



TRAINING CONTRACT EXEMPTION ASSESSMENT

IMPLEMENTATION PRINCIPLES AND PROCESSES

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PART A – PURPOSE OF THE TRAINING CONTRACT EXEMPTION ASSESSMENT

SAICA recognises that not all aspiring accountants have had the opportunity to follow the traditional qualification route towards AGA(SA) or CA(SA). However, many graduates have gained relevant practical experience in the workplace, developing competencies comparable to those developed within the SAICA training programme and which are required for these designations.

The Training Contract Exemption Assessment (TCEA) provides a mechanism for individuals to have their prior practical experience assessed towards possible exemption from the training contract component of the qualification route to AGA(SA) or CA(SA).

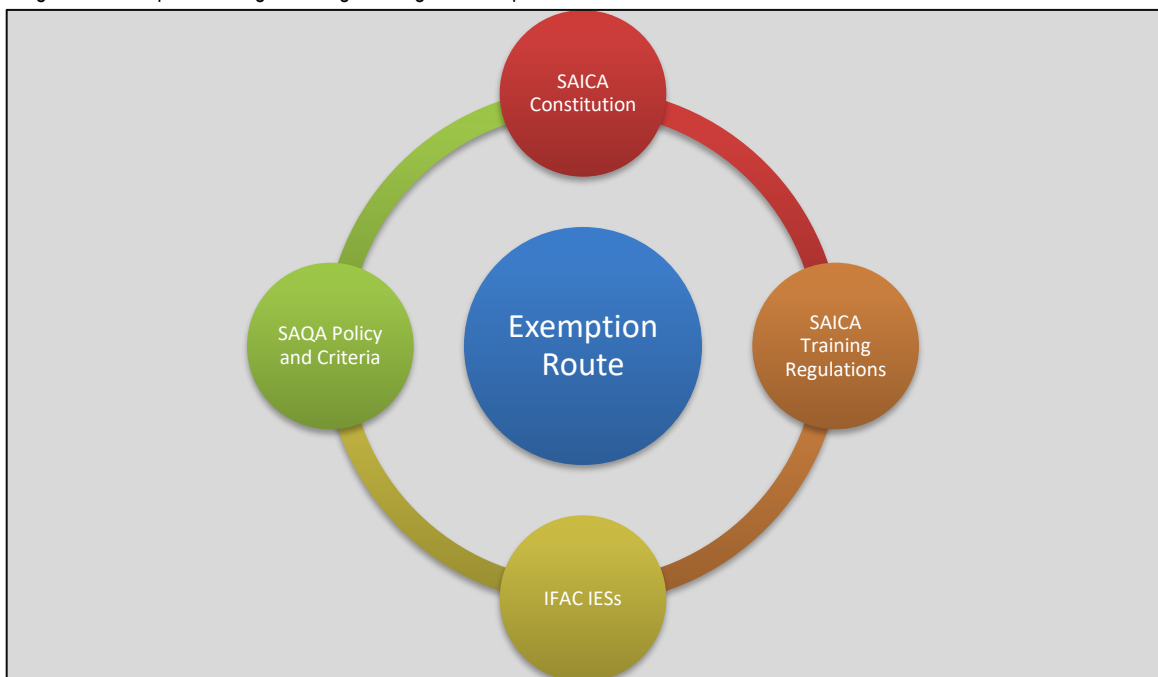
This document sets out the guiding principles and various processes of the TCEA.

PART B – GOVERNING PRINCIPLES AND REGULATIONS

1. OVERVIEW

The SAICA competency framework and training programme have been designed to comply with local and international standards and practices including the SAICA constitution, SAICA Training Regulations, relevant International Education Standards (IESs) of the International Federation of Accountants (IFAC) and South African Qualifications Authority (SAQA) policy and criteria. These are outlined below.

Diagram 1: Principles and regulations governing the exemption route.



2. SAICA CONSTITUTION

SAICA's primary objective, as stated in its constitution is "to act in the public interest and to safeguard the values of the Profession". To achieve this, SAICA enforces compliance with the fundamental principles outlined in the SAICA Code of Professional Conduct, including professional competence and due care. SAICA must establish appropriate mechanisms and tools to ensure that all qualified members and associates possess the necessary abilities, skills,

values, attitudes, and behaviours.

To qualify as an AGA(SA) or CA(SA) individuals would typically complete a SAICA training contract. For individuals not following this traditional route, the TCEA provides an alternative mechanism for assessment of practical work experience.

3. SAICA TRAINING REGULATIONS

- 3.1. Section 25 of the SAICA Training Regulations allows for a process of exemption from being under a training contract where comparable experience has been gained outside of the SAICA training programme. This may include experience partially obtained within the training programme.
- 3.2. The TCEA has been updated to align to SAICA's CA of the Future Competency Framework which forms the foundation of the qualification route for AGA's(SA) and CA's(SA).

4. IFAC IESs

- 4.1. SAICA's qualifying model for point of entry into the accountancy profession [for both the CA(SA) and AGA(SA)] aligns with IFAC requirements for the initial development of accountants at point of entry: *'IFAC member bodies shall require sufficient practical experience to enable aspiring professional accountants to demonstrate that they have gained the (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes necessary for performing a role of a professional accountant'*.
- 4.2. SAICA is a member of IFAC and therefore, the Initial Professional Development for prospective CA's(SA) and AGA's(SA) must comply with the IES's as set out in the Handbook of International Education Standards, as updated from time to time.
- 4.3. The IESs prescribe the practical experience that aspiring professional accountants are required to complete by the end of Initial Professional Development period.

5. SAQA POLICY AND CRITERIA

- 5.1. SAICA is required to comply with the South African Qualifications Authority (SAQA) Policy and Criteria for Recognising a Professional Body and Registering a Professional Designation for the Purposes of the National Qualifications Framework Act, Act 67 of 2008 (As amended, 2023): *"Professional bodies must have policy, to develop, award, monitor and revoke its professional designations in terms of its own rules;" and "on RPL to award designations for members who do not have the required underlying qualifications"*.
- 5.2. Professional bodies are required to include as part of their designation's general requirements a clearly articulated competency framework which defines the competences of the specific designation and associated progression pathways. Professional bodies are required to include as part of their designation's general requirements, assessment(s), experiential learning, Recognition of Prior Learning and/or work experience
- 5.3. Professional bodies are required to offer recognition of prior learning routes as an alternative access route into a programme of learning, professional designation or recognition in the workplace to those who do not meet the specified qualification entry requirements.

PART C – ELIGIBILITY AND PRACTICAL EXPERIENCE

6. ELIGIBILITY

- 6.1. Application for exemption from training under a training contract is available to individuals who are not currently serving under a SAICA training contract
- 6.2. To be eligible to apply for the TCEA, an applicant must, at a minimum:
 - 6.2.1. Have completed an undergraduate degree endorsed by SAICA **OR**, bridging programme endorsed or recognised by SAICA **AND** have completed at least 60 months' relevant work experience; OR
 - 6.2.2. Be a member of a local (South African) Accounting Professional Body that is recognised by SAQA as a professional body that awards professional designations; **AND** hold an independent review license or certificate **AND** have completed an undergraduate degree **AND** have completed at least 60 months' relevant work experience; OR
 - 6.2.3. Be a member of an international (foreign) Accounting Professional Body that is a member of the IFAC and awards professional designations **AND** hold an independent review license or certificate **AND** have completed a foreign academic qualification which is assessed by SAQA as comparable to a South African undergraduate degree (NQF7) **AND** have completed at least 60 months' relevant work experience.
 - 6.2.4. For purposes of reciprocal conversions, be found eligible in terms of the relevant reciprocity agreement (<https://www.saica.org.za/members/member-networks/reciprocity-and-affiliations>)
- 6.3. SAICA's Training Programme Sub-Committee (TPSC) may periodically adjust the eligibility requirements for training contract exemptions.

7. PRACTICAL EXPERIENCE

- 7.1. The SAICA training programme serves as the current model for development of professional competence through practical experience. As such, any experience gained outside the training contract must demonstrate comparability to the SAICA training programme, as this is the required standard for practical experience for those who aspire to be CA's(SA) and AGA's(SA).
- 7.2. Practical experience for the Training Contract Exemption Assessment is required to be Relevant, of Sufficient Range and Depth and Verifiable, as outlined below.

Diagram 2: Principles of practical experience in relation to the TCEA

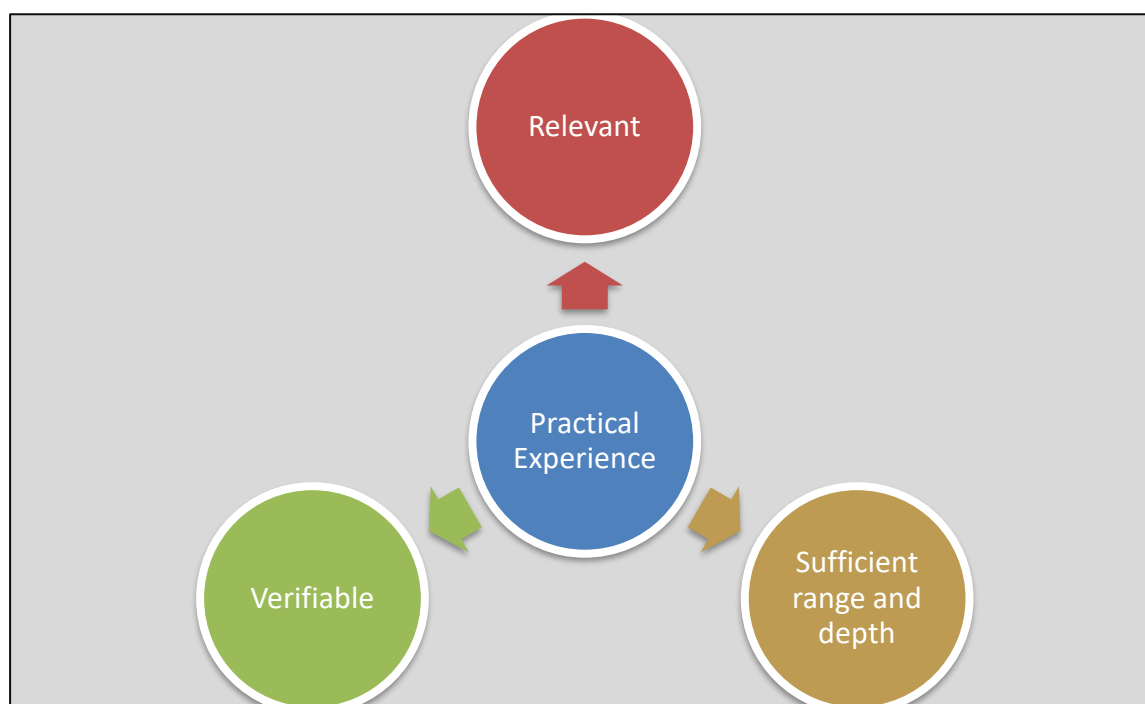


Table 1: Principles of practical experience in relation to the TCEA.

Principle	Explanation
Relevant	Experience gained by the prospective CA(SA) and AGA(SA) must be <i>relevant</i> to the role required to be performed by a CA(SA) and or AGA(SA) and <i>relevant</i> to developing the required professional competence. Applicants intending to use the TCEA to have their practical experience exempted from being under the training contract, will be <i>compared</i> to the same level of a trainee accountant when having completed/ been discharged from the training contract.
Sufficient range and depth	Applicants will be required to map their practical experience to the technical learning outcomes in the CA of the Future Competency Framework. This will enable the applicant to reflect on their prior work experience and enable the Exemption Assessor to evaluate the range and depth of practical experience. The range and depth of experience forms part of the assessment of the Professional Values Attitudes and Acumens (PVAA) learning outcomes. Sufficient range and depth of experience is therefore <i>necessary</i> for applicants to

	achieve the required level of proficiency in the learning outcomes. Applicants will be required to submit evidence reflecting that they have developed and demonstrated the required level of proficiency in the learning outcomes through a range of contexts reflecting the necessary level of complexity.
Verifiable	The assessment of proficiency is based on <i>verifiable</i> evidence. The TCEA Assessor uses a combination of methods to determine proficiency including reviewing evidence submitted, observation of and engagement with the applicant, and engagement with the corroborator(s) and sponsor.

8. RECOGNISED TYPE OF EXPERIENCE

- 8.1. The table below outlines the different types of experience that may count towards eligibility of the practical experience. Consideration must also be given to whether the practical experience is *relevant* (refer to Annexure A – Relevant Practical Experience).

Table 2: Type of experience recognised for the TCEA.

Experience type	Will it count?
Full- or part-time experience or a combination of both.	Yes
Paid or voluntary experience	Yes
Experience gained outside the borders of South Africa.	Yes
Experience spread over a longer period of time. The years of experience required do not need to be consecutive, breaks in employment for parental leave, caring, redundancy, or travelling are fine and can just be factored into total experience.	Yes
Experience gained whilst self-employed, as long as the applicant can demonstrate experience at the appropriate level and this can be corroborated.	Yes
Experience gained in an academic environment will be considered for a maximum of 12 months towards the overall experience requirement.	Yes
Administrative experience	No

- 8.2. The environment in which the applicant gained practical experience must have allowed them to perform technical work relevant to CA's(SA) and AGA's(SA), i.e. relevant to professional accountants, and enabled them to develop and demonstrate the PVAAs to the required level of proficiency.

- 8.3. Practical experience gained in a variety of professional environments may be considered relevant, provided the experience is aligned with the requirements of the competency framework and affords the applicant sufficient opportunities to develop the required competencies at the expected proficiency levels.

PART D – APPLICATION AND SUBMISSION CYCLE

Diagram 3: TCEA Cycle



9. EXPRESSION OF INTEREST

- 9.1. Individuals seeking to apply for the TCEA are required to express their interest by registering for the TCEA to have their eligibility assessed.
- 9.2. No individual will be able to apply for the TCEA without confirmation of eligibility from SAICA.
- 9.3. As part of the expression of interest, individuals are required to complete and submit the following through SAICA's [website](#):
- 9.3.1. [Application Form](#).
- 9.3.2. Confirmation of having watched video guidance and read guidance documents and
- 9.3.3. Motivation letter.
- 9.4. Eligible individuals will be provided with the templates required for submission.
- 9.5. Expression of Interest dates and times will be communicated by SAICA on the website and may change from time to time.

10. ELIGIBILITY REVIEW

The eligibility review is conducted to determine whether the applicant meets the eligibility requirements to apply for exemption from the SAICA Training Contract via the TCEA as outlined in per Part C – section 5.

11. APPLICATION AND SUBMISSION

- 11.1. Individuals are required to comply with application requirements as determined from time to time by SAICA.
- 11.2. Upon confirmation of eligibility, SAICA will provide individuals with the following forms and templates must be submitted for purposes of the application:
 - 11.2.1. Sponsor Form.
 - 11.2.2. Corroborator Form(s).
 - 11.2.3. Template A – Technical CV.
 - 11.2.4. Template B – Demonstration of PVAA Learning Outcomes and
 - 11.2.5. Template C – Ethics Declaration.
- 11.3. Applicants may be required to attend compulsory guidance sessions as a pre-requisite for submitting the application. Further voluntary sessions may be requested at an additional fee.
- 11.4. All the information provided in the application for exemption from a SAICA training contract must be true, accurate and complete.
- 11.5. The entire submission must be the applicant's own original work and have not used work previously produced by another applicant or any other person to hand in as their own.
- 11.6. It is the applicant's responsibility to find and source Corroborator(s) and a Sponsor.
- 11.7. Applicants who are found to be eligible to apply may be required to pay a non-refundable deposit, the amount which is determined annually by SAICA and published and communicated on the SAICA website. This deposit is specific to a given submission period and cannot be transferred to subsequent submission periods. For example, a deposit paid for the 2026 submission period is forfeited if a submission is not received within and by the stipulated submission deadline.
- 11.8. Before the submission date, applicants will be issued with an invoice for the remaining balance, and applicants will be required to settle the invoice and provide proof of payment alongside the submission.
- 11.9. The submission deadline dates and times will be communicated by SAICA on the website and may change from time to time.
- 11.10. Applicants are required to submit all of the forms and templates as outlined in section 11.2, above, by the relevant submission deadline.
- 11.11. Incomplete applications will not be considered or accepted. Applicants experiencing difficulties in completing any part of the submission are encouraged to contact SAICA for guidance well in advance of the submission deadline.

12. ASSESSMENT

- 12.1. The TCEA is a professional competence-based assessment, and appointed TCEA Assessor(s) and Moderator(s) therefore need to be suitably qualified and have appropriate experience in the assessment of proficiency.
- 12.2. SAICA, through the TCEA Secretariat, is responsible for the selection and appointment of the TCEA Assessors and Moderator(s).
- 12.3. The TCEA Secretariat, in consultation with the TCEA Moderator(s), is responsible for the selection and appointment of TCEA Assessors for each TCEA cycle.
- 12.4. The number of TCEA Assessors appointed for a TCEA cycle, is dependent on the final number of applications.
- 12.5. In the training programme the assessment of trainee accountants involves various roles players, namely, the: Trainee, Reviewer, Evaluator and Assessor. The TCEA follow a similar, although not identical approach, with the intention of ensuring that the assessment process allows the practical experience to be verifiable, with a range of role players available to corroborate the applicant's practical experience.

Table 3: Role players in the TCEA assessment process

Role Player	Role in the assessment process
Applicant	The individual who is applying to be exempted from being under a training contract.
Corroborator	A corroborator is someone who has first-hand knowledge of the work the applicant has done and be responsible for corroborating the evidence submitted by the applicant for the purposes of the Training Contract Exemption Assessment. A corroborator must be an individual who is or was to the applicant, one or more of the following: a) line manager; b) supervisor; c) director; d) training officer; e) human resource officer or f) colleague who knows and regularly worked with the applicant in the relevant role. The corroborator could also be a client for periods of self-employment. Applicants may select multiple corroborators in relation to the roles and evidence covered by their submission. Corroborators will be required to: - confirm the applicant's role and responsibilities within the relevant entity as indicated in Template A – Technical CV. - confirm that they have observed the applicant to have demonstrated the Professional Values, Attitudes and Acumens (PVAA's) as indicated in the Template B - Demonstration of PVAA learning outcomes within the relevant role.
Sponsor	The Sponsor must: have been registered with SAICA as a CA(SA) or AGA(SA) for <i>at least</i> thirty-six (36) months, and must be in good standing with SAICA;

	• have known and worked with the applicant in a professional capacity • not be related to the applicant. The Sponsor must have direct knowledge of the applicant through professional interactions or services and must support the applicant's application. The Sponsor will be required to complete a Sponsor Declaration and SAICA may, at its discretion, request a written testimonial or other supporting information in support of the application.
TCEA Assessor	The TCEA Assessor may be a CA(SA) or AGA(SA) who has been accredited by SAICA as an assessor and appointed to conduct exemption assessments. The TCEA Assessor assesses the applicant submission, proficiency levels and provides the Assessment Report. The TCEA Assessor will be responsible for meeting with the applicant, Corroborator(s) and Sponsor(s), and will manage the engagement with the role players and assessment of the submission.
TCEA Moderator	The TCEA Moderator is responsible for overseeing the assessment process as a whole and for ensuring that the assessment process overall is reliable and consistent. The TCEA Moderator also conducts the completeness check before allocation of a submission to a TCEA Assessor and may, from time to time, provide guidance and advice to the TCEA Secretariat on TCEA related matters.
TCEA Secretariat	SAICA staff member who has the responsibility to manage, coordinate and administer the TCEA.
TPSC	The SAICA committee responsible for approving the overall process and approach and for noting outcomes of each TCEA Assessment cycle.

12.6. The TCEA Secretariat and the TCEA Moderator will allocate each applicant to a TCEA Assessor to assess the applicant's submission. The allocation and selection method will be at the discretion of the Secretariat and the Moderator.

12.7. Group Assessor Meetings

12.7.1. Kick-off meeting:

The TCEA Secretariat and/or TCEA Moderator may set up an initial meeting with the TCEA Assessors to discuss the submissions and assessment approach for the cycle as well as any observations regarding the applicant group.

12.7.2. Progress meeting:

During the assessment cycle, the TCEA Secretariat and/or the TCEA Moderator may set up one or more progress meetings with the TCEA Assessors. The purpose of a progress meeting is to check on progress and ensure that there is a level of consistency in the assessment approach and to discuss any challenges encountered in relation to assessment.

12.7.3. Debrief meeting:

A final group assessment meeting shall be arranged after the submission of the assessment report to reflect on and review the assessment process.

12.8. Individual Assessor Meeting

12.8.1. Where required, the TCEA Secretariat and TCEA Moderator may meet a TCEA Assessor during the assessment process to provide guidance and advice.

12.8.2. A TCEA Assessor may request to set up a meeting with the TCEA Secretariat and/or TCEA Moderator to discuss an applicant's submission.

12.9. Engagement with Applicant:

12.9.1. The TCEA Assessor shall determine, at their professional discretion, the appropriate stage(s) within the assessment process at which engagement with the applicant is necessary for the purpose of discussing the submission and/or clarifying relevant matters

12.9.2. The nature, frequency, timing, and mode of engagement between the TCEA Assessor and the applicant shall be determined by the TCEA Assessor, taking into consideration the assessment requirements and the sufficiency of the evidence provided.

12.9.3. The TCEA Assessor may request the applicant to provide additional information and/ or further evidence to substantiate an outcome. When such request has been communicated on more than one occasion without sufficient response, the TCEA Assessor may, after applying professional judgement, proceed with the assessment based on the information available. In such circumstances, the TCEA Assessor shall not be obligated to make further requests for information and may determine an assessment outcome accordingly.

12.10. Engagement with Corroborator(s) and Sponsor(s)

12.10.1. The TCEA Assessor shall determine, in the exercise of their professional judgement, the appropriate stage(s) within the assessment process at which engagement with the Corroborator and or Sponsor is required for the purpose of validating corroborated evidence, verifying information provided in support of the application, and obtaining any additional clarification deemed necessary to facilitate a fair and rigorous assessment.

12.10.2. The scope, nature, frequency, timing, and method of engagement between the TCEA Assessor and the Corroborator and or Sponsor shall be at the discretion of the TCEA Assessor, having regard to the complexity of the application, the sufficiency and reliability of the evidence submitted, and the requirements of the assessment process.

12.10.3. Engagement with the Corroborator and/or Sponsor constitutes part of the assessment methodology and may be employed by the TCEA Assessor to validate and/ or enhance evidence within the assessment process. Information obtained through such engagement may be considered, together with all other documented evidence, in reaching an assessment outcome.

12.10.4. Where the TCEA Assessor is unable to establish contact with the Corroborator and or Sponsor, or where information requested from the Corroborator and or Sponsor is not provided within a reasonable timeframe, the TCEA Assessor may proceed with the assessment based on the evidence available. The inability to obtain corroboration or sponsorship confirmation may impact the assessment outcome.

12.10.5. The Corroborator and Sponsor are expected to provide information that is accurate, complete, and representative of their knowledge of the applicant's technical experience, professional skills and behaviours. Any information provided may be subject to verification by the TCEA Assessor and or TCEA Secretariat as part of the assessment process.

12.11. Assessment Report

12.11.1. The TCEA Assessors will complete an Assessment Report detailing the outcome of the assessment including the range and depth of the applicant's practical experience and whether the applicant has demonstrated the learning outcomes to the required level of proficiency comparable to the SAICA Training Programme. The TCEA Assessor will also conclude on whether they recommend exemption from the training contract. An Assessment Report will be completed for each applicant.

12.11.2. TCEA Assessors will complete the report using the Assessment Report Template.

12.11.3. The submission dates and times will be communicated to the TCEA Assessor by the TCEA Secretariat.

13. MODERATION

13.1. The TCEA Moderator will review each Assessment Report, to determine whether the explanations provided align to the submission and are sufficient to support the outcome. Where differences in approach and or judgement are identified, these will be addressed as appropriate.

13.2. The TCEA Moderator may:

13.2.1. Meet with an Assessor to discuss the outcomes;

13.2.2. Request that the TCEA Assessor conduct further work and/or modify the report.

13.3. If challenges are encountered that may compromise the timely or effective completion of the assessment and reporting process, which may include circumstances affecting the TCEA Assessor's availability, impartiality, or quality of assessment, the submission may, at the discretion of the TCEA Moderator, be reallocated to another TCEA Assessor to complete.

13.4. The moderation process serves as a quality assurance mechanism and does not necessarily constitute a reassessment of the submission. The purpose of moderation is to ensure that assessment outcomes are evidence-based and are applied consistently.

14. OUTCOMES

Table 4: TCEA final submission outcomes

Outcome	Explanation
Exempt	The applicant will be declared 'EXEMPT', if the TCEA Assessor concludes that the applicant has completed sufficient range and depth of practical experience and has demonstrated all of the PVAA learning outcomes to at least the level of proficiency required in the SAICA Training Programme.

	The implication of an “EXEMPT” outcome is that the applicant will not be required to complete practical experience under a SAICA training contract.
Not Exempt	The applicant will be declared ‘NOT EXEMPT’, if the TCEA Assessor concludes that the applicant has not completed sufficient range and depth of practical experience and/or has not demonstrated all of the PVAA learning outcomes to at least the level of proficiency required in the SAICA Training Programme. The applicant can either submit another application in a subsequent TCEA assessment cycle or complete a SAICA training contract. An applicant may only submit three (3) applications; after which they will be required to complete a SAICA training contract if they wish to obtain the CA(SA) or AGA(SA) qualification.

- 14.1. The submission outcome will be e-mailed to each applicant by the TCEA Secretariat. The dates will be communicated by SAICA.

PART E – APPEAL OF SUBMISSION OUTCOME

15. INTRODUCTION

- 15.1. The appeals process aims to provide a fair and equitable mechanism for applicants who are dissatisfied with their TCEA submission outcome to formally dispute the decision.
- 15.2. The appeals process is only applicable to applicants who have received a 'Not Exempt' outcome on their TCEA assessment feedback and wish to dispute this outcome.

16. GROUNDS FOR APPEAL

16.1. Incorrect assessment of evidence –

Applicants are of the view that the TCEA Assessor may have incorrectly assessed their evidence and / or, failed to consider relevant evidence documented in relation to the learning outcome and or professional area.

16.2. Unfair or inconsistent assessment –

Applicants believe that the assessment process may have been unfair or inconsistent.

17. PROCEDURE FOR APPEAL

17.1. Step 1: Written response to applicant -

- 17.1.1. An applicant can appeal within 10 working days from the date that the outcome was communicated, by writing to the TCEA Secretariat and indicating which parts of the outcome they believe are factually inaccurate.
- 17.1.2. The TCEA Secretariat must communicate the reason(s) provided by the applicant to the TCEA Assessor and within 10 working days, provide the applicant with a written response including further commentary and explanation of the appealed outcome. If the dispute is resolved at this stage, the appeal will not proceed any further.

17.1.3. If the applicant does not agree with the commentary and explanation as per 17.1.2 the applicant is required to respond within 10 working days after the date of communication, and the appeal will proceed to stage 2.

17.2. Step 2: Appeal panel.

17.2.1. If the appeal proceeds to this stage, an appeal panel will be convened by the TCEA Secretariat comprising of a) TCEA Moderator, and b) a representative from the TPSC. The applicant and the TCEA Assessor will be invited to provide input towards the appeal discussion and for the panel's consideration.

17.2.2. The appeal panel, after considerations of all the inputs, will make the final decision on the outcome of the appeal. The final decision will be communicated to both the applicant and TCEA Assessor within 10 working days after the appeal discussion.

17.2.3. The panel's decision regarding the applicant's appeal will be final and no further appeal will be allowed.

PART F – APPLICABLE FEES

18. APPLICATION FEES

18.1. Applicants who are found to be eligible to apply will be required to pay a non-refundable deposit fee as a form of acceptance and confirmation to apply for the exemption assessment. The amount which is determined annually by SAICA and published and communicated on the SAICA [website](#). This deposit fee is specific to a given submission period and cannot be transferred to subsequent submission periods.

18.2. Before the submission date, applicants will be issued with an invoice, and applicants will be required to settle the full assessment fee and provide proof of payment alongside the submission.

18.3. No submission will be accepted unless the applicant has paid the TCEA fee in full.

19. APPEAL FEES

Applicants are required to pay the applicable fees for the appeal process to proceed. SAICA reserves the right to adjust appeal fees and any associated costs from time to time. Applicants are responsible for any such fee increases, the amount which is determined annually by SAICA and published and communicated on the SAICA website.

PART G – DISHONEST OR IMPROPER CONDUCT

20. IMPROPER CONDUCT

20.1. SAICA may reject an application if the TCEA Secretariat is of the opinion that the applicant may not be fit and proper, having regard, inter alia, to any evidence of prior misconduct or dishonesty, or alleged misconduct or dishonesty in the compilation of the TCEA.

20.2. SAICA reserves the right to suspend the assessment process or withhold assessment outcomes for any applicant suspected of misconduct during the assessment cycle. The matter will be referred to SAICA's Legal department for action, should the applicant seek to register for a training contract or apply for membership in the future.

20.3. Please also refer to *Template C - Ethics Declaration* for more information.

.PART H – LIST OF GUIDANCE AND DOCUMENTATION

21. GUIDELINES FOR APPLICANTS

Guideline	Document name
1	The learning outcomes
2	How proficiency is assessed

22. SUBMISSION TEMPLATES AND FORMS

Template	Document name
A	Technical CV
B	Demonstration of PVAA Learning outcomes
C	Ethics Declaration
Form	Document name
1	Application Form
2	Sponsor Declaration
3	Corroborator Declaration

23. GUIDANCE FOR CORROBORATORS AND SPONSORS

1	Corroborator manual
2	Sponsors guide

24. GUIDANCE FOR TCEA ASSESSORS

1	TCEA Assessor manual
2	TCEA Assessment report

ANNEXURE A – RELEVANT PRACTICAL EXPERIENCE

Any activity/ service requiring accountancy or related skills. This could include but is not limited to the following:

- (a) External audit, review, other assurance and related services (e.g. agreed-upon procedures engagements)
- (b) Internal audit, risk management, compliance services, review and monitoring of internal controls, corporate governance; and audit committee advisory services;
- (c) Financial accounting and reporting;
- (d) Management accounting and business performance management;
- (e) Preparation of financial statements in accordance with recognised financial reporting standards
- (f) Accounting or bookkeeping services which may include the preparation and maintenance of accounting records and company statutory services;
- (g) Taxation services, which may include:
 - (i) Tax return preparation and submission;
 - (ii) Tax calculations for the purpose of preparing accounting entries;
 - (iii) Tax strategy, planning and other tax advisory services; and
 - (iv) Assistance in the resolution of tax disputes;
- i) Management consulting and advisory services, which may include:
 - (i) Accounting advisory and financial management advisory services; accounting support, conversion services for new and revised accounting standards, financial modelling and project management;
 - (ii) Business performance services; business effectiveness, people and change management, operational and business finance services; enterprise resource planning
 - (iii) Corporate finance service; mergers and acquisitions, valuations, infrastructure financing, debt and capital markets, due diligence reviews, transaction services and designated advisor services;
 - (iv) Corporate recovery services; business rescue, liquidation and insolvency administration duties, administration of deceased estates, judicial management and trusteeships;
 - (v) Information technology (IT) advisory, governance and assurance;
 - (vi) Forensic accounting services; dispute advisory and resolution, and other investigations; and
 - (vii) Strategy
- j) Public sector financial management, including national, provincial and local government financial administration, public finance management, budgeting, performance reporting, treasury management and public sector governance;
- k) Banking, insurance, investment management, asset management, pension fund administration, wealth management and other financial services activities;
- l) Financial planning and analysis, capital allocation, investment appraisal and business valuation activities;
- m) Sustainability, climate-related, integrated reporting and assurance services, including ESG strategy, reporting, measurement and governance;

- n) Data analytics, business intelligence, financial data management, predictive analytics and decision-support services;
- o) Any other professional activity, industry, sector or service where accountancy and related professional competencies are required as per the CA Competency Framework.