



Training Contract Exemption Assessment (TCEA)

Guideline 2 - How proficiency is assessed

Updated November 2025

1 INTRODUCTION

Proficiency is the measure of ability, skill and experience in doing something. This document explains how proficiency will be measured for the purposes of the TCEA.

An important distinction to note up front is that *Professional Values and Attitudes* (PVAs) are **behaviours** while *Acumens* are **skills/abilities**. Therefore, these two types of learning outcomes are assessed differently.

2 THE CONTEXT

It is also important to note that all learning outcomes are displayed within a context or while completing a task. The context is an integral part of how proficiency is assessed. In principle the context is whatever the applicant was engaged in / busy with / working on at the time the learning outcome was displayed. While the context will likely be **technical** in nature (i.e., while completing tasks in line with the applicant's role), 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.). At times the context may also be **personal** in nature (for example, when demonstrating *personal* citizenship by helping with an outreach project in the local community or tutoring/mentoring in the evenings or on weekends). To describe the context, applicants should answer the following question: "What was the activity I was working on / engaged with at the time I displayed the learning outcome?" For the PVA learning outcomes the context will be the situation in which the behaviour was demonstrated. For the Acumens the context will be the task that was being completed when the skill/ability was demonstrated.

The documentation of the context should be **specific**, including details such as **where** this happened and **when** this happened. For example, when referring to preparation of management accounts include detail such as when this was done (month?, year?) and for what entity/ division.

The information provided in Template A – Technical CV ("Template A") reflects the overall context of the applicant's practical experience

In Template B – Demonstration of the PVAA learning outcomes ("Template B") the applicant is required to provide specific information about the Context/Task to facilitate the measurement of the level of proficiency (refer item "B" under the evidence requirements.)

3 EVIDENCE OF HOW THE LEARNING OUTCOME WAS DEMONSTRATED

In Template B Applicants are required to document two pieces of evidence of how they demonstrated each of the learning outcomes within the identified context (PVAs) or while completing the identified task (Acumens).

In documenting evidence please make sure it reflects the following **qualities / characteristics**:

1. The evidence must be **specific**. Evidence should not be vague or stated in general terms. Words such as "I always," "daily," or "in every interaction," should be treated as red flags showing that the evidence and the context are not sufficiently specific. Reflect on the specific context you identified and how you demonstrated and applied the learning outcome in that specific context.
2. The evidence must be sufficiently detailed that is clear **how** the learning outcome was demonstrated. Please provide a *narrative* description of how the learning outcome was demonstrated. Be careful of simply stating *that* the learning outcome was demonstrated, for example, "I built a relationship with

my colleague” is not sufficient – it must be clear what steps were taken, i.e. **how** did you build the relationship.

3. The evidence needs to be **detailed**. This could, for example, include documenting detail about the interactions, actions, steps, matters considered and other people involved.

Applicants should make sure that the evidence addresses how they demonstrated the *whole* learning outcome, especially where the learning outcome has multiple parts. *Please also refer to Guideline 1: The Learning Outcomes, for further guidance regarding each learning outcome.*

4 CORROBORATION OF EVIDENCE

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.”

For the purposes of the TCEA each piece of evidence must be corroborated by the selected corroborator. To **corroborate** something is to support it with evidence or authority – to strengthen it or make it more certain. Corroborators are required to “back up” the applicant’s story (i.e., the evidence they have submitted to show how they displayed the learning outcomes.)

Applicants must ensure that evidence is documented in such a way that the Corroborator is able to corroborate it.

The closer the working relationship between the applicant and their Corroborator and the more open the lines of communication between them, the easier it will be for the Corroborator to corroborate the applicant’s evidence. The Corroborator should read the evidence and ask themselves:

- Is this something that I was aware of?
- Does this sound reasonable based on my knowledge of this applicant?
- Is this something I have observed?
- Is this something the applicant has previously discussed with me?
- Do I have any reason to dispute anything in this evidence?

Should the Corroborator have any doubt about the what the applicant has provided as evidence, they **may** want to examine specific documents or have specific discussions with the application to assist them with their corroboration.

5 MEASURING PROFICIENCY IN PVAs

PVAs – the practice and display of required behaviours			
Dimensions	Levels of proficiency		
	1 – Foundational	2 – Intermediate	3 – Advanced
a) Frequency	Occasionally	Always under specific circumstances	Always under all circumstances
b) Context	In a simple context with straightforward situations	In a simple context with complexity limited to specific situations	In a difficult context with complex situations

Proficiency in the PVAs is measured using two dimensions – *Frequency* and *Context*.

The PVAs are behaviours. If you consider how to measure a behaviour you would want to see that the appropriate behaviour is demonstrated whenever a situation (context) arises where that behaviour is required. This is measured by the **Frequency** dimension. Advanced proficiency requires that the behaviour is demonstrated not only in simple contexts but also in difficult and/or complex situations. The complexity of the context is reflected in the **Context** dimension.

Frequency

For the purposes of the TCEA, frequency is addressed by providing two pieces of evidence of how the learning outcome was demonstrated and is further supported by specific declarations from the corroborator and sponsor.

A point of clarification in applying the matrix: in the frequency dimension, reference is made to being able to demonstrate the behaviour in all circumstances, i.e. that the behaviour is demonstrated no matter the situation that arises. A *circumstance* is a fact or condition connected with, or relevant to, an event or action while a *situation* is the specific set of circumstances in which the behaviour was demonstrated. In reflecting on complexity of the context for a specific piece of evidence, reference is made to a specific *situation* (or scenario) in which the learning outcome is demonstrated. The circumstances reflect the specifics within that situation.

Context

Context is a reference to the **complexity** of the situation in which the behaviour is demonstrated, i.e. for the specific piece of evidence being provided.

In Template B, applicants are required to document the factors that impacted the complexity of the context (refer item “D” under the evidence requirements.)

There are several factors that could impact the complexity of the context. Applicants should consider the following indicators:

1. What was **challenging** about the situation (e.g. consider the level of technical difficulty, the level of emotional intelligence required, uncertainty faced, additional information required before action could be taken etc.)
2. What level of **integrated thinking** was required?
3. How significant and / or pervasive were the implications of decision-making or action taken within that situation? i.e. how wide was the impact of the action taken/ decisions made?
4. What level of responsibility and autonomy did the applicant have in demonstrating the behaviour?
5. How easy was it to determine the appropriate response/ behaviour in the situation?

For the purposes of the TCEA, the context 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).

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 applicant. 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 applicant 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 applicant in that situation. For example, applicants have to deal with anger, tension, pressure, or conflict.
- The applicant 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.
- Applicants 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 applicant 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. These factors have not been listed in any order of significance and would need to be considered **collectively** to determine the level of complexity of the specific context. Also, they may not all be applicable to every situation. Different factors may apply to different situations within different contexts and for different PVAs.

6 MEASURING PROFICIENCY IN THE ACUMENS

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

Proficiency in the Acumens is measured using four dimensions – *Guidance, Task completion, Task understanding* and *Dependency*.

It is important to note that:

The *Guidance* dimension relates directly to the *acumen learning outcome* – i.e. the skill/ ability being demonstrated.

The *other three dimensions* relate to the *context/ task* which was being completed when the acumen was demonstrated. For example, the financial model that was being developed when excel skills were demonstrated or the project that was being completed when delegation skills were demonstrated.

To allow for a wide range of practical experience and contexts within which the skills and abilities are demonstrated, the requirements relating to the intermediate and advanced levels for the task-related dimensions (Task completion, Task understanding and Dependencies) have been combined in Template B (refer items “E”, “F” and “G” under the evidence requirements.)

To achieve Advanced proficiency in a learning outcome the applicant must show they were able to demonstrate the learning outcome with “little or no” Guidance – i.e. Advanced Guidance (refer item “D” under the evidence requirements in Template B) and at least an intermediate level for Task completion (item “E”), Task understanding (item “F”) and Dependencies (item “G”).

Guidance

This dimension reflects the extent to which the applicant needed guidance to be able to demonstrate the **Acumen** before or during task completion. This does **not** relate to whether the applicant needed guidance about how to perform **the task**, but rather to what extent the applicant needed to be shown / told **how** to demonstrate **the Acumen learning outcome** in that context. For example, referring to our earlier scenario, did someone have to show the applicant how to use the advanced excel function or how to delegate?

Advanced guidance reflects that the applicant required **little or no** input into how to demonstrate the acumen (in respect of starting or proceeding to demonstrate the learning outcome). This means that applicants know how to demonstrate the learning outcome and have the confidence to proceed on their own. There is almost no need to check in with a more senior staff member in terms of how they do this or their progress.

It should be noted that professionally qualified individuals do consult with peers. Consultation with peers or more senior staff does not necessarily indicate that an applicant is unable to demonstrate the acumen without guidance. This consultation would often relate to the task more than the learning outcome. If the consultation includes an explanation of how to demonstrate the learning outcome, the applicant needs to be carefully considered whether the Guidance dimension was at an Advanced level.

Task Completion

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

1. Was the applicant 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 something to happen. The ability to initiate a task thus refers to the ability to self-determine what needs to be done. Is the applicant able to determine what they need to do and then go out and do it (Intermediate and Advanced) or were they simply following a pre-determined set of instructions that someone else had set out for them (Foundational)?

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

“**Multiple**” implies more than one, so the evidence would need to refer to these information sources, acumens, technical disciplines, etc.

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

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

Template B focuses on the second element relating to integration. However, applicants should make sure that it is clear from the evidence that they initiated the task themselves.

Intermediate task completion is where the applicant 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.

Advanced task completion is where the task requires extensive integration of knowledge and skills across **all** aspects of the task (and not just some aspects).

It is important to remember that in order to achieve advanced proficiency in an acumen learning outcome, Intermediate task completion is required at a **minimum**. It is not necessary to display advanced task completion to achieve advanced proficiency in an acumen.

Task Understanding

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

This dimension applies to the **context/ task** within which the acumen learning outcome has been demonstrated, not the learning outcome.

The focus of this dimension is on the degree to which applicants understand what to do in performing the task. Measurement of the degree of this understanding is based on the extent to which the applicant 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/ evaluation*.

In documenting information for this dimension in Template B applicants must reflect on what analysis and evaluation was required. Reflection on the ability to provide recommendations should not replace analysis and evaluation. Any recommendations would be based on the analysis/ evaluation.

For **Intermediate** task understanding the applicant performs **some** analysis / evaluation in completing the task. This is different to the foundational level where no analysis/ evaluation is done.

For **Advanced** task understanding applicants complete thorough **analysis/ evaluation**. Where the task requires this, they are able to make recommendations based on that analysis/ evaluation.

Intermediate task understanding is the **minimum** required level of understanding to be able to demonstrate advanced proficiency in an acumen. Applicants must therefore be able to at least do **some** analysis or evaluation.

The lack of opportunity to make recommendations will not prevent an applicant from obtaining an advanced level of proficiency in the learning outcome, however, if an applicant is *required* to make recommendations as part of a task and is not able to, this shows an intermediate level of task understanding.

Dependencies

This dimension refers to the **degree to which** the applicant *operated independently and managed their own work in completing the task*. This requires a consideration of the degree of autonomy granted to, and responsibility assumed by the applicant for the tasks they undertake. To what degree did they take responsibility for the standard of work they produced while completing the task?

Situations that reflect **intermediate** dependencies are those where the applicant 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.

Advanced dependencies are demonstrated when an applicant manages their own work and is responsible for the quality and quantity of the work they do in completing a task.

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 at the appropriate standard.

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

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

7 OTHER CONSIDERATIONS IN MEASURING PROFICIENCY

The TCEA Assessor is responsible for providing an **overall rating of proficiency** for the learning outcomes based on the evidence presented and discussion with the applicant, corroborator(s) and sponsor. The Assessor will consider whether there is sufficient documented evidence to suggest that the applicant is able to **consistently** demonstrate the learning outcome at an Advanced level and whether there is evidence from any other source to the contrary (such as from discussion or observation).

The TCEA Assessors will apply their professional judgement in determining the level of proficiency. The consideration includes whether the applicant is able to continue to demonstrate advanced proficiency no matter the context they encounter so variety in the evidence is helpful. In documenting the two pieces of evidence for each learning outcome, applicants are encouraged to show how they demonstrated the learning outcomes in different ways (i.e. in different contexts and while completing a variety of tasks.)

The TCEA Assessors will carefully consider the wording of the learning outcome to ensure that the evidence addresses the *whole* learning outcome. There are many learning outcomes that include the use of words like “and” or “and/ or” or “including” and the TCEA Assessors need to be sure the evidence adequately covers the learning outcome in full. Please refer to Guideline 1 – The Learning Outcomes for further guidance.