



**QUALIFYING EXAMINATION  
REGULATIONS  
FOR THE  
INITIAL ASSESSMENT OF COMPETENCE  
(IAC)**

These regulations are effective for IAC 2026 onwards

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## Version control

<b>Version 1</b>	Effective May 2008	Mandi Olivier with input from Webber Wentzel	Supersedes previous examination regulations
<b>Version 2</b>	Updated and approved by EDCO Feb 2009	Mandi Olivier	Revisions to examination regulations – regulation 4
<b>Version 3</b>	Updated and approved by IPD Committee, Nov 2010	Mandi Olivier	Revisions to examination regulations – regulation 10
<b>Version 4</b>	Updated and approved by IPD Committee, August 2011	Sandy van der Walt with input from Brian Mbele (SAICA Legal and Governance Department)	Revisions to examination regulations – regulations 4, 8, 10 and 12
<b>Version 5</b>	Effective QE II 2012 and ITC 2013	Mandi Olivier with input from Webber Wentzel	General editorial updates and revisions to various regulations
<b>Version 6</b>	Effective ITC 2014	Mandi Olivier and Marielienne Janeke	Revisions to the regulations to bring it in line with the new APC regulations Change period of time for which a script is to be retained
<b>Version 7</b>	Effective ITC 2014	Mandi Olivier and Marielienne Janeke	Revision to remove all references to Part II of the QE
<b>Version 8</b>	Effective ITC 2016	Mandi Olivier and Janine Claassens	Revision to comply with POPI act requirements
<b>Version 9</b>	Effective ITC 2017	Mandi Olivier and Janine Claassens	Approved by IPD 12 August 2016 Removal of transitional arrangements and Part II FM. Additional permitted text for ITC 2017
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<b>Version 12</b>	Effective ITC 2020	Janine Claassens	Updated only for dates ref from ITC 2019 to ITC 2020, no significant changes
<b>Version 13</b>	Effective ITC 2021	Janine Claassens	Proposal for change and clarification of eligibility requirements and update for ITC 2021
<b>Version 14</b>	Effective ITC 2022	Janine Claassens	Proposal for change and clarification of eligibility requirements and update for ITC 2022 (Approved by IPD November 2021)
<b>Version 15</b>	Effective ITC 2024	Neo Thoothe and Sitembele James	Mainly updated the dates references to the most recent dates (where applicable) and from ITC 2023 to ITC 20234. Few editorial changes. No significant changes
<b>Version 16</b>	Effective IAC 2025	Neo Thoothe, Nombuyiselo Tsukudu, Mandi Olivier, Sitembele James and Riyaan Mabutha	The updates relating to the change from ITC to IAC examination. (As approved by CAPD in November 2024)

Version 17	Effective IAC 2026	Mandi Olivier, Thamsanqa Tshuma, Carmen Westermeyer	<p>Additional wording for clarity;  Add definitions and removing definitions not used  Reference to correct versions of handbooks;  Scope of exam to include the CF;  Clarification on the Principles of Examination for FR;  Requests for change in venues;  Inspection of smart devices;  Clothing obstructing identification;  Invigilator app requirements for on site verification and uploading answer books;  POIA requirement aligned wording;  General alignment between IAC and APC regulations (eg alignment of terminology)</p>
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## 1. INTRODUCTION

- 1.1. This document sets out the regulations for the Initial Assessment of Competence (IAC) of the South African Institute of Chartered Accountants (SAICA) for persons wishing to qualify for registration as a chartered accountant (CA(SA)) with SAICA.
- 1.2. These regulations are reviewed annually.
- 1.3. These regulations should be read in conjunction with all SAICA's policy and procedure documents including, but not limited to, the SAICA By-laws, the SAICA Code of Professional Conduct, the SAICA Training Regulations and the special concession policy and procedures. (These documents, which contain further information and guidance, are available on the SAICA website.)
- 1.4. SAICA has included a clause on the protection of Personal Information in this policy below.

## 2. INTERPRETATION AND DEFINITIONS

- 2.1 The headings in these regulations are for the purpose of convenience only and shall not be taken into account in the interpretation of these regulations.
- 2.2 Unless inconsistent with the context or unless a contrary intention clearly appears from the context, in these regulations –
  - 2.2.1 any reference to a gender shall include the other gender; and
  - 2.2.2 any reference to the singular shall include the plural and vice versa.

- 2.3 The following terms shall, unless expressly otherwise stated or inconsistent with the context in which they appear, have the following meanings:

**Academic period** means the period that the academic provider uses to measure a student's study in order to award a qualification. Academic providers set their own requirements for what forms an academic period. Some academic providers may refer to this as an "academic year", but this does not infer that a year equals a strict 12-month period or that the academic period necessarily coincides with a calendar year. Academic providers also refer to this concept as cohorts of students (e.g., "the 2023 PGDA cohort" versus "the 2024 PGDA cohort"). It may also refer to a schedule of all the events that occur in an academic year before the qualification is awarded. These events may include examination dates, vacation time and supplementary, special, or additional exams;

**APC** means the Assessment of Professional Competence (the second part of the Qualifying Examination) which is a written assessment which assesses professional competence and is set by the APC Examco and is one of the pre-requisites for registration as a CA(SA) in terms of the SAICA constitution.

**By-laws** means the by-laws of SAICA in force from time to time under the SAICA Constitution;

**Candidate** means a person taking a SAICA examination;

**CAPD Committee** means the Chartered Accountant Professional Development Committee (CAPDC), a sub-committee of the IPD Committee;

**CA(SA)** means a chartered accountant who is registered as such with SAICA, having met the defined eligibility requirements;

**CEO** means the Chief Executive Officer of SAICA and shall include the person who occupies the position of CEO from time to time, by whatever title they may be known;

<b>Constitution</b>	means the Constitution of SAICA, as amended from time to time;
<b>Examination opportunities</b>	means the number of opportunities granted to a candidate to sit for a SAICA Qualifying Examination, irrespective of whether a candidate elects to sit for a particular opportunity or not. This includes reasons that are within or outside of the candidate's control;
<b>Examination venue</b>	means the geographical location(s) at which the IAC takes place;
<b>Examination room</b>	means the physical room or hall in which candidates take the IAC.
<b>GDPR</b>	means the General Data Protection Regulation (GDPR) of the European Union (679/2016), which specifically applies to personal information of natural persons situated in the European Union which are controlled or processed by organisations regardless of where the organisation is located.
<b>IAC</b>	means the first part of the Qualifying Examination, the Initial Assessment of Competence (IAC) [previously the Initial Test of Competence (ITC)], which assesses core competence, which is set by the IAC Examco and is one of the prerequisites for registration as a CA(SA) in terms of SAICA's Constitution;
<b>IPD Committee</b>	means the Initial Professional Development Committee, a committee established and empowered by the SAICA Board, inter alia, to conduct or make arrangements for the QE for prospective members of SAICA;
<b>IAC Examco</b>	means the IAC Examinations Committee, which is a sub-committee of the CAPD Committee;
<b>Multidisciplinary</b>	means combining more than one technical discipline as set out in the SAICA competency framework within a professional paper scenario in the IAC.
<b>PGDA</b>	means a postgraduate diploma in accountancy (nomenclature may vary from academic programme provider to academic programme provider) and refers to a formal qualification (with a SAQA registration number and recognised on the NQF at a level 8) conferred by a tertiary education institution whose programmes lead to the qualification as a CA(SA). This formal qualification (PGDA) must be endorsed by SAICA to be recognised by SAICA as a prerequisite for admission into the IAC. A list of PGDA programmes endorsed by SAICA, by name of academic programme provider, is published and updated from time to time on the SAICA website;
<b>PGDA Year</b>	means the academic period within which the candidate was registered for the PGDA (this is not the year in which the supplementary exam could be written as supplementary exams may be written in the January or February following the completion of the academic year in the prior November or December);
<b>Personal information</b>	means information which relates to identified or identifiable natural person, and where applicable, an identifiable, existing juristic person, in particular by reference to an identifier factor such as a name, identification number, location data, online identifiers or other specific factors such as physical, psychological, genetic, mental, economic, cultural or social identity of a natural person, as defined in section 1 of the POPIA and article 4 of the GDPR, whichever is applicable under the circumstances;
<b>POPIA</b>	means the Protection of Personal Information Act 4 of 2013 and its Regulations which is applicable from 1 July 2020;
<b>QE</b>	means the Qualifying Examinations (consisting of two parts, namely the IAC and the APC) which is set by the relevant Examco's and is a prerequisite for registration as a CA(SA) in terms of SAICA's Constitution;

<b>Republic</b>	means the Republic of South Africa;
<b>SAICA</b>	means the South African Institute of Chartered Accountants;
<b>SAICA website</b>	means the SAICA website, which can be found at <a href="http://www.saica.org.za">www.saica.org.za</a> ;
<b>Training regulations</b>	means the training regulations set by SAICA from time to time that govern matters related to trainee accountants and training offices.

### 3. THE QUALIFYING EXAMINATION (QE)

- 3.1. The QE must be passed by all persons wishing to qualify for registration as a CA(SA) in terms of SAICA's Constitution.
- 3.2. The QE consists of two parts: the IAC and APC.
- 3.3. The IAC and APC must be passed separately.

### 4. IAC STRUCTURE

The following details relating to the structure of the IAC are for guidance only and the CAPD Committee reserves the right to change any such details from time to time.

- 4.1. The IAC shall consist of three papers: Professional Paper 1, Professional Paper 2, and Professional Paper 3. The maximum number of marks for each paper is 120, with the IAC counting a total of 360 marks.
- 4.2. Each paper shall consist of a single case study that is multidisciplinary in nature and attempts to simulate a real-life scenario.
- 4.3. A minimum of 180 marks (thus 50%) are required to pass the IAC, subject to the provision in regulation 4.3.
- 4.4. Candidates need to demonstrate an appropriate level of competence in ALL technical competency areas in the context of also demonstrating application of the professional values, attitudes and acumens as set out in the SAICA Competency Framework, and therefore the overall pass mark of 50% shall be subject to the candidate achieving a sub-minimum of 40% in at least two of the three professional papers.
- 4.5. Candidates are allowed 240 minutes (four hours) which includes both reading and writing time in which to answer each professional paper. The IAC does not include a defined "reading time" period. Start and end times are published on the SAICA website.
- 4.6. The three professional papers are written on three consecutive days: one professional paper shall be written on each day.
- 4.7. All three professional papers must be written in one sitting of the IAC.
- 4.8. The examination dates shall be published on the SAICA website.
- 4.9. A pass for the IAC shall be retained indefinitely.

### 5. ELIGIBILITY

- 5.1. To be eligible for entry into the IAC, a candidate must, subject to the provisions in regulations 5.2 – 5.11, have
  - 5.1.1. been awarded a SAICA-endorsed postgraduate qualification, referred to by SAICA as the PGDA, which has been endorsed for purpose of providing students direct access to the IAC, and
  - 5.1.2. have registered for, or intends to register for, or completed a SAICA accredited training contract.

- 5.2. SAICA further requires that for a candidate to be eligible for entrance into the IAC, a candidate must have passed all the modules prescribed by the academic provider for the SAICA-endorsed PGDA in one academic period.
- 5.3. A SAICA-endorsed PGDA obtained by passing two modules in the one academic period and the remaining two or three modules in a subsequent academic period would not meet the SAICA IAC eligibility requirements. This is due to the integrated nature of the IAC professional papers.
- 5.4. Examination opportunities for the IAC shall be provided twice a year on dates set out by the CAPD Committee and published on the SAICA website.
- 5.5. Candidates who completed a PGDA at an academic provider which starts their PGDA academic year in January each year, will be eligible to six consecutive IAC examination opportunities in a period of three consecutive years. The IAC examination opportunities period is counted from the first IAC sitting in each calendar year (usually January) of the year after the PGDA year subject to regulation 5.7.
- 5.6. With effect from 2020, candidates who completed a PGDA at an academic provider which starts mid-calendar year, and which ends mid calendar year of the following year or runs an 18-month programme which ends mid calendar year, will be eligible to six consecutive IAC examination opportunities in a period of three consecutive years (June to June). The IAC examination opportunities period is counted from the second IAC sitting (usually June) of the year in which the PGDA was completed subject to regulation 5.7.
- 5.7. With effect from 2025, where a candidate who completed a PGDA which commenced in, or after, January 2024; and
  - 5.7.1. a supplementary, special or additional exam for the PGDA year to which the academic provider considers such student to belong to, was written after the first IAC sitting which the candidate would have been eligible for in regulation 5.5 and 5.6; or
  - 5.7.2. the successful PGDA result for that PGDA year to which the academic provider considers such student to belong to, was only released after the registration closing date of the first IAC sitting which the candidate would have been eligible for in regulation 5.5 and 5.6.

The candidate is only eligible to enter the IAC if they passed all the required modules in the academic period and the next IAC sitting after the supplementary, special, additional exam or the successful PGDA result would be considered their first examination opportunity in regulation 5.5 and 5.6.
- 5.8. Should a candidate opt not to write the IAC, or any unforeseen circumstances, other than in regulation 5.7, prevent a candidate from sitting any of the six consecutive examination opportunities during which their PGDA year is eligible for – the candidate's last opportunity will remain as per regulations 5.5 and 5.6 above and any missed examination opportunity(ies) will count towards the six consecutive examination opportunities.
- 5.9. A candidate who obtains an overall average mark of less than 25% in any two attempts of the IAC, will no longer be eligible to sit for any remaining examination opportunities. To be eligible to sit for the IAC again, the candidate must again successfully complete an endorsed PGDA.
- 5.10. The CAPD Committee may vary or waive the conditions of eligibility for entry to the IAC in line with the terms of arrangements made by the CAPD Committee and/or SAICA with and at the request of another organised body of professional accountants or auditors. These reciprocity and pathways requirements are published on the SAICA website.

- 5.11. The CAPD Committee may refuse a candidate entry to the IAC, if the Committee is of the opinion that they are not a fit and proper candidate for the IAC, having regard, inter alia, to any evidence of prior misconduct or dishonesty involving, but not limited to, university examinations, professional programme examinations or the QE. This disclosure shall be made by the candidate on the application form in the Ethics section when registering for the IAC on the prescribed form. The candidate concerned has the right to make a written representation to the CAPD Committee to explain the circumstances of the case, and the CAPD Committee shall consider such explanation and make whatever decision it deems fit in its sole and absolute discretion.

## **6. IAC SCOPE**

- 6.1. The objective of the IAC is to assess the core competence of candidates at the end of the academic programme to the extent possible in a written assessment.
- 6.2. The IAC is a standard setting examination.
- 6.3. To assess core competence, the IAC has the following attributes:
- 6.3.1. The assessment is based on a real-life case study using a multidisciplinary scenario; and
- 6.3.2. addresses the PVAAs (professional values attitudes and acumens) within the context of the specific technical competency areas.
- 6.4. Details of competencies that may be assessed shall be in line with the most recent version of the *Competency Framework – detailed guidance for academic programmes*, which is available on the SAICA website.

### **Legislation and standards**

- 6.5 Accounting standards issued up to 01 January 2024, shall be examinable at both sittings of the IAC 2026. Refer to the CA of the Future Competency Framework.
- 6.6 Auditing standards issued up to 31 December 2024 (i.e., approximately 12 months prior to the first sitting of IAC), shall be examinable at both sittings of the 2026 IAC. In instances where a new Standard / Pronouncement is issued, information will be made available on the SAICA website to clarify specifically which version is examinable. Refer to the CA of the Future Competency Framework.
- 6.7 Tax legislation amendments promulgated by 31 January 2025, and which are effective for the 2025 year of assessment, shall be examinable at both sittings of the IAC in 2026. In other words, all amendments effective for years of assessment 2026 or later are not examinable. Therefore, the IAC 2026 will assess individuals with a 2025 year of assessment and non-natural persons with a December 2025 year of assessment (or earlier). A detailed list of the tax legislation that will be examinable is published on the SAICA website (The tax knowledge list). Certain topics are excluded from the syllabus, being of a specialist nature. These exclusions are available on the SAICA website, as part of the taxation knowledge list.

### **Accounting standards**

- 6.8 The accounting standards relating to certain specialised industries and/or entities are specifically excluded.
- 6.9 In 2017 the accounting and external reporting section of SAICA's competency framework was subject to a detailed review in response to comments raised over the years relating to "syllabus overload". The outcome being that a document setting out principles of examination which will inform assessment in the IAC has been

developed and which must be read in conjunction with the competency framework.

- 6.10 There will therefore be no further “examinable pronouncements” documents issued on an annual basis except to clarify which version of a standard will be assessed in the following IAC where a new standard has been released. The examinable pronouncements is replaced by the “Principles of Examination – Financial Reporting document for the IAC 2026” which will be updated from time to time.

## **7. APPLICATIONS AND ENTRY FEES**

- 7.1. The opening and closing dates by when applications must be submitted (via the on-line registration form) for entry to the IAC shall be published on the SAICA website at least three months prior to the date on which the first professional paper of the IAC is written.
- 7.2. Applications for the IAC must be submitted on the official on-line registration form available on the SAICA website on or before the closing date as set out on the SAICA website.
- 7.3. SAICA shall acknowledge receipt of all applications submitted via the on-line registration form via email. However, such confirmation of registration will not confirm eligibility for entry into the IAC.
- 7.4. Entry fees shall be published annually on the SAICA website once approved.
- 7.5. Payment of the prescribed entry fees is subject to the following:
- 7.5.1. A candidate who has successfully completed their PGDA must submit payment of the prescribed entry fees together with the official on-line registration form on or before the relevant closing date.
- 7.5.2. Any person who is awaiting the result of a supplementary, special or additional examination written or to be written by them in order to complete the requirements of a particular academic provider for a PGDA, must submit an application for the IAC on or before the relevant closing date.
- 7.5.2.1. If the candidate becomes eligible for the IAC (i.e. passes a supplementary, special or additional examination), SAICA will confirm the candidate’s eligibility for the IAC. The candidate shall then be required to pay the prescribed entry fee.
- 7.5.2.2. If the candidate is unsuccessful at the PGDA or equivalent supplementary, special or additional examination, the candidate’s application will be withdrawn (entry fees shall be refunded if these have been paid to SAICA). Please refer to the “Examination/Assessment fee and refund Policy”.
- 7.5.3. The IAC results of candidates who have not paid the prescribed entry fees by the time the results are released shall be withheld until such time as payment is received. Such candidates shall also not be allowed to register for any further QEs until such time as the outstanding payment is received.
- 7.6. SAICA shall allow a candidate to submit a late application (after registration closing date) for entry to the IAC, subject to the payment of increased fees (original fee plus a penalty), up to 14 days before the date of the IAC. After such time, no candidate shall be allowed to submit a late application. No consideration or special requests shall be allowed against the outlined registration timelines. Candidates are encouraged to register (without paying) for the IAC exam, while awaiting confirmation of successful completion and achievement of the PGDA. Payment must then be made once confirmation of the PGDA has been received
- 7.7. During the 14 (fourteen) days immediately prior to the Assessment Day, a candidate shall only be allowed to submit a late application if SAICA is satisfied that exceptional circumstances prevented that candidate from

submitting their application any earlier. The candidate concerned must make a written representation to SAICA to explain the circumstances of the case, and SAICA shall consider such representation and make whatever decision it deems fit in its sole and absolute discretion.

- 7.8. SAICA shall issue an examination admission letter to candidates who are eligible for the IAC in writing by e-mail only once the SAICA secretariat has confirmed that all eligibility requirements have been met (refer to eligibility requirements as set out above).
- 7.9. If a person who has entered for an examination withdraws or absents himself from the whole or any portion of the examination, a refund shall not be given unless such candidate withdraws or is absent for medical or other exceptional circumstances beyond his control and he requests a refund within 14 days of the date of the examination and provides SAICA with valid evidence substantiating the reason for his absence.
- 7.10. Refunds may be subject to an administrative charge. Please refer to the "Examination/Assessment fee and refund policy".

## **8. ALTERNATIVE EXAMINATION ARRANGEMENTS**

- 8.1. The policy and procedures governing all applications for special concessions shall be published on the SAICA website.

## **9. ACCESS TO INFORMATION ON THE DAY (PERMITTED TEXTS)**

The following is applicable to the IAC

- 9.1. No access to the internet shall be permitted during the examination (either by means of computers, cell phones, smart phones, tablets or any other similar technology).
- 9.2. Candidates shall only be allowed to bring the following texts into the examination venue:
  - 9.2.1. Volume 1: International Financial Reporting Standards:
    - Part A (which may be in 1 or 2 parts)
    - Part B (which may be in 1 or 2 parts)
    - Part C (which may be in 1 or 2 parts)
    - Any supplements published from time to time

- 9.2.2. Volume 2: Which contains the International Standards on Auditing; SAICA and IRBA pronouncements, applicable local legislation as well as the King Code.
- 9.2.3. Volume 3: The SAICA Tax Legislation Handbook
- 9.2.4. Any loose copies of standards or other notifications published by SAICA can be brought into the exam venue, this will be posted on the SAICA website from time to time.
- 9.3. Only ONE version of each of the above text may be brought into the examination venue, although the books may be either a version published in the year the IAC is written, or a version published in one of the previous years.
- 9.4. Any additional references (updates) which the CAPD Committee deems appropriate shall be supplied to the candidates on the day of the examination.
- 9.5. Candidates are only allowed to highlight, underline, side-line and flag in the permitted texts. Writing on flags is permitted for reference and cross-referencing purposes only, that is, writing may only refer to the name or number of the relevant discipline standard, statement or section in the legislation.
- 9.6. Candidates may not have in their possession any loose papers whether affixed to the permitted texts or not.
- 9.7. Only properly bound standard publishers' editions are permissible. Photocopies, printed copies of electronic versions, loose sections or isolated pages of texts are prohibited, with exception of permitted text as stipulated in 9.2.4.
- 9.8. Any contravention of regulation 9 is considered to be misconduct and shall be dealt with in terms of regulation 14.

## **10. CALCULATORS**

- 10.1. Candidates shall only use silent, electronic, battery-driven pocket calculators subject to the following conditions:
  - 10.1.1. Calculators shall be cordless and may not have print-out facilities; and
  - 10.1.2. Calculators that have a full set of alpha characters/keys are prohibited (i.e. NO programmable calculators are allowed).
- 10.2. Any financial calculator, subject to the conditions set in regulation 10.1.1 and 10.1.2, shall be allowed.
- 10.3. The calculator function on electronic media, including but not limited to, cell phones, smart watches, smart phones, tablets or any other similar electronic device may not be used.
- 10.4. Candidates may not share a calculator with another candidate in the examination room.

## **11. EXAMINATION VENUES**

- 11.1. SAICA shall only offer examination venues inside the Republic of South Africa and in London in the UK.
- 11.2. Candidates may choose the examination venue at which they wish to write the IAC, subject to availability. However, the IAC shall not be held at any venue at which the number of candidates who wish to write the IAC is insufficient to justify holding an examination at that venue. In such a case, candidates must select another venue where the IAC is held for that sitting.
- 11.3. A candidate may submit a request to change the originally selected examination venue. Such requests will be considered only if received no later than four (4) weeks prior to the scheduled assessment date or the cut-off

posted on the SAICA Website. Requests submitted after this deadline shall not be considered under any circumstances.

- 11.4. SAICA shall notify every eligible candidate in an examination admission letter which will be sent to candidates via email of the time and place at which he shall be required to write the IAC. Candidates must present a printed copy of this notification (examination admission letter), which contains their unique examination number, at the examination venue at the time of the IAC.
- 11.5. All arrangements regarding travelling, meals or accommodation which may be necessary in order to write the IAC at such time and place, shall be made by the candidate at their own expense.
- 11.6. SAICA shall appoint invigilators at each examination venue and ensure that an adequate supply of the examination papers, answer books and other required documentation are available at such venues.

## **12. EXAMINATION ROOM REGULATIONS**

- 12.1. Candidates must arrive at the examination venue as advised by SAICA and be seated by no later than 8.45 am.
- 12.2. Examination room regulations will be read out ten to fifteen minutes before the start of each professional paper.
- 12.3. Candidates who arrive between the time the examination room regulations are read out and 60 minutes from the commencement of the writing time for each professional paper shall be allowed to enter the examination room but shall not be granted additional time for that paper.
- 12.4. Candidates who arrive more than 60 minutes after the commencement of the writing time shall not be allowed to write this paper and therefore forfeit an opportunity.
- 12.5. Candidates shall not be allowed to leave the examination room (i.e. hand in their examination answer books and go home) in the first 60 minutes and the last 30 minutes of each examination session.
- 12.6. Candidates shall at all times (both before and during the exam) follow the instructions of the invigilator. Failure to do so is considered to be misconduct.
- 12.7. Candidates may only use the official answer books provided at the examination venue. Material submitted on other paper shall not be marked.
- 12.8. Candidates should preferably write the examination in black or dark blue ink to enhance legibility.
- 12.9. Candidates must stop writing immediately when instructed to do so by the invigilator.
- 12.10. Candidates must hand in all answer books and any loose papers or other stationery provided (other than the question paper), regardless of whether every question has been attempted. Any such answer book removed from the examination room shall not be marked.
- 12.11. Candidates may bring food and drink into the examination room, provided it is of a nature that, in the invigilators' opinion, will not cause a disturbance.
- 12.12. Devices capable of transmitting, storing or receiving information shall, during the entire duration of the examination, not be available to candidates and must be switched off. Any such device brought into the examination venue must be put into the candidates bag and be stored at the front or side of the examination room. This includes, but is not limited to, tablets, smart watches, smart pens, wristbands or any similar wearable devices. Any item suspected to be a smart device is subject to inspection and confiscation by the invigilator.

Cell phones and smart phones must be placed on the floor under the candidate's desk (where it is visible) for use as set out in section xx below.

- 12.13. There is no prescribed dress code for assessments, however, candidates may not wear any clothing that obstructs identification of their National ID card/Passport or conceals items such as headphones. Other than religious headwear, the wearing of hats, caps, or the hoods of hooded garments is not permitted during the examination. Invigilators are authorised to request the removal of any headwear not worn for religious purposes.
- 12.14. Candidates can only answer the IAC in English.
- 12.15. Any contravention of regulation 12 is considered to be misconduct and shall be dealt with in terms of regulation 14.
- 12.16. Candidates will be required to sign an indemnity form.
- 12.17. Candidates who are asked to address any matters raised by invigilators during the examination will not be granted any additional time.

### **13. IDENTIFICATION**

- 13.1. SAICA will be using an electronic tool (cell phone application) to record candidates' attendance at each venue.
  - 13.1.1 All candidates shall be required to access the application prior to the commencement of the assessment session to register their attendance by scanning the designated registration QR code at the registration tables.
  - 13.1.2 Upon successful registration, candidates shall immediately switch off their mobile devices. The use of mobile devices during the assessment is strictly prohibited unless explicitly authorised by the Chief Invigilator.
  - 13.1.3 At the conclusion of the assessment, candidates shall be permitted to switch on their mobile devices solely for the purpose of scanning the exit QR code and uploading their written assessment scripts via the cell phone application.
  - 13.1.4 Any failure to comply with the above regulations, including unauthorised use of mobile devices, tampering with the application, or failure to register attendance, shall constitute assessment misconduct and may result in disciplinary action in accordance with SAICA's examination policies.
- 13.2. Each candidate shall be required to show a form of identification and their SAICA examination admission letter, which contains their examination number, at the examination venue. A South African identity document or a South African driver's licence is acceptable as identification for South African nationals. A valid passport is only acceptable for non-South African nationals.
- 13.3. At each examination session each candidate shall sign the attendance register provided at the particular examination venue.
- 13.4. Any case where a person presents himself for a professional paper but is not the candidate whose application for that particular examination was accepted by SAICA, is considered to be misconduct with regard to both the person who presented himself and the candidate whose application for the examination was accepted by SAICA, and shall be dealt with in accordance with the provisions of regulation 14.
- 13.5. SAICA allocates a unique examination number to every candidate for every examination to be written, and each candidate shall be advised via an examination admission letter sent by e-mail of their examination number before

the date set for the examination. This number must be used exclusively by that candidate for purposes of the examination.

- 13.6. Each candidate will be provided with labels with their unique examination number to be placed on the front of each answer book. Refer to invigilator instructions on the day of the examination to understand the process in this regard. In absence of the labels, examination number must be written on the front of each answer. Candidates must write their exam number on the front of all additional writing paper supplied.

#### **14. MISCONDUCT**

- 14.1. Any activity that is irregular or dishonest or likely to give an unfair advantage to any candidate shall be considered to be misconduct. Examples of this include, but are not limited, to the following:
- 14.1.1. If a candidate leaves or marks any answer book or other document in any way whatsoever by means of which they may be identified (candidates must use the unique examination number allocated to them for purposes of identification as set out in regulation 13);
  - 14.1.2. If a candidate communicates with or receives assistance from another candidate or other person, or copies from the answer book of any other candidate during the writing of a paper;
  - 14.1.3. If a candidate has in their possession in the examination room any unauthorised text or other document, as set out in regulation 9;
  - 14.1.4. If a person who presents himself for a paper is not the candidate whose application for that particular paper was accepted by SAICA, as set out in regulation 13; or
  - 14.1.5. If a candidate fails to observe or carry out any instructions that may from time to time be issued by SAICA or the CAPD Committee or by an invigilator in connection with any examination.
- 14.2. The chief invigilator at the examination venue shall report to SAICA all cases of suspected misconduct in connection with the examination.
- 14.3. SAICA reserves the right to contact a candidate's training office with regard to cases where misconduct is suspected or is determined to have taken place.
- 14.4. Any case of alleged misconduct shall be referred by SAICA and/or the CAPD Committee to the CEO (or their delegate) and such misconduct shall be treated as a complaint or formal complaint (as the case may be) to be dealt with by the Professional Conduct Committee and/or the Disciplinary Committee (as the case may be) in accordance with the provisions of SAICA's By-laws.
- 14.5. The Professional Conduct Committee and/or the Disciplinary Committee (as the case may be) shall have all the powers set out in the By-laws to penalise any candidate found guilty of misconduct. Further, where required to do so based on the findings of the relevant committee, SAICA, through its CAPD Committee, may disqualify any such candidate from the QE, or any part thereof, for such period as SAICA may deem appropriate.
- 14.6. SAICA reserves the right to suspend marking or to withhold publication of the results of any paper of candidates suspected of having been involved in any misconduct in connection with a paper, pending the findings of the Professional Conduct Committee and/or the Disciplinary Committee (as the case may be) into the alleged misconduct.

## **15. MARKING AND ADJUDICATION OF CANDIDATES' ANSWERS**

- 15.1 SAICA shall appoint persons who have the relevant qualifications and who are suitably experienced to mark candidates' answers.
- 15.2 All answer books shall be marked independently using an electronic marking tool by at least two markers in order to ensure the objectivity of the marking process.
- 15.3 After all answer books have been marked, the CAPD Committee shall adjudicate the relevant part of the QE. In doing this they will determine which candidates are to be awarded a pass with honours (75% and higher) and which a pass, and which candidates did not pass.
- 15.4 The CAPD Committee's adjudication shall be final and under no circumstances shall the adjudication be re-opened, or any answer be re-marked.

## **16. RESULTS**

- 16.1. SAICA shall issue official IAC examination results (pass / fail / withheld) to each candidate via the SAICA Member Portal on the official results date and time. Each candidate shall be responsible for accessing their results by logging into their individual profile on the Member Portal. Thereafter, SAICA shall transmit the official examination results letter to each candidate via email.
- 16.2. Only candidates who are unsuccessful shall be informed of the actual number of marks awarded to them for each question as well as the mark obtained for the examination overall.
- 16.3. Original answer books and other submitted documents shall remain the property of SAICA and shall not be returned to candidates. SAICA retains the right to use the answer books and other submitted documents for training and research purposes.
- 16.4. A copy of the official examiners' comments on the examination and the official suggested solutions shall be published on the SAICA website.
- 16.5. Candidates who are unsuccessful in the examination will be provided with a copy of their copy of the answer books and mark plans (by SAICA). This is to enable them to use these to reflect for learning purposes.
- 16.6. All candidate answer books shall be retained for a period of 150 days after the date of the official publication of results, after which time all such answer books will be destroyed, subject to provision in regulation 16.3.
- 16.7. SAICA shall under no circumstances entertain requests for remarks.

## **17. PROTECTION OF PERSONAL INFORMATION**

- 17.1 SAICA collects and processes certain types of personal information about candidates for the purposes of:
  - 17.1.1 assessing the eligibility of a candidate to sit for the IAC in accordance with regulation 5;
  - 17.1.2 processing applications and entry fees in accordance with regulation 7;
  - 17.1.3 allocating unique examination numbers to candidates and verifying the identity of candidates in accordance with regulation 13;
  - 17.1.4 reporting and referring alleged misconduct in accordance with regulation 14;
  - 17.1.5 marking and adjudicating candidates' answers in accordance with regulation 15; and
  - 17.1.6 notifying candidates of their results in accordance with regulation 16.

- 17.2 SAICA may occasionally be required by law to collect and process certain types of personal information in order to comply with the requirements of government departments and agencies.
- 17.3 In terms of the *POPIA and GDPR* all organisations that handle personal information must comply with a number of provisions regarding the manner in which they process personal information, whichever is applicable under the circumstances.
- 17.4 SAICA recognises and is committed to manage and protect the fundamental rights of its members and stakeholders, and more specifically the right to privacy which includes the right to the protection against the unlawful processing of personal information. SAICA endorses these provisions, and accordingly will manage and process your personal information in accordance thereto, which specifically provides for the lawful, fair, and transparent processing of the personal information for specified, explicit and legitimate purposes.
- 17.5 SAICA is required to provide the candidates with a Data Protection Notice, which outlines SAICA's processes in terms of the collection, use and disclosure of your personal information, to ensure fair and transparent processing. Our Data Protection Notice can be found on the [SAICA website](#), together with our General Data Protection and Retention Policy, Privacy Policy and all other relevant Forms.
- 17.6 Candidates may contact SAICA at [informationofficer@saica.co.za](mailto:informationofficer@saica.co.za) regarding any personal information protection issues, questions, or complaints and for requests for access to personal information.

## **18. GENERAL**

- 18.1 SAICA shall have the power to determine any matters not specifically referred to in these regulations.

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