

## QUALIFYING AS A CA(SA) IF YOU ARE A MEMBER OF ANOTHER PROFESSIONAL ACCOUNTANCY BODY

If you are a qualified member of another professional accountancy body, you may be eligible to register with The South African Institute of Chartered Accountants (SAICA) as a Chartered Accountant(SA) (CA(SA)). We offer various routes to membership, including through:

### A. Reciprocal Membership Agreements (RMA):

- 1) Chartered Accountants Australia and New Zealand (CAANZ)
- 2) Chartered Accountants Ireland (CAI)
- 3) CPA Canada (CPAC)
- 4) Hong Kong Institute of Certified Public Accountants (HKICPA)
- 5) Institute of Chartered Accountants of England and Wales (ICAEW)
- 6) Institute of Chartered Accountants of Scotland (ICAS)

### B. Mutual Recognition Agreements (MRA):

- 1) [Eswatini Institute of Accountants \(EIA\)](#)
- 2) [Institute of Chartered Accountants of Namibia \(ICAN\)](#)
- 3) [Institute of Chartered Accountants of Zimbabwe \(ICAZ\)](#)
- 4) [Lesotho Institute of Accountants \(LIA\)](#)

### C. Pathway to Membership Agreements:

- 1) American Institute of Certified Public Accountants (AICPA)
- 2) Chartered Institute of Management Accountants (CIMA)
- 3) Institute of Certified Public Accountants of Kenya (ICPAK)
- 4) Institute of Chartered Accountants of England and Wales (ICAEW) through their Pathways Route
- 5) Institute of Chartered Accountants of India (ICAI)

### D. Other professional bodies

Any other professional bodies

For general enquiries about the information in this document: Adri Kleinhans [adrik@saica.co.za](mailto:adrik@saica.co.za)

## DEFINITIONS

**Home body** means the body through which the designation of the applicant to SAICA was first obtained by meeting all of the body's education, training (formalised practical experience) and examination requirements.

**Normal pathway** means -

- One which is completed through the education and training route of the professional body; or
- One which is completed under approved credit or other scheme arrangements that does not include exemption from the final qualifying examination of the certification.

**Member in good standing** means that

- the name of the Member is on the register of Members and that he or she has not been suspended from membership;
- the Member has complied with the CPD requirements;
- there are no proceedings to remove the name of the Member from the Register or to suspend him or her from membership; and
- the Member is up to date with all amounts owed by him or her to the Institute;

**Relevant post-qualifying experience** means experience that involves the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. The experience may be from employment in public practice, private industry, non-profit, or government.

## B. MUTUAL RECOGNITION AGREEMENTS

1. The Mutual Recognition Agreements (RMAs) apply to members of bodies who substantially complete the elements of the SAICA CA(SA) qualification pathway (education; examinations and training/practical experience).
2. As a member in good standing of one of the bodies listed below, you can join SAICA without completing any further education, training or examination requirements:

Full name	Short name	Designation	Comments
1) Eswatini Institute of Accountants	EIA	Chartered Accountant	See paragraph 2.5 for details on the qualifying process
2) Institute of Chartered Accountants of Namibia	ICAN	Chartered Accountant	See paragraph 2.6 for details on the qualifying process
3) Institute of Chartered Accountants of Zimbabwe	ICAZ	Chartered Accountant	See paragraph 2.7 for details on the qualifying process
4) Lesotho Institute of Accountants	LIA	Chartered Accountant	See paragraph 2.8 for details on the qualifying process

### 3. Eligibility requirements

To register with SAICA as a CA(SA) you need to:

- a) Have obtained the full membership status of one of the above home bodies by complying with its education, training and examinations requirements; and
- b) Provide a Letter of Good Standing from one of the above home bodies in support of your application. The Letter of Good Standing must be dated not more than three months prior to the date of application and must confirm that:
  - (i) You obtained the full membership status by completing the normal training and education route (details to be provided); and
  - (ii) You are a member in good standing; and
  - (iii) You are up to date with your home body's CPD requirements.

### 4. Remaining a member

To remain registered with SAICA as a CA(SA) after initial admission, you need to:

- a) Maintain membership of your home body;
- b) Comply with SAICA's or your home bodies CPD obligations; and
- c) Comply with SAICA's Code of Professional conduct.

### 5. How to apply for registration with SAICA as a CA(SA)

Access the information [here](#) and [here](#).

## 6. Audit rights

Registration with SAICA as a CA(SA) does not automatically grant you audit rights in South Africa. If you wish to engage in public practice as a Registered Auditor (RA), you need to contact the Independent Regulatory Board for Auditors at [www.irba.co.za](http://www.irba.co.za).

### SAICA QUALIFICATION PROCESSES FOR EIA MEMBERS

	EIA
<b>Undergraduate</b>	An SAICA accredited programme which is formally adopted by EIA
<b>Postgraduate (CTA)</b>	An SAICA accredited programme which is formally adopted by EIA
<b>Training Contract</b>	A Training contract entered into with and discharged by SAICA on behalf of the SIA in accordance with the SAICA training regulations
<b>ITC</b>	Eligibility to enter the exam: SAICA accredited CTA
<b>Professional Programme</b>	SAICA accredited Professional Programme which is formally adopted by EIA
<b>APC</b>	Eligibility to enter the exam: <ul style="list-style-type: none"><li>• Passed the SAICA ITC</li><li>• Completed at least 20 months of a SAICA training contract</li><li>• Completed the SAICA accredited professional programme.</li></ul>

**If a candidate has successfully completed the SAICA ITC and APC examinations but did not complete a SAICA training contract, they can apply for exemption from the requirement to complete a SAICA training contract.**

This exemption is granted through an assessment process referred to as the Training Equivalence Assessment (TEA).

#### The Purpose of the TEA

The purpose of the assessment is to enable Candidates to demonstrate that, as a result of learning through work experience, they have mastered the competencies and pervasive qualities that are substantially equivalent to those prescribed for the SAICA Training Programme.

Candidates are required to demonstrate that they have a sound technical knowledge of the competencies.

They are also required to demonstrate that they are able -

- to apply the technical knowledge in an analytical and practical manner;
- to extract from various subjects, the knowledge required to solve multidisciplinary problems;
- in multi-problem situations, to identify and define the problems and prioritise them in the order in which they need to be addressed;
- to evaluate and decide between alternatives, propose practical solutions and understand the role of judgement in this process; and
- to integrate diverse areas of knowledge and skills.

#### Eligibility

To check if you are eligible to submit a TEA, please click **here** to download a Personal Details Form.

#### TEA Submissions

TEA Submissions are accepted by SAICA from 1 March to 15 March and 1 August to 15 August each year. The results will be made available on the last working day in July and December each year.

Once SAICA has determined that you are eligible to apply for exemption from training, the following Templates for the TEA will be provided to Candidates:

TEMPLATE A: Employment History

TEMPLATE B: Professional Competence Statement (PCS)

TEMPLATE C: An affidavit certifying that the entire submission is the applicant's own work;

TEMPLATE D: A sponsor declaration, and

TEMPLATE E: Declarations from corroborators which cover the whole period of the applicant's employment history.

## SAICA AND ICAN QUALIFICATION PROCESSES

	<b>SAICA</b>	<b>ICAN</b>
<b>Undergraduate</b>	A SAICA accredited academic programme	An ICAN accredited academic programme (includes SAICA accredited programmes which are formally adopted by ICAN and will also include UNAM once ICAN accreditation has been completed)
<b>Postgraduate (CTA)</b>	A SAICA accredited academic programme	An ICAN accredited academic programme (includes SAICA accredited programmes which are formally adopted by ICAN)
<b>Training Contract</b>	A training contract registered with and discharged by SAICA	A training contract registered with and discharged by the Public Accountants' and Auditors' Board of Namibia (PAAB) in accordance with the SAICA training regulations and verified as such by ICAN.
<b>ITC</b>	Eligibility to enter the exam: SAICA accredited CTA. Note: Only candidates who have or intend to enter into a SAICA training contract may register for the SAICA ITC	Eligibility to enter the exam: ICAN accredited CTA. Note: Only candidates who have or intend to enter into a PAAB Namibia training contract may register for the ICAN ITC
<b>Professional Programme</b>	SAICA accredited Professional Programme	ICAN accredited Professional Programme (includes SAICA accredited programmes which are formally adopted by ICAN)
<b>APC</b>	<p>Eligibility to enter the exam:</p> <ul style="list-style-type: none"> <li>• Passed either the SAICA or the ICAN ITC</li> <li>• Completed at least 20 months of a SAICA training contract</li> <li>• Completed the SAICA or ICAN accredited professional programme</li> </ul> <p>Note: Trainees who start their training contract in Namibia and wish to complete their training in South Africa, must cancel their training contracts in Namibia and enter into a SAICA training contract and apply for RPL for the time served under the ICAN training contract.</p>	<p>Eligibility to enter the exam:</p> <ul style="list-style-type: none"> <li>• Passed either the SAICA or the ICAN ITC</li> <li>• Completed at least 20 months of an PAAB Namibia training contract</li> <li>• Completed the SAICA or ICAN accredited professional programme</li> </ul> <p>Note: Trainees who start their training contract in South Africa and wish to complete their training in Namibia must cancel their training contract in South Africa and, enter into a PAAB Namibia training contract and apply for RPL for the time served under the SAICA training contract.</p>

## SAICA AND ICAZ QUALIFICATION PROCESSES

	SAICA	ICAZ
<b>Undergraduate</b>	A SAICA accredited academic programme	An ICAZ accredited programme (includes SAICA accredited programmes which are formally adopted by ICAZ)
<b>Postgraduate (CTA)</b>	A SAICA accredited academic programme	An ICAZ accredited programme (includes SAICA accredited programmes which are formally adopted by ICAZ)
<b>Training Contract</b>	A training contract registered with and discharged by SAICA	A training contract registered with and discharged by ICAZ in accordance with the SAICA training regulations and verified as such by ICAZ.
<b>ITC</b>	<p>Eligibility to enter the exam: SAICA accredited CTA. Note: Only candidates who have or intend to enter into a SAICA training contract may register for the SAICA ITC</p> <p><u>*** No venues in Zimbabwe will be available in the SAICA ITC registration process. ICAZ students wishing to write the ITC in South Africa must request this through ICAZ.</u></p>	<p>Eligibility to enter the exam: ICAZ accredited CTA.</p> <p>Recognised equivalents of the Zimbabwe Certificate in Theory of Accounting are post-graduate accountancy diplomas of approved South African universities plus the Zimbabwe Certificate in Taxation</p> <p>Note: Only candidates who have or intend to enter into an ICAZ training contract may register for the ICAZ ITC</p> <p><u>*** No venues in South Africa will be available in the ICAZ ITC registration process, SAICA students wishing to write the ITC in Zimbabwe must request this through SAICA.</u></p>
<b>Professional Programme</b>	SAICA accredited Professional Programme	ICAZ accredited Professional Programme (includes SAICA accredited programmes which are formally adopted by ICAZ)
<b>APC</b>	<p>Eligibility to enter the exam:</p> <ul style="list-style-type: none"> <li>• Passed either the SAICA or the ICAZ ITC</li> <li>• Completed at least 20 months of a SAICA training contract OR completed an ICAZ training contract before 1 January 2018</li> <li>• Completed the SAICA or ICAZ accredited professional programme</li> </ul> <p>Note: Trainees who start their training contract in Zimbabwe and wish to complete their training in South Africa, must cancel their training contracts in Zimbabwe and enter into a SAICA training contract and apply for RPL for the time served under the ICAZ training contract.</p>	<p>Eligibility to enter the exam:</p> <ul style="list-style-type: none"> <li>• Completed a post-graduate Diploma in Accounting Sciences from an approved South African university plus the Zimbabwe Certificate in Taxation</li> <li>• Passed either the SAICA or the ICAZ ITC</li> <li>• Completed at least 20 months of an ICAZ training contract</li> <li>• Completed the SAICA or ICAZ accredited professional programme</li> </ul> <p>Note: Trainees who start their training contract in South Africa and wish to complete their training in Zimbabwe must cancel their training contract in South Africa and, enter into an ICAZ training contract and apply for RPL for the time served under the SAICA training contract.</p>

## SAICA AND LIA QUALIFICATION PROCESSES

	LIA
<b>Undergraduate</b>	An SAICA accredited programme which is formally adopted by LIA
<b>Postgraduate (CTA)</b>	An SAICA accredited programme which is formally adopted by LIA
<b>Training Contract</b>	A Training contract entered into with and discharged by SAICA on behalf of the LIA in accordance with the SAICA training regulations
<b>ITC</b>	Eligibility to enter the exam: SAICA accredited CTA
<b>Professional Programme</b>	SAICA accredited Professional Programme which is formally adopted by LIA
<b>APC</b>	Eligibility to enter the exam: <ul style="list-style-type: none"> <li>• Passed the SAICA ITC</li> <li>• Completed at least 20 months of a SAICA training contract</li> <li>• Completed the SAICA accredited professional programme.</li> </ul>

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