



CA2025 Training Programme

Overview of Assessment Process and Instruments

August 2021

1 INTRODUCTION

The training programme provides a professional environment and a formalised period of practical work experience in which aspiring CAs(SA) and AGAs(SA):

- a. Can **develop and demonstrate** the appropriate Professional Values and Attitudes and Enabling Competencies (Acumens) (PVAAs) in practical, real-life situations; while
- b. Gaining **experience** in the technical competencies through **integration within, between and across each area in the value creation process** (inputs, business processes and outputs leading to outcomes); and
- c. Developing progressive levels of **responsibility** and **proficiency** while under appropriate levels of **supervision**.

The assessment process allows for the assessment of the trainees' development and proficiency in the PVAAs within a technical context. The key shift from the 2016 to the CA2025 Training Programme is that technical experience will be **tracked**, with range and depth being considered throughout the training programme, while the assessment process will be focused on trainees' **development and proficiency in the PVAAs**.

This document provides an overview of the assessment process for the CA2025 Training Programme covering the following topics:

- a. Formative and summative assessment.
- b. Rating proficiency.
- c. The Training Plan.
- d. Assessment instruments.
- e. Key roleplayers in the assessment process.

This is a living document and may be updated from time to time.

2 FORMATIVE AND SUMMATIVE ASSESSMENT

The principles of formative and summative assessment remain relevant for the CA2025 training programme. Formative assessment allows for regular feedback on the trainee's progress while summative assessment benchmarks the trainees' proficiency to exit level expectations.

Formative assessment

Formative assessment will be done through completion of regular Learning Outcome Reviews (LORs).

In an LOR, trainees will link the technical work they complete during an assignment/rotation/project/activity to technical competencies so that technical experience can be tracked. Trainees will then submit evidence of their demonstration of the PVAAs within that technical context including a self-assessment rating of their proficiency in the Acumens.

The LOR provides trainees with the opportunity to regularly reflect on development areas and training (formal and informal) that supported them in demonstrating the required behaviour and abilities.

In creating the LOR the trainee will select a reviewer who is able to corroborate the evidence presented. The reviewer's role in the LOR will be to confirm the validity of the evidence presented and whether the evidence meets specified indicators of quality. The reviewer will also provide a rating of the trainees' proficiency in the Acumens demonstrated.

Proficiency in the Professional Values and Attitudes is measured based on frequency and context so proficiency will not be rated in the LOR, and only be evaluated and assessed summatively in the PDS.

Trainees are encouraged to use the LORs to reflect and request feedback from their reviewers on a regular (at least monthly) basis.

Refer to section 5 for further information on the LOR.

Summative assessment

Summative assessment will be done through completion of Professional Development Summaries (PDSs). Training Offices will have the ability to select a 3, 4 or 6 monthly PDS cycle to best align to their training programme.

Key components of the PDS are:

- a. reflection on whether the range and depth of practical experience is providing sufficient and appropriate opportunities for the trainee to develop and demonstrate the PVAAs (this includes a reflection on planned versus actual exposure and core hours);
- b. summative assessment of proficiency in the PVAAs;
- c. consideration of development areas and documentation of planned technical work, training and

- actions to address any development areas identified; and
- d. reflection on academic progress and required support.

The Evaluator and Assessor roles remain relevant for the PDS with the assessor being ultimately responsible for the summative assessment and sign off of individual learning outcomes.

Refer to section 5 for further information on the PDS.

3 RATING PROFICIENCY

Trainees' proficiency in the various learning outcomes will be determined based on two different matrices – one for the Professional Values and Attitudes (behaviours) and one for the Acumens (abilities)

There are 3 levels of proficiency relevant for the CA2025 Training Programme:

Level 1 – Foundational

Level 2 – Intermediate

Level 3 – Advanced

While most of the learning outcomes need to be demonstrated to level 3, *some of them only need to be demonstrated to level 2 or 1.*

Proficiency in the Professional Values and Attitudes is determined by the frequency with which they need to be demonstrated and the context in which they are demonstrated. Level 3 proficiency requires that the behaviour is demonstrated:

- a. always under all circumstances (frequency); and
- b. in a difficult context with complex situations (context).

Proficiency in the Acumens is determined by the level of task understanding, task completion, the guidance received, and the degree to which there may be dependencies to be able to complete the task.

In terms of the proficiency matrix, Level 3 proficiency means:

- a. the display of an advanced understanding of the task (that reflects analysis and/or evaluation and the ability to making useful recommendations) (task understanding);
- b. integrating multiple knowledge sources and skills in in completing the task (task completion);

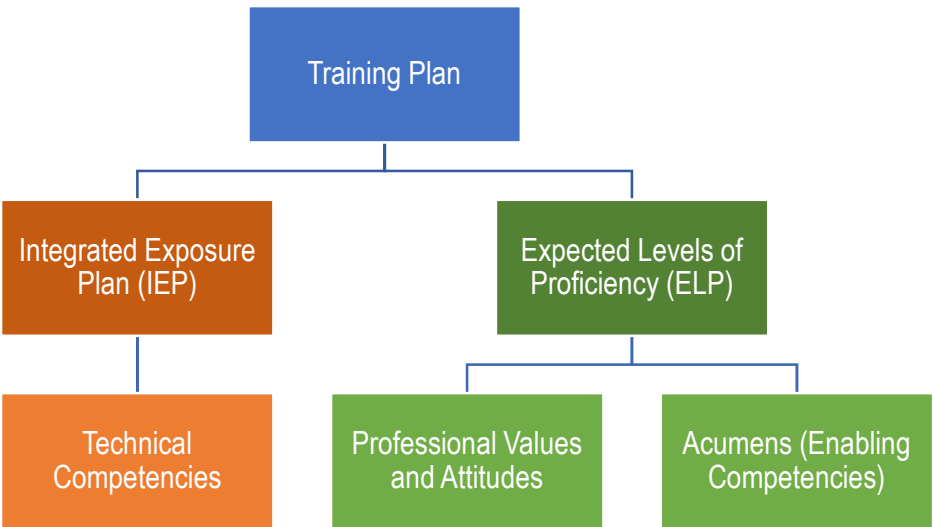
- c. managing own work and being responsible for the quality (dependencies); and
- d. requiring little or no guidance regarding how to demonstrate the acumen (guidance).

The practical application of these measures of proficiency is key to the assessment process. Combinations of indicators required to meet the proficiency levels will be incorporated into decision trees to enable easier and more objective determination of the level.

It should also be noted that the Acumens will be rated during both formative and summative assessment and can be signed off at the final proficiency level before the end of the training contract, while the Professional Values and Attitudes can only be assessed summatively and cannot be signed off until the end of the training contract.

4 THE TRAINING PLAN

The starting point of the assessment process in the CA2025 programme is the Training Plan which incorporates the Integrated Exposure Plan (IEP) and the Expected Levels of Proficiency (ELP).



The Training Plan is used as a reference point throughout the assessment process to ensure the trainee obtains an adequate range and depth of practical experience and to keep a focus on development in the PVAAs.

Every trainee must have a Training Plan. The training office can create one plan that is relevant for multiple/all trainees or individual plans for each trainee.

The Training Plan will link to the training office’s selected PDS cycle (3, 4 or 6 months) and therefore

determine the number of PDSs the trainee will need to submit.

In the SAICA Electronic Assessment Tool (EAT), the Training Plan will be used to prompt the trainee to consider technical exposure and expected proficiency in the PVAAs while completing the LOR and facilitate reflection on the range and depth of exposure and development requirements in completing the PDS.

The ELP must align to the requirement that a trainee, at a minimum, must provide evidence for at least one learning outcome in each of the 7 competency areas of the PVAAs within a PDS cycle.

5 ASSESSMENT INSTRUMENTS

Learning Outcome Review

The LOR is completed in the following steps:

1. The trainee initiates the LOR and selects a reviewer.
2. The trainee documents the technical work (rotation, engagement or task) relevant to the LOR and selects the technical learning outcomes that link to the work completed. (*The learning outcomes in the IEP can be used to assist the trainee to select the technical learning outcomes that they have been exposed to.*)
3. The trainee documents evidence of PVAA learning outcomes demonstrated, together with a reflection on development areas and supportive training, and provides a self-assessment rating of any Acumens demonstrated using the Acumens LOR decision tree. (*Previous evidence linking to the learning outcome will be displayed to help the trainee avoid documenting the same evidence repeatedly.*)
4. The trainee submits the LOR to the reviewer.
5. The reviewer confirms the technical work and technical learning outcomes documented by the trainee.
6. The reviewer confirms whether the evidence of demonstration of the PVAAs is valid (i.e. that the trainee did indeed do what is documented) and whether the evidence meets SAICA's quality guidelines.

7. The reviewer rates any Acumens demonstrated using the Acumens LOR decision tree and provides a development comment, if relevant.

The EAT will provide a number of options for resolution where the reviewer does not agree with the technical context or evidence documented by the trainee or where there are rating differences. Unresolved “disputes” can also be flagged for the evaluator/assessor to consider at the time of the PDS.

Please note the following requirements for the LOR:

- a. As a minimum, a trainee must initiate and complete one LOR every month documenting the technical work that was performed and linking this to at least one technical learning outcome and documenting evidence of how they demonstrated at least one PVAA learning outcome. (*The trainee can add any number of learning outcomes relating to the technical competencies and/or PVAAs.*)
- b. The trainee can submit any number of LORs each month.
- c. The LOR links to the reviewer so separate LORs will need to be completed if the trainee requires feedback from different reviewers.

Professional Development Summary

The PDS will be completed in the following steps:

1. The trainee initiates the PDS and selects the evaluator and assessor.
2. The trainee reflects on the feedback summary. (*In the EAT, the PDS will include a summary of LORs completed during the period including dates of submission by the trainee and initial action and finalisation by the reviewers.*) The feedback summary allows for reflection on how regularly the trainee has received feedback during the PDS period and whether any action needs to be taken to improve on this in the next cycle.
3. The trainee reflects on the range and depth of technical experience during the period. (*The EAT will provide a summary of technical learning outcomes selected in LORs compared to the learning outcomes reflected in the IEP for the relevant PDS cycle to facilitate this reflection*). The focus of this reflection is on whether the trainee obtained sufficient technical exposure to develop and demonstrate the PVAAs to the expected level.

4. The trainee reflects on their development and overall proficiency in the PVAA learning outcomes based on cumulative evidence presented and the expected levels of proficiency.
5. The trainee reflects on their academic progress and any support required. (*This section is required for all trainees still studying towards an accredited degree/bridging course or where academic progress is applied to CTA by the training office. This section is optional for other trainees and in these instances completion should be guided by the training office's policy.*)
6. The trainee submits the PDS to the evaluator.
7. The evaluator reflects on the feedback summary and technical experience.
8. The evaluator rates the trainee's proficiency in the PVAAs based on the cumulative evidence in the LORs, using the PDS decision trees.
9. The evaluator completes the development plan for each learning outcome where the trainee's proficiency is below the expected levels, including a consideration of technical experience that would facilitate development, any specific training required (formal or informal) and actions to be taken by the trainee. (*The EAT will flag where development was also required for a particular learning outcome in a previous PDS cycle so that this can also be considered in completing the development plan.*)
10. The evaluator comments on the trainee's academic progress as well as support to be provided.
11. The evaluator submits the PDS to the assessor.
12. The assessor reflects on the feedback summary and technical experience.
13. The assessor confirms or amends the evaluators ratings of the trainee's proficiency in the PVAAs. (*The EAT will provide a number of options for resolution where the assessor does not agree with the evaluators' ratings/comments in the PDS.*)
14. The assessor indicates the learning outcomes where the trainee has achieved the final level of proficiency. (*Acumen learning outcomes can be "signed off" during any PDS cycle whereas professional values and attitudes learning outcomes can only be signed off in the final PDS.*)
15. The assessor confirms or requests the evaluator to amend the development plan.

16. The assessor confirms or amends the evaluators comments on the trainee's academic progress and support to be provided.
17. The assessor sends the PDS back to the trainee and the trainee finalises the PDS after discussion with the evaluator and/or assessor. (*The training office policy will guide when the discussion takes place – i.e. before, while or after the evaluator and assessor complete the PDS.*)

Where the evaluator and assessor are the same person the EAT will allow for a streamlined process.

Please note the following requirements for the PDS:

- a. The trainee must initiate and complete a PDS at the end of every PDS period.
- b. The trainee will only be able to initiate a PDS one month before the end of the PDS period.
- c. Only one PDS can be initiated in a PDS period.
- d. The PDS should be completed within the window period (from one month before to one month after the end of the PDS period).

6 KEY ROLEPLAYERS IN THE ASSESSMENT PROCESS

Trainee

The trainee is an individual employed by an accredited training office and who is serving under a SAICA training contract. The trainee's development and proficiency in the PVAAs is the main focus of the assessment process.

Reviewer

The reviewer is responsible for corroborating evidence presented by the trainee in the LOR, including whether the evidence provided meets the quality requirements, and for providing developmental feedback during the formative assessments. The reviewer should preferably be involved with the trainee during performance of the tasks by the trainee.

The reviewer can be the trainee's line manager to whom they report, and audit senior or manager, a director, a partner, the training officer or the facilitator of a simulation.

The reviewer does not have to be registered with SAICA as an assessor, however, the reviewer must have an understanding of the SAICA assessment process and assessment instruments and how to formatively assess a trainee in the LOR.

Evaluator

Ideally the evaluator is someone who knows and regularly works with (manages, supervises or delegates work to) the trainee.

Where the training office is structured as such that evaluators are not directly involved with the trainee on the job, the training office must ensure that there are alternative methods to provide the evaluator with accurate information for purposes of the evaluation. This could, for example, be achieved through evaluation meetings attended by managers and/mentors who have been involved with trainees or individual discussions with reviewers so that the evaluator obtains an understanding of the work performed (context, complexity etc.), the trainee's proficiency in the PVAAs, and development required.

The evaluator can be a manager, director, partner, training officer or an outsourced provider.

The evaluator does not have to be registered with SAICA as an assessor, however, the evaluator must have a full understanding of the SAICA assessment process and assessment instruments and how to measure a trainee's overall level of proficiency per SAICA's requirements.

The evaluator is effectively a delegated function of the assessor role.

Assessor

The assessor is a CA(SA) or AGA(SA) and has been accredited by SAICA as an assessor.

The assessor is responsible for the summative assessment and for signing off learning outcomes where, in their professional judgement, trainees meet the required level of proficiency. The assessor also assumes responsibility for ensuring that the assessment process is running smoothly and that it is producing credible information and results.

The assessor can be a manager, director, partner, training officer or an outsourced provider.

Where the assessor function is outsourced, the training officer must ensure that the internal structures within the training office allow for appropriate reporting and action of development requirements flowing from the assessment process.