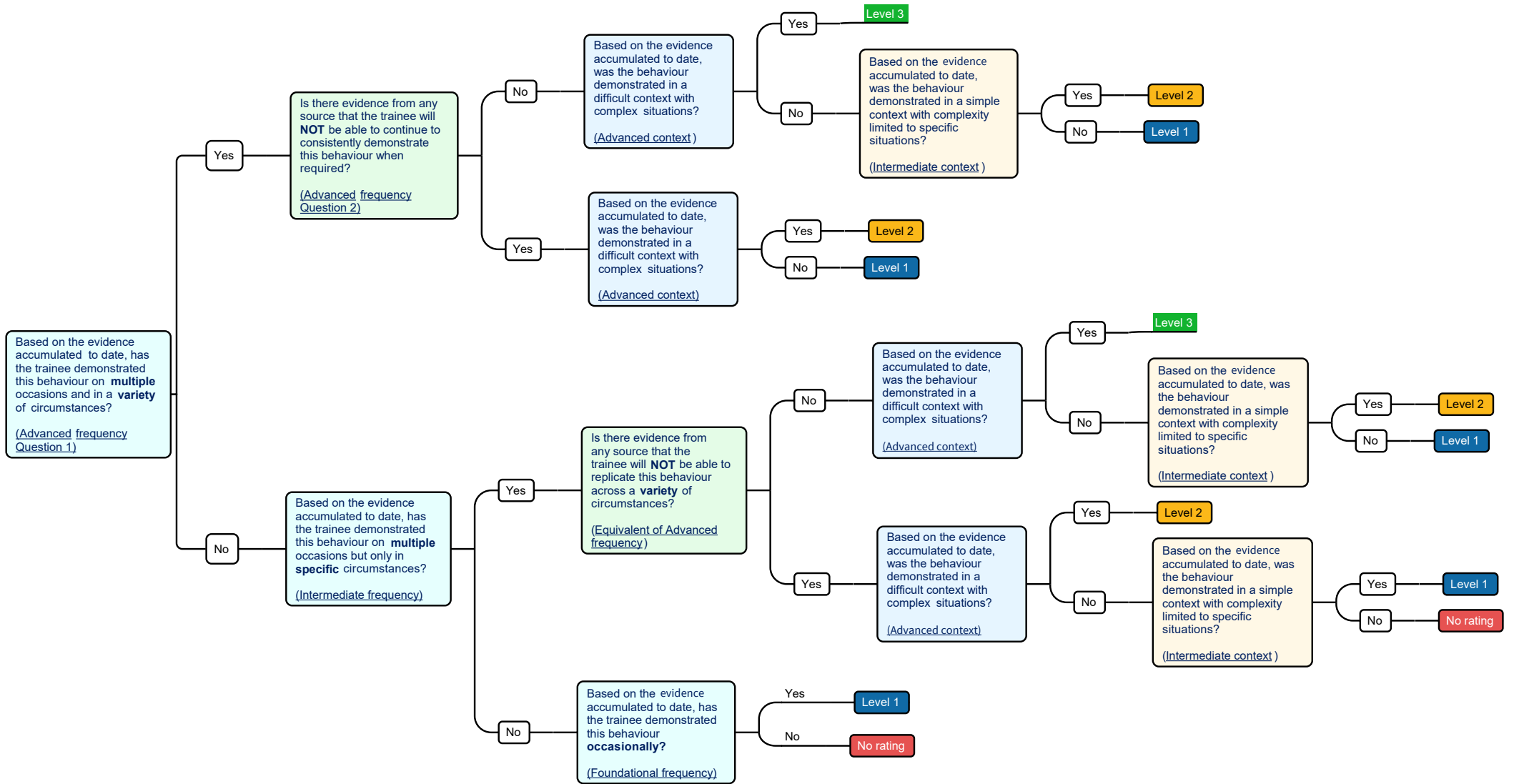
## **Assessing proficiency in the Acumens Learning Outcomes**

A final point to raise here is that the Evaluator needs to consider the specific wording of the acumen (or PVA for that matter) carefully to ensure that the evidence they are considering speaks to the *whole* acumen. There are many acumens that include the use of words like “and” or “and / or” or “including” and Evaluators need to be sure the evidence adequately covers the breadth of the acumen. If a learning outcome includes an “and” for example, then there are different aspects to the learning outcome that need to be addressed by the trainee accountant and the Evaluator should ensure that the evidence speaks to these different aspects when making their decisions.

**Refer to the PDS Decision Tree for the Acumen learning outcomes**



# PVA Decision Tree: PDS level



# Acumen Decision Tree: LOR level

