CA(SA)
COMPETENCY FRAMEWORK

“CA of the Future”

F. GUIDANCE ON THE PROFESSIONAL PROGRAMME (PP) & ASSESSMENT OF PROFESSIONAL COMPETENCE (APC)

This document must be read together with the following documents:

- A. The Preface document;
- B. At Entry “CA of the Future” Competency Framework;
- C. Guidance to the content, development and assessment in the Academic Programme;
- D. Guidance on the content, development and assessment of Competencies in the SAICA Training Programme; and
- E. Guidance on the Initial Assessment of Competence (IAC).
- **Appendix 1**. Detailed competencies setting out the learning outcomes for the Professional Values Attitudes and Acumens (PVAAs) and the Technical competencies at point of entry
- The following documents are key policy documents which support this document and contain specific detail:
  - The Qualification Policy: Chartered Accountant (South Africa)
  - Qualifying Examination Regulations for the APC
  - Examination Setting, Marking and Adjudication Policy for the Assessment of Professional Competence

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Version control

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1	9th April 2026	Document drafted with inputs from Chairperson of APC Assessment Committee, includes approval made from CAPDC and input from APC/PP working group report dated September 2024. **Approved by CAPDC: 21st April 2026**

Acronyms

AGA(SA)	Associate General Accountant (South Africa)
APC	Assessment of Professional Competencies
CA(SA)	Chartered Accountant (South Africa)
CAPDC	Chartered Accountant Professional Development committee
CHE	Council for Higher Education
HEQSF	Higher Education Quality Sub-Framework
HEQC	Higher Education Quality Council
HEI	Higher Education Institutions (encompassing both Public and Private institutes)
IAC	Initial Assessment of Competence: Formerly known as the Initial Test of Competence (ITC)
IPD	Initial Professional Development
NQF	National Qualifications Framework
PGDA	Postgraduate Diploma in Accounting (PGDA): A SAICA endorsed PGDA or an equivalent qualification
PP	Professional Programme
PVA	Professional values and attitudes
PVAA	Professional values, attributes and Acumens (Enabling competencies)
SAQA	South African Qualifications Authority
SAICA	The South African Institute of Chartered Accountants

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A. INTRODUCTION

The path to qualifying as a Chartered Accountant (SA) is a rigorous process of professional development and assessment achieved across various components including the Academic Programme, the IAC and the Training Programme. This final stage comprises two distinct but interconnected components: the Professional Programme (PP) and the Assessment of Professional Competence (APC).

Together, these components serve as the bridge between the theoretical knowledge acquired in the Academic Programme (and assessed via the Initial Assessment of Competence - IAC) and the practical application required of a professional entering the workforce.

The APC is the second part of the qualifying examination (QE) and a prerequisite for registration as a CA(SA). It assesses professional competence at the level expected of a competent CA(SA) at the point of entry into the profession. However, success in the APC is predicated on the skills developed during the Professional Programme and the training contract.

Standard 9:

9.1 SAICA shall conduct a final assessment of professional competence which is the APC.

9.2 The APC allows SAICA to assess professional competence in a uniform manner.

9.3 In addition, this allows SAICA to meet its IFAC member obligations with regards to the principles of assessment and assessing professional competence (IES6) [1].

<u>Why is a uniform assessment near the end of the qualification model required?</u>

The APC provides an opportunity to assess professional values and attitudes, as well as enabling competencies, but also to assess understanding, application and insight into specific competencies in a way that is not possible in the IAC.

The APC allows for this assessment to be done for all prospective CAs(SA) in a consistent and unform manner thereby assessing everyone at the same level prior to them being admitted to membership as a CA(SA).

<u>The role of training programme</u>

The role of the training programme is to provide a period of practical workplace experience (PWE), which links to (in most cases follows on from) the Academic Programme. Practical workplace experience is required as set out in IES5.

Given that there are a large number of training offices, and that this practical workplace experience take place in different environments (e.g. commerce, public sector and audit) a uniform (common) assessment across all prospective CAs(SA)

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is required for us to signal to the market that there is one CA(SA) at point of entry into the profession.

Further, due to the large number of people are involved in the assessment process, during the Training Programme a uniform assessment through the APC allows for a more consistent and reliable form of assessment of professional competence prior to becoming a CA(SA).

This document outlines guidance to Professional Programme Providers (PPP) on the development and assessment of competencies to the proficiency levels indicated at the “At Entry” Level of a CA(SA) as outlined in the Competency Framework. It also provides the high-level principles that govern the final assessment (APC)[2]. It is intended to provide broad context for stakeholders.

[2] Binding regulations, policies and detailed procedures are documented in the Qualifying Examination Regulations for the APC and the Examination Setting, Marking and Adjudication Policy for the APC.

B. THE CA OF THE FUTURE SUITE OF DOCMENTS

A. PREFCE

- Sets out the
  - components of the qualification process
  - definitions of key concepts used in the CA(SA) Competency Framework Suite of Documents

B. CA(SA) ENTRY LEVEL COMPETENCY FRAMEWORK

- Identifies and describes the professional competencies (professional values and attitudes, enabling acumens (PVAA's) and technical competencies) that a CA(SA) should demonstrate at entry point to the profession.

C. GUIDANCE ON THE CONTENT, DEVELOPMENT AND ASSESSMENT OF COMPETENCIES IN THE ACADEMIC PROGRAMME

- Provides endorsed providers of the academic programme with guidance for the content development and assessment

D. GUIDANCE ON THE CONTENT, DEVELOPMENT AND ASSESSMENT OF COMPETENCIES IN THE TRAINING PROGRAMME

- Sets out the fundamental principles on which the:
  - format of the training programme is based,
  - assessment of trainee accountants is based

E. THE INITIAL ASSESSMENT OF COMPETENCE (IAC)

- Provides providers of the Academic Programme with Guidance on the purpose and nature of the IAC

F. THE PROFESSIONAL PROGRAMME AND THE ASSESSMENT OF PROFESIONAL COMPETENCE (APC)

- Provides providers of the Professional Programme with guidance for the development and assessment of competencies.

Appendix 1: Detailed competencies setting out the learning outcomes for the Professional Values Attitudes and Acumens (PVAAs) and the Technical competencies at point of entry to the profession across the various programme.

C. PURPOSE & OBJECTIVE

1. The Professional Programme

The Professional Programme is a formal programme (and is not a formal qualification), endorsed by SAICA, which is required to be completed by prospective CAs(SA) to be eligible to write the APC.

The objectives of the Professional Programme are:

a) To enable registered candidates to:

- Perform at higher levels of learning by engaging in analysis, synthesis, and evaluation of past learning and applying it to new scenarios and experiences;
- Integrate principles, theories, and methods learned throughout their previous learning experiences and creatively analyse, synthesize, and evaluate learned knowledge with a professional focus;
- Communicate effectively at a professional entry level;
- Further develop the Professional Values and Attitudes and Acumens (PVAAs) in real-world, open-ended scenarios; and
- Further develop the attitudes and skills required for life-long learning.

b) To ensure equity in development:

- To provide all candidates with an equal opportunity to gain the required professional competencies, irrespective of their training office environment and the development opportunities provided by their training office.

Practically this means that the Professional Programme will further develop competencies to the proficiency levels indicated in the Competency Framework, whether technical in nature or not. This will require the development of some competencies not developed in the Academic Programme and the Training Programme, or the development of competencies to a proficiency level higher than what is developed in the Academic Programme and the Training Programme.

The above objectives will enable the Professional Programme Providers to prepare candidates for the unique nature of the APC.

2. The Assessment of Professional Competence (APC)

The APC is a written professional examination which assesses professional competence [professional values and attitudes, enabling and technical competencies (PVAAs)] and is the final common assessment point before entry to the profession.

It assesses the integration of technical skills, enabling acumens and professional values and attitudes in a multi-disciplinary case study that simulates a real-life work environment.

The APC aims to assess what could be reasonably be expected of a person at point of entry to the profession. The expectations are defined in the content and proficiency levels in the Competency Framework, which are an indicator of the breadth, depth and scope at which the competencies in the competency framework will be assessed.

The APC enables a candidate to demonstrate that they have developed and grown in respect of the PVAAs from when they wrote the IAC.

The APC is not a direct assessment of experience gained in the work place, although work place experience should contribute to the further development of professional competence and is also assessed in the SAICA Training Programme.

D. NATURE AND FORMAT OF THE PROFESSIONAL PROGRAMME

1. Duration and Timing

The duration of the professional programme should be determined by the Professional Programme Providers who must ensure that the duration is appropriate for the identified competencies to be developed in the professional programme and the nature of their candidate intake.

Candidates enter the programme with varying degrees of competency and skills and therefore candidates should be able to complete and exit the programme only once they have demonstrated to the Professional Programme Providers that they have achieved the required skills and competencies to be eligible to write the APC.

The Professional Programme should, at the latest, be offered from the beginning of the second year of the trainee’s training contract, provided that the candidate has demonstrated readiness in respect of technical competence.

It is a requirement that candidates in the Professional Programme must have passed the IAC before being eligible to be certified by the PPP.

2. Format

Providers should demonstrate that the structure and format of the programme and the teaching and learning model are aligned to the current cohort of candidates. The format should be in appropriate manner to develop the required competencies and the candidates’ ability to demonstrate professional competence.

While the case-study approach is a legitimate method to develop and assess professional competence, providers are encouraged to also use other approaches such as group work, mentorship, teamwork, etc. to develop and assess the required competencies.

3. Competency Development

The Professional Programme acts as the bridge between the academic programme, the training programme and the final qualifying examination (APC). The intention of the Professional Programme is to develop the skills to enable candidates to perform at higher levels of learning, engaging in analysis, synthesis, and evaluation in complex and unstructured scenarios.

There will be instances where the level of expected proficiency is increased, particularly in the field of finance, strategy, governance and risk. However, Professional Programme Providers should not lecture ‘knowledge’ and no additional technical theories will be covered.

A candidate-centred approach should be followed based on their development in the training programme. Providers should assist candidates to develop the skill to identify triggers in the pre-release case study, and to build on any specific technical and professional knowledge required.

Providers of professional programmes which are endorsed by SAICA should refer to the latest SAICA EMF (Endorsement and Monitoring Framework) and Crit 3 (endorsement criteria) which are reviewed and updated annually.

E. THE NATURE AND FORMAT OF THE APC

1. Natural Integration:

The APC is multi-disciplinary in nature. Natural integration refers to the application of professional values, attitudes, and technical competencies to solve problems in a way that mirrors the complexity of real-world situations.

- **Pre-Release Information:** Candidates receive scenario information 5 days prior to the exam. This simulates a professional assignment where background research is required.
- **Information on the Day:** On the assessment day, candidates receive "Information on the Day" and a task list. This adds context and specific requirements to the pre-release scenario.
- **Attribution:** To ensure the work is the candidate's own and not a pre-prepared answer, the Information on the Day changes the context, ensuring tasks are not predictable based solely on the pre-release material.

2. Structure of the APC

The APC shall consist of a single case study that attempts to simulate a real-life scenario and is a multi-disciplinary case study, which encompasses assessing issues and problems that need to be solved in an integrated manner, representing tasks the candidate is likely to be expected to perform as an entry level CA(SA).

The assessment period commences at 08:00, five calendar days before the Assessment Day, when the pre-release information is provided to candidates, and ends at 17:00 on the Assessment Day (on completion/end of the assessment).

The APC is answered using e-writing software, prescribed by SIAICA.

3. Scope of the APC

To assess professional competence, the APC has the following attributes:

i. The APC is a primary element in determining whether a candidate has met the desired professional competence to enter the accounting profession. It assesses competence as the trainee accountant transitions into a recognised professional.

ii. The standard is set at the level of competence expected at the point of entry to the profession—i.e., after completion of the academic programme, IAC, Professional Programme, and a significant portion of the training contract.

iii. The assessment is based on a real-life case study using a comprehensive scenario which:
   - Addresses pervasive competencies (ethics, personal attributes, and professional skills) within the context of specific technical competency areas; and
   - Provides an overview of a fictitious business.

iv. It assesses the ability to identify and research issues contained within the pre-release information.

v. It requires that selected technical matters (triggered within the pre-release information) are researched, analysed, and understood.

vi. The assessment focuses on the implications and resolution of technical matters in a professional context.

vii. Regarding the pre-release information:
   - Some information may be inferred from the text and subsequent research;
   - Candidates are expected to identify the need for additional information and research this during the pre-release period; and

- Candidates are expected to distinguish between relevant and irrelevant information.

viii. Candidates are expected to anticipate challenges or problems inherent in the pre-release information.

ix. Candidates may be expected to perform complex calculations prior to the assessment day based on the pre-release information. However, there will be a limited focus on complex calculations on the Assessment Day itself.

x. Candidates are required to respond to a number of different tasks, which may vary from year to year.

xi. Tasks may have multiple valid solutions depending on the approach taken, reflecting real-life situations.

xii. Successful candidates must be able to demonstrate:
- Professional competence, even if the conclusion is an 'incorrect' answer, provided the rationale is ethical and well-reasoned;
- Specific technical competencies relevant to the context;
- Integration of competencies from different areas;
- The ability to deal with ambiguity and complexity;
- The ability to identify and resolve ethical dilemmas; and
- The ability to synthesize information rather than listing ("dumping") knowledge.

xiii. Details of the competencies assessed shall be in line with the most recent version of the Competency Framework available on the SAICA website.

F. PRINCIPLES OF ASSESSMENT

According to the International Education Standard 6 (as revised in March 2025), Initial Professional Development – Assessment of Professional Competence, for an assessment to be effective seven principles of assessment, namely reliability, validity, equity (including accessibility and inclusivity), transparency, sufficiency authenticity and integrity. In addition to the standard principles, the APC adopts the principle of Attribution which has been included into the principle of integrity.

The APC achieves these principles as follows:

Reliability is achieved if the assessment consistently produces the same result, given the same set of circumstances. Reliability is not an absolute measure, and different assessment activities may have different levels of reliability. An assessment activity has high reliability if the majority of assessors, acting independently, consistently come to the same judgement, given the same set of circumstances. Reliability is a generic term used to cover all aspects relating to the dependability of an assessment tool.

In this context, the APC would be considered reliable if the same set of candidates wrote the examination during successive years and the same candidates repeatedly either passed or failed the assessment.

Within the context of the APC, reliability is ensured through the consistently high standard of assessment set by experienced examiners and a a highly structured, centrally managed marking and review process as documented in the APC setting, marking & adjudication policy.

Validity, is achieved when an assessment truly measures the professional competence required by the SAICA At entry Competency Framework. The APC ensures validity by ensuring content and construct validity:

- *Content validity:* The assessment adequately covers the entire range of professional competence areas (Professional Values, Attributes, Acumens and technical competencies) as set out in the CA of the Future competency framework.
- *Construct Validity:* The assessment measures what it is intended to measure- professional competence at point of entry to the profession.

The APC is a test of professional competence, and that those who demonstrate a sufficient number of indicators of competence are deemed to have successfully demonstrated an appropriate degree of professional competence.The APC utilises a "real-life" case study format that mirrors the complexity and integrated nature of the workplace and the competencies required, ensuring both content and construct validity.

Equity, is achieved if the assessment activity is fair and without bias and incorporates accessibility and inclusivity. Equity is not an absolute measure, and different assessment activities may differ in their levels of equity. Equity can be improved when those who design assessment activities are aware of the possibility of bias.

SAICA ensures this in the APC by incorporating a diversity reviewer with the aim to ensure that nothing within the questions could potentially prejudice any candidate because of background, race, ethnicity, gender, class, sexual orientation, culture and/or religious persuasion.

The APC assessment design also considers diverse training environments (including the public sector) to ensure no specific group is disadvantaged. In addition, accessibility is achieved by allowing access to the pre-release case study via a variety of channels enabling all candidate to access the material. Accessibility is further supported by allowing concessions for candidates with specific needs, such as manual writing exemptions where appropriate~~.~~

Transparency is achieved when details of an assessment activity, such as the competence areas to be assessed and timing of the activity, are disclosed publicly.

A high level of transparency is also relevant when considering the entirety of the assessment activities that are undertaken during initial professional development. Transparency is not an absolute measure, and different assessment activities may differ in their levels of transparency. Clear and accessible communications to stakeholders may lead to a high level of transparency being achieved.

SAICA achieves this in the APC through their documented competency framework, published APC Regulations, published Setting and marking policy and by making Examiner's Reports available.

Sufficiency is achieved if the assessment has a balance of depth and breadth, knowledge, and application, and combines material from different areas applied to a range of situations and contexts. A high level of sufficiency is also relevant when considering the entirety of the assessment activities that are undertaken during initial professional development. Sufficiency is not an absolute measure, and different assessment activities may differ in their levels of sufficiency.

The APC case study and related tasks are comprised of technical competencies, professional skills, professional values, ethics, and attitudes (breadth). The tasks also require an appropriate level of detail (depth). This is ensured via a rigorous exam setting and review process as documented in the APC setting, marking & adjudication policy.

Authenticity requires that the formal assessment activities resemble the tasks and environment required of a professional accountant in their specific context.

Given that the APC is a measure of professional competence, authenticity and validity in the APC are the same principle. The APC utilises a "real-life" case study format that mirrors the complexity and integrated nature of the workplace. The requirement to use e-writing software and professional tools during the assessment enhances the authenticity of the task execution

Integrity (Including Attribution): The principle of Integrity ensures the security and reliability of the assessment process and requires clear evidence that the work submitted has been produced solely by the candidate.The goal is to ensure the assessment is designed, delivered, and overseen to minimise the risk of security breaches, improper administration, or cheating, thereby increasing stakeholder confidence in the outcome. Attribution and Integrity is ensured by the following:

- Security of Administration: The assessment is administered under strict conditions (physical and digital) to minimise the risk of security breaches, improper administration, or misconduct. This includes the use of lockdown software, supervised assessment venues and synchronised timing and clear policies and procedures relating to assessments.
- Attribution of Work: Given that collaboration is permitted during the pre-release period, the assessment design must ensure that the final submission represents the candidate's own competence. This is achieved by introducing "Information on the Day" which alters the context of the pre-release scenario. This mechanism renders pre-

prepared or group-formulated answers ineffective, thereby providing assurance that the submitted response is attributable to the individual candidate's specific application of their skills.

- Ethical Conduct: Candidates are required to adhere to strict ethical declarations regarding the use of resources and the boundaries of collaboration, reinforcing that the final output must be their own

Conclusion

The development and the assessment of professional competence towards the CA(SA) designation culminates in the Professional Programme and the APC. They are integral stages of development of a professional as defined by the CA(SA) of the future Competency Framework.

The Professional Programme fosters this development by requiring candidates to engage in higher levels of learning, specifically analysis, synthesis, and evaluation, effectively bridging the gap between academic theory and professional practice. The APC then serves as the final validation of this growth, requiring candidates to demonstrate these integrated competencies within a multi-disciplinary, real-world simulation that mirrors the complexity of the workplace.

The **APC** is essential for maintaining the integrity and high standards of the CA(SA) designation. By strictly adhering to the principles of assessment—specifically Validity, Reliability, Equity, Transparency, Sufficiency, Authenticity, and Integrity (incorporating Attribution) - SAICA ensures that the 'CA of the Future' enters the profession with not only technical proficiency but also the necessary ethical fortitude and decision-making acumens. The specific procedures governing this rigorous standard are contained within the *Qualifying Examination Regulations for the APC* and the *APC Setting, Marking and Adjudication Policy.*

More about the APC for exam candidates can be found in the *APC regulations,* updated from time to time.