

TEST OF PROFESSIONAL COMPETENCE (ToPC) TOWARDS ACHIEVEMENT OF THE AT(SA) MEMBERSHIP DESIGNATION

1. Objectives of the ToPC

The ToPC measures the competencies that are required of a prospective AT(SA).

2. Eligibility requirements for the ToPC

- 2.1. AT(SA) Certificate: Accounting (NQF Level 5) or equivalent PLUS successful completion of a 12 months' learnership; OR
- 2.2. AT(SA) Certificate: Accounting (NQF Level 5) or equivalent PLUS 24 months' relevant work experience; OR
- 2.3. AT(SA) FET Certificate in Accounting (NQF Level 4) or equivalent PLUS 60 months' relevant work experience.

3. Format of the ToPC

The ToPC is a three-hour, computer-based assessment. Candidates will be provided with laptops at the examination venues.

4. Number of papers

The ToPC consist of two practice assessments, and one live assessment. Candidates are required to complete the two practice assessments, which can be completed remotely before attempting the live assessment which must be taken in a controlled assessment environment.

5. Number of attempts

Candidates are permitted three attempts at the live assessment. If the candidate is not successful after the three assessments, re-assessment will only be allowed after a period of 12 months, upon which time the candidate must provide evidence that additional learning, specific to the competencies required of an Accounting Technician, has taken place.

6. Structure of the ToPC

The ToPC consists of a combination of questions such as Multiple-Choice, True or False, Matching, Fill in the Blanks. Candidates will also be required to do calculations in order to answer more complex questions.

7. Number of sittings

The ToPC is offered 2 times per annum, in June and November, at a date, time and venue determined by SAICA.

8. Registration for the ToPC

The closing date for the ToPC will be two months in advance of the date of the ToPC. Late registrations will be accepted up to a month before the assessment, but a late registration fee will be levied.

Registration is done manually via a registration form, which can be obtained from Sammy Fenyane at sammyf@saica.co.za.

9. Calculator and open book policy

9.1. Calculators

Candidates may only use silent, electronic, battery-driven pocket calculators subject to the following conditions:

- a) Calculators must be cordless and may not have print-out facilities; and
- b) Calculators that have a full set of alpha characters/keys are prohibited (i.e. NO programmable calculators are allowed).
- c) 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.
- d) Candidates may not share a calculator with another candidate in the examination room.

9.2. Permitted texts

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).

Candidates may not bring any texts into the examination venue, including any loose papers.

10. Competencies assessed in the ToPC:

- a) Compilation of financial statements;
- b) Assisting in the preparation of budgets;
- c) Collating information required for, and assisting in the preparation of management accounts;
- d) Understanding of the role of an Accounting Technician within an organisation;
- e) Demonstrating ethical behaviour within the accounting profession;
- f) Acquisition of the technical skills required to manage and present data using spreadsheets;
- g) Calculating VAT and completing a VAT return;
- h) Calculating personal and/or business tax; and
- i) Evaluating existing accounting systems and providing recommendations for improvement.

11. ToPC Language policy

The ToPC is only available in English, and all responses must be provided in English.

12. Marking of the ToPC

The ToPC is marked electronically, and the results are available immediately, but are subject to a five working day verification process.

13. Requirements for passing the ToPC

Candidates are required to achieve 50% for the ToPC in order to pass the assessment.

14. Candidates who pass the ToPC will be invited to take up SAICA membership and be awarded the Designation Member Accounting Technician South Africa {MAT(SA)}