ASSESSMENT OF PROFESSIONAL COMPETENCE (APC)
SETTING, MARKING AND ADJUDICATION POLICY

OF THE

SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS
QUALIFYING EXAMINATIONS

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1   INTRODUCTION

This document aims to outline the parties and processes involved in the Assessment of Professional Competence.

At the outset it is useful to place the Chartered Accountants Development Committee (the CAPD Committee) of the South African Institute of Chartered Accountants (SAICA) and the SAICA qualifying examination (QE) in context.

The term "QE" refers to both the professional examinations run by SAICA being:
- The Initial Assessment of Competence (IAC), previously the Initial Assessment of Competence (IAC); and
- The Assessment of Professional Competence (APC).

This document only deals with matters relating to the APC.

This policy should be read in conjunction with the SAICA Competency Framework (V11), the APC Regulations and the Detailed guidance to the competency framework - APC.

The CAPD Committee, in terms of the powers delegated to it by the SAICA Board, is ultimately responsible for the APC. The CAPD Committee has delegated the duties of setting and marking (including moderation) of the APC to the APC Examinations Committee (APC Examco) but retains final responsibility for the APC. The CAPD Committee monitors and approves the various processes followed by APC Examco.

APC Examco, through the powers delegated to it from the CAPD Committee, develops appropriate case studies, and evaluates candidates on behalf of the CAPD Committee.

The decisions pertaining to whether candidates pass, fail, or receive honours in the relevant examination or assessment is the **SOLE** responsibility of the CAPD Committee (based on recommendations from APC Examco) and the SAICA Board may not amend or overrule the CAPD Committee's decision in this regard.

Given the importance that SAICA and the Profession attach to the avoidance of real or perceived conflicts of interest, where appropriate within this document references are made to certain parties who cannot be included within a particular APC process.

2   INTERPRETATION AND DEFINITIONS

Unless inconsistent with the context or unless a contrary intention clearly appears from the context, in these regulations –

- Any reference to a gender shall include all other genders; and
- Any reference to the singular shall include the plural and vice versa.

The following terms shall, unless expressly otherwise stated or inconsistent with the context in which they appear, have the following meanings:

APC Examco	means the Assessment of Professional Competence (APC) Examinations Committee, which is a sub-committee of the CAPD Committee.
Adjudication	refers to the process of an independent party, that was not involved in any of the Assessment processes, reviewing all evidence relating to the Assessment processes and if necessary, calling for additional work to be done before approving the final results of the Assessment, ensuring that each Assessment aligns with the principles of equity, validity, consistency, sufficiency, reliability and attribution.

In the context of the APC, the independent party is the CAPD Committee, which has ultimate responsibility for the APC, and which must review all the processes followed by APC Examco and adjudicate the outcomes from all that APC Examco does in every Assessment prior to publishing the results of each Assessment.

Ambiguities	means any factor which may give rise to difficulties in understanding or interpreting the contents of any element of the case study. When such a factor is present, candidates may not be afforded a fair opportunity to demonstrate the full extent of their professional competence. Whilst APC Examco take significant steps to identify and eliminate ambiguity, it remains possible that at the point of writing the assessment, factors may still exist that require moderation, thus ensuring that the competence levels awarded, properly reflect actual competence.
Monitoring	Quality check process by the Umpire and Team leaders during the marking process to ensure marking consistency.
Assessment of Professional Competence and Assessment	means the second part of the qualifying examination, the Assessment of Professional Competence (APC), which assesses professional competence, is set by the APC Examco and is one of the prerequisites for registration as a CA(SA) in terms of SAICA's constitution.
Double-blind marking	means the process in terms of which marker 1 and marker 2 evaluate the script of a candidate, independently of each other. Marker 2 has NO access to the outcome of marker 1's evaluation until he/she has completed his/her marking, after which reconciliation takes place if required.
CA(SA)	means a chartered accountant who is registered as such with SAICA.
Case study	means • the scenario (which is pre-released), • additional information (which is provided on the day of the assessment), and • the task list which specifies the tasks to be undertaken by candidates in response to the contents of the scenario and the additional information (which is provided on the day of the assessment).
Constitution	means the Constitution of SAICA, as amended from time to time.
Electronic marking tool	means the electronic tool which is used in facilitating the marking process (CE).
Entry-level CA(SA)	means a person about to register as a CA(SA).
Evaluation	means the entire process of determining whether or not, each candidate has exhibited the level of professional competence expected of an entry level CA(SA).
CAPD Committee	means the Chartered Accountants Development Committee, a committee established and empowered by SAICA *inter alia* to conduct or make arrangements for the conduct of the QEs for prospective members of SAICA.
Initial Assessment of Competence	previously called Initial Test of Competence (ITC) means the first part of the qualifying examinations, the Initial Assessment of Competence (IAC), which assesses core technical competence and is one of the prerequisites for registration as a CA(SA) in terms of SAICA's constitution. The IAC exam is

regarded as a standard-setting exam, which immediately follows after the completion of an academic programme.

Marker	means a suitably qualified person with the appropriate evaluation experience who undertakes the role of evaluating candidate answers.
Mark grid template	means a standardised template on which markers record the level of competence awarded to each candidate's answer, at task level. And, on which a senior marker records the overall level of competence achieved. The mark grid contains at task level - • a list of various indicators by type (primary competence, those of higher-level application and those relating to pervasive skills). Markers record their evaluation per indicator, as to either 'achieved' or 'not achieved'; and • space for recording the level of competence awarded for each task and a related comment box. In addition, the mark grid contains a space for recording the overall level of competence awarded and a related comment box, for completion by a senior marker. Every completed mark grid serves as the record of the decisions taken as to the level of competence awarded to each candidate.
Moderation	means the actions taken by APC Examco in all the processes that form part of the Assessment to ensure, as best as possible, that each Assessment aligns with the principles of equity, validity, consistency, sufficiency, reliability and attribution.
Professional programme	means an accredited post-graduate programme prescribed by the CAPD Committee for admission to the Assessment of Professional Competence.
QE	means the Qualifying Examination (consisting of two parts, namely the Initial Test of Competence and the Assessment of Professional Competence) which are set by the relevant Examco and is a prerequisite to qualify for registration as a CA(SA) in terms of SAICA's Constitution.
SAICA	means the South African Institute of Chartered Accountants.
SAICA website	means the SAICA website, which can be found at www.saica.org.za.
Straw man profile	means the profile which is developed during the setting of the case study and refined during the various steps in the marking process, and which reflects what a submission from a competent candidate should look like. In general, this can be compared to a rubric.
TCMS	Means SAICA's Training Contract Management System.
Trainee accountant or trainee	means a person who is employed by a training office and who is serving under a training contract.
Training contract	means a written contract, entered into on the prescribed form and registered by SAICA, whereby a trainee accountant is duly bound to the training office for a specified period and is entitled to receive training in the prescribed competencies, and which meets the requirements of a learnership agreement

in terms of the *Skills Development Act,* 1998 (Act 97 of 1998) as set out in the training regulations and which is a prerequisite to qualify for registration as a CA(SA) in terms of SAICA's Constitution.

Training office	means an accredited training office, whether within or outside the borders of South Africa, and refers to an organisation in commerce and industry or public practice or the public sector, that is approved by and registered with SAICA as an organisation where prospective CA(SA)s may be trained.
Training regulations	mean the training regulations set by SAICA from time to time that govern matters related to trainee accountants and training offices.

3   ELIGIBILITY REQUIREMENTS

The eligibility requirements for candidate admittance to the APC are:
• A pass in the **Initial Assessment of Competence** (IAC);

   AND

• Completion of a minimum of **20 months** under a SAICA registered training contract with a training office; OR
• A granted exemption for being under a training contract, for the purposes of qualifying as a CA. Refer to SAICA's Training Regulation 25.

   AND

• Successful completion of a SAICA **endorsed professional programme**. The candidate must have passed the IAC before being certified as successful in the professional programme (Applicable from the 2025 APC).

> The 20 months is calculated from the effective start date of the training contract and includes the probationary period as defined in the employment contract (if applicable), provided that after expiry of the probation period the trainee enters into a training contract with the training office where the probation period was served, as well as the remission for prior learning in respect of previous relevant experience not gained under a SAICA registered training contract if formally recognised and approved by the training officer (and recorded on TCMS). The 20 months also include (by way of deduction) any periods of suspension exceeding two months taken in terms of the training regulations and recorded on TCMS. The 20 months will be calculated up to the day before the written portion of the Assessment. Please refer to the training regulation for further clarity on probation, suspension and remission (https://www.saica.org.za/resources/training-offices).

4   NATURE OF THE APC

Although there are several established means of assessing competence and capabilities, the APC currently takes the form of a written assessment. SAICA has chosen this assessment methodology for the following four reasons:

1   The International Federation of Accountants (IFAC) requires professional bodies to assess whether aspiring professional accountants have achieved the appropriate level of professional competence that is needed to perform the role of a professional accountant.
2   IFAC requires that competencies be assessed in accordance with the principles of International Education Standard **(**IES) 6 (reliability, validity, equity, transparency and sufficiency). See Section 5 below for further detail.
3   A written examination is currently the most efficient, effective and objective means of assessing candidates' competence, given the large number of candidates and the limited number of markers.
4   Written assessments are considered one of the most appropriate methods for assessing the integration of knowledge, skills and professional values.

The APC assesses an individual's professional competence at the level expected of a competent CA(SA) at the <u>point of entry </u>into the profession. The Assessment is fully consistent with the Competency Framework which identifies the competencies that **a CA(SA) should possess on entry** to the profession.

The Assessment is the same for all candidates and care is taken to ensure that candidates are not advantaged or prejudiced by virtue of the elective selected in their training contracts.

When setting the Assessment, the APC Examco strives to set case studies which provide candidates with the opportunity to demonstrate professional competence at the standard appropriate for entry into the profession.

The APC consists of a single integrated and fictitious case study (which is based on a comprehensive real-life scenario) and is multi-disciplinary in nature (i.e. it covers multiple competency areas).

The case study scenario may be based on any industry, including those that are specifically excluded from IAC. Careful attention is paid in developing the case study scenario and the information contained therein. Care is taken in providing appropriate triggers to candidates in the pre-release information (the scenario) of each case study. These triggers serve as signals to assist candidates, aiding them in determining the extent of required research and further preparatory work to be undertaken during the pre-release period.
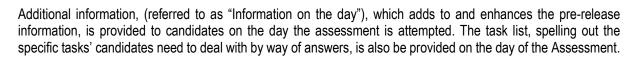
In addition, every effort is made to make the case study contextually relevant and as such, a particular Assessment may require a high-level understanding of current issues. In such instances a trigger is generally provided in the pre-release information.

The Assessment is conducted within the context of a certain baseline of technical competence (as developed through the academic programme and as assessed in both the academic programme and the IAC). Importantly:

- Technical standards and legislation examinable in the IAC will be examined using the most recent version of the standard or legislation (e.g., If the revenue recognition standard has been updated and issued it will be examinable at APC level once issued, even if it has a future effective date). Appropriate triggers will be provided in the pre-released information. The extent of revision that needs to be undertaken will depend on the candidate's current knowledge and the strength of the trigger provided in the pre-released information.
- Technical matters, not included in the IAC examinable pronouncements, but which have very similar principles to what is already covered in the IAC examinable pronouncements may be included, provided a strong and specific trigger is provided in the pre-release material. An example of this, in recent APC's, was a requirement that candidates deal with financial reporting on the biological assets of an agricultural business. In such cases the trigger in the pre-release information directs candidates to undertake preparation in respect of the relevant matter.
- This process of updating technical knowledge is entirely in accordance with the professional requirement for life-long learning.
- Highly specialised technical topics will not be included (e.g., performing the valuation of mineral reserves and resources). "Negative" triggers will be provided in this regard which prevent candidates from wasting time on investigating specialised areas during the pre-release period.
- New technical matters that are topical may be included but only at a very high level (e.g. being able to provide an overview of principles that underpin a potential revision of sections of the Companies Act). The Assessment will not require that a significant amount of time is spent understanding the granular detail within the relevant technical matter.
- Every effort will be made to keep the scenario as "real life" as possible.

The pre-release material (the scenario), is provided to candidates before the Assessment is written, as follows:

- The pre-release material is provided to candidates five days before the written portion of the Assessment.; and
- The pre-release material is made available to all candidates at the same time through a variety of media channels, such as the SAICA website links, e-mails and professional program provider websites.

Additional information, (referred to as "Information on the day"), which adds to and enhances the pre-release information, is provided to candidates on the day the assessment is attempted. The task list, spelling out the specific tasks' candidates need to deal with by way of answers, is also be provided on the day of the Assessment.

The case study is developed in such a way as to represent a "day at work" and is set on the basis that the tasks to be dealt with can be completed in 6 hours by the candidates.

No formal breaks are given to candidates during the Assessment; however, candidates are allowed to take breaks when needed (after an initial lock-in period, the timing of which might vary according to the timing differences associated with the international venues in which the same Assessment is being written).

SAICA considers that candidates who demonstrate an appropriate level of competence (as evidenced by obtaining a Competent or Highly Competent rating overall), as determined by the APC Examco and endorsed by CAPD, to have passed the APC.

5 PRINCIPLES OF ASSESSMENT

As said before, the APC complies with both the IFAC and the Higher Education Quality Committee (HEQC) requirements regarding assessment processes. In addition, APC has adopted the further principle of Attribution which is well covered in the literature. According to these two authorities for an assessment to be effective, five principles need to be satisfied to which a sixth has been added as follows:

Reliability is achieved if the assessment consistently produces the same result, given the same set of circumstances. Reliability is not an absolute measure, and different assessment activities may have different levels of reliability. An assessment activity has high reliability if the majority of assessors, acting independently, consistently come to the same judgement, given the same set of circumstances.

Given the APC takes the form of a written assessment, reliability is enhanced by taking a number of steps to avoid ambiguous information or instructions in all aspects of the assessment (including but not limited to the review processes dealt with in 6.2 below) and by adjusting for any evidence of residual ambiguity during the marking processes as a key part of moderation.

In the setting process care is taken to evaluate the effective coverage of all competencies over time.

In so far as Marker reliability is concerned, a seasoned contingent of Senior Markers and Markers has been developed over time who have the ability to exercise 'fair' judgement in the marking process. The marking process itself contains a number of safeguards to ensure that at the granular level reliability is maintained.

Reliability is also tested through having PPPs' reviews the case study annually and from incorporating their feedback into the marking process. On an ad hoc basis SAICA uses external sources to review the assessments when deemed necessary.

Validity is achieved if an assessment measures what it was intended to measure. Validity is not an absolute measure, and different assessment activities may have different levels of validity. Validity has multiple forms and includes the following:
- Face validity – this is high if the assessment activity is perceived to measure what it is intended to measure.
- Predictive validity – an assessment activity has high predictive validity if the content of the assessment activity relates to the particular aspect of professional competence that it is intended to assess; and
- Content validity – this is high if the assessment activity provides adequate coverage of the particular aspect of professional competence being assessed.

Validity is induced into the setting processes through the testing of the assessment in the QC processes below and through mapping each of the tasks against a spread of desired competencies and detailed expected outcomes which are recorded in the Mark Grid template per task.

Equity is achieved if the assessment activity is fair and without bias and takes account of social justice and equality. Equity is not an absolute measure, and different assessment activities may differ in their levels of equity. Equity can be improved when those who design assessment activities are aware of the possibility of bias.

Equity is enhanced in a number of ways including;
- Affording candidates the right to answer the assessment manually and through a detailed review of all information and instructions by a Cultural Reviewer (see 6.2.2 below). In so far as Namibia and Zimbabwe are concerned changes are affected to the information and task requirements to adjust for differences in the prevailing tax regimes.

- Providing access to the Case Study through a variety of channels.

- SAICA striving to ensure that APC Examco and the market cohort are demographically similar to the candidate population.

Transparency is achieved when details of an assessment activity, such as the competence areas to be assessed and timing of the activity, are disclosed publicly. A high level of transparency is also relevant when considering the entirety of the assessment activities that are undertaken during initial professional development. Transparency is not an absolute measure, and different assessment activities may differ in their levels of transparency. Clear and accessible communications to stakeholders may lead to a high level of transparency being achieved.

Transparency is dealt with by SAICA using making available all the necessary information to candidates including prior assessments and the related Umpire reports. Unsuccessful candidates are also entitled to request for a fee detailed reports from the body of Markers.

Sufficiency is achieved if an assessment activity has a balance of depth and breadth, knowledge, and application, and combines material from different areas applied to a range of situations and contexts. A high level of sufficiency is also relevant when considering the entirety of the assessment activities that are undertaken during the initial professional development process. Sufficiency is not an absolute measure, and different assessment activities may differ in their levels of sufficiency.

The following APC Examco processes and procedures (and the CAPD monitoring and oversight mechanisms) are designed to ensure the reliability, validity, equity, transparency and sufficiency of each Assessment and therefore provide assurance that each APC properly and validly discriminates between candidates based on their demonstration of professional competence.

Attribution requires that candidates are assessed as to their personal competency levels. Neither IFAC nor HEQC include this principle in their requirements. Given the pre-release of the case study (with embedded triggers) 5 days before the assessment and the fact candidates are encouraged to work together in the 5-day preparation period this principle is adopted by the APC.

To avoid candidates bringing pre-prepared answers into the assessment (that may not be reflective of their own competency levels) the Information on the Day enhances that contained in the Case Study and changes contexts leading to Task requirements that test the research and preparedness but are not predictable.

Where it is clear, in the marking process, that candidates have not incorporated and dealt with the further information that is provided on the day this prejudices such candidates.

6 ASSESSMENT-SETTING PROCESS

6.1 Overall responsibility and composition of the APC Examco

The overall responsibility and accountability for setting and evaluating (including moderating) the Assessment rests with the CAPD Committee, which has delegated this responsibility to the APC Examco. For the avoidance of doubt the CAPD Committee has not delegated the responsibility for adjudication to the APC Examco.

All members of the APC Examco are CA(SA)s and are appointed by SAICA annually to serve on the APC Examco.

Principles on composition of the Assessment of Professional Competence Examco
Providers of the professional programmes and other individuals involved in technically preparing candidates for the assessment may NOT be members of the APC Examco to avoid real or perceived conflicts of interest. Academics who are not involved in any way with professional programmes may be members of the APC Examco.

SAICA strives to ensure that the members of the APC Examco are experienced in their particular fields. SAICA also strives to maintain continuity (institutional memory) within APC Examco, whilst continually developing new members. The APC Examco also strives to transform its composition to become more representative of the composition of the candidate population.

The APC Examco comprises the following:
- A **minimum of five (5) members** from practice and / or commerce with knowledge and expertise in one or more of the areas set out in the competency framework.
- A **minimum of five (5) members** who have experience (current or prior) in academia and who have knowledge of and expertise in one or more of the areas set out in the SAICA competency framework.

APC Examco has the authority to co-opt consultants or experts to aid in developing each Assessment.

APC Examco is responsible for the following (as detailed in the APC Examco terms of reference):

- Establishing the assessment criteria that test the ability of candidates to competently perform their professional duties at entry level into the profession.
- Overseeing the marking processes of the APC.
- Setting, moderation and marking of the APC, subject to final approval by the CAPD Committee.
- Selecting and approving the appointment of external reviewers, external case study sitters and the Cultural Reviewer who aid in moderating and improving the Assessment.
- APC Examco is also responsible for developing and recommending detailed policies, procedures and business processes, for approval by the CAPD Committee, such as:
  - o the entry requirements into the APC;
  - o determining and publishing the rules governing the APC; and
  - o these assessment setting, moderation and marking policies relating to the APC.

Setting of the APC includes the following:

- Determining the nature and content of the case study including which competencies are to be assessed in each Assessment and at what level.
- Developing and finalising a detailed solution. It is important that the solution that is developed and refined throughout all the processes, as outlined in this document, and that it represents an expert and very comprehensive document that attempts to cover all valid candidate responses and provides markers with extensive guidance. It is, thus, far more comprehensive than what is expected of a competent candidate.
- Developing and finalising the mark grid template which summarises the detailed solution by task, listing all possible indicators that candidates may provide in response to each task.
- Developing and refining the "straw man" profile.

6.2 Assessment setting and external review processes

The APC Examco decides on the industry, scenario and topics to be assessed each year.

Annually, APC Examco divides its work into two primary roles being the setting process and the review and enhancement processes.

The primary development of the case study and solution for each Assessment is done by a sub-committee of APC Examco (referred to as the Core Setting Team) who are specialists in assessing, in their respective competency area(s), and who have a broad understanding of the other competency areas which are evaluated in any given year. The Core Setting Team comprises of academics and members of the profession in public practice and /or in commerce and industry.

Those APC Exco members who do not form part of the core setting team, are required to guide the Core Setting Team by serving as first line reviewers. This work involves ensuring each Assessment meets the principles detailed before and the granular contents of this document e.g. ensuring that the Case Study closely simulates real life and the task requirements are set at an appropriate standard for an entry level CA.

APC Examco has the authority to co-opt experts that it deems to have relevant experience and competence to aid in the setting process provided none of these individuals are involved in any way in preparing candidates for the APC (this includes formal courses, lectures, training programmes and support programmes put in place to prepare candidates for the APC).

The Core Setting Team develops the case study (and solution) over a considerable period of time and works through a number of review iterations with the other members of APC Examco. Once APC Examco is satisfied that the case study meets the necessary IFAC/HEQC and other assessment criteria (see Section 5 above) and that the solution (including the mark grid template) is sufficiently comprehensive, both are subject to quality control and consistency review processes by independent third parties.

There are several indicators in the mark grid for each task. Each indicator is evaluated and marked as "Achieved" or "Not achieved" in the main marking process. Each indicator is linked to a specific competency and discipline area and categorised as follows:

1. **Primary**
    Covers attributes of specific technical competence/discipline areas, personal attributes, and professional skills.

2. **Higher Level of Application (HLA)**
    HLA's are indicators that show –
    - a significant depth of technical knowledge; **and/or**
    - effective synthesis of data; **and/or**
    - insightful comments.

3. **Communication Indicators**
    These indicators would exhibit professional communication skills, such as clarity of expression, presentation, appropriate style, logical structure, layout and appropriate length of answer in relation to what the task requested.

The quality review processes serve to further enhance and moderate each case study and solution. The involvement of the external reviewers in the assessment-setting is crucial for achieving the quality objective (assessment criteria) of each Assessment.

There are 3 categories of external reviewers being Discipline Reviewers, Sitters and the Diversity Reviewer.

6.2.1 The use of External and Diversity reviewers

In the first stage of the external review, specific individuals are engaged by APC Examco to provide feedback on the case study and solution from a principle and discipline perspective. APC Examco selects reviewers from within

the ranks of academics, former academics and/or members of the profession in public practice and/or in commerce and industry based on their experience and ability. Where appropriate and where possible, external reviewers are appointed for a period of at least five years as continuity is important in ensuring consistency of assessment over time.

Again, care is taken to ensure none of the selected reviewers are involved in any way in preparing candidates for the APC (this includes formal courses, lectures, training programmes and support programmes put in place to prepare candidates for the APC).

The External Reviewers attempt the case study but do not engage in detailed research before doing so. Only after attempting the Assessment, they are provided with a suggested solution. The External Reviewers are mandated to –

- Review the case study for conceptual problems, including potential ambiguities, and consistency in the use of terminology.
- Evaluate whether the case study is set at an appropriate level, including:
  - o Commenting on whether the level of competence in accounting and external reporting (underpinned by the pervasive skills) is set at an appropriate level; and
  - o Commenting on whether a minimum level of competence in the remaining technical competence areas and communication skills are set at an appropriate level.
- Comment on and add to the suggested solution.
- Consider whether the time limit is appropriate (i.e. the assessment can reasonably be completed within a six-hour period, including reading time); and
- Conclude as to whether the principles of assessment in section 5 have been met.

The next part of the first stage review process is a diversity review. The aim of this review is to ensure that nothing within the case study could potentially prejudice any candidate because of background, race, ethnicity, gender, class, sexual orientation, culture and/or religious persuasion.

The Diversity Reviewer is mandated to –
- Review the APC case study with regards to its clarity and understandability by all candidates.
- Provide feedback on any language usage and/or context within the case study that could be deemed inappropriate or offensive to any candidate.
- Provide feedback on wording that may be ambiguous.
- Provide feedback on any of the case study facts contained in the pre-release information and information on the day which may not be readily understandable by any candidate.
- Comment and highlight any potential ambiguities.
- Comment on whether any further information should be added to the pre-release information or information on the day.
- Highlight any other information the reviewer deems to be important for the APC Examco to consider.
- Make recommendations regarding changes to any of the content resulting from the work done above.

All external reviewers are required to attend a scheduled meeting with APC Examco in order to provide their feedback (as far as is practically possible). APC Examco considers all the feedback and then affects all changes it deems appropriate arising from the first stage external review process. This is done prior to the case study being attempted by the external sitters.

6.2.2 Use of external case study sitters
The quality and appropriateness of the case study is finally evaluated by at least three external sitters who attempt each APC case study in a simulation exercise. The external sitters are required to provide APC Examco with formal, independent reports in which they comment on the overall case study and suggested solution. External sitters have the same mandate as the reviewers. However, sitters write the case study under exam conditions (with exception of having only two days for pre-research activities versus five days for APC candidates) at SAICA's offices. Again, the suggested solution is only made available to the sitters once they have completed the case study.

The sitters are required to attend a scheduled APC Examco meeting to provide feedback (as far as is practically possible).

SAICA applies the following criteria in the selection of sitters (to the extent that is practically possible):
- One trainee from public practice;
- One trainee from auditor general;
- One trainee from commerce; and
- One of the above should, where possible, previously have been an APC honours roll candidate.

6.3 Language
The APC is only available in English, in line with the SAICA language policy.

7 MARKING OF PROFESSIONAL COMPETENCE

7.1 Overview
The marking of professional competence is decidedly different from the traditional marking approach that is used in the IAC. Candidate's competence is evaluated based on the quality of the overall candidate submission (as opposed to being given specific marks for specific tasks).

The primary objective of the marking process is to identify those candidates who do not exhibit sufficient professional competence to be granted entry into the profession as a CA(SA). Thus, the requirement for passing the APC is that candidates should demonstrate sufficient evidence of appropriate competence at the overall level of what is expected of an entry-level CA.

If the mark grids and/or strawman profile change during the marking process, APC Examco approves all such changes prior to these being implemented in the marking process. This ensures that markers do not 'drift 'away from the initial APC Examco expectations without being authorised to do so.

7.2 Key bodies involved in the marking process.
7.2.1 The APC Examco
The APC Examco's expectations are based on the level of difficulty of each task within the case study and the overall level of difficulty. The APC Examco expectations are reflected at task level and at the overall level and are set out in a draft strawman profile. These expectations serve as guidance for the senior markers in the test pack marking process.

7.2.2 The marking teams
In what follows, it is important to note that not all of the various markers are required to be members of APC Examco, although some members of APC Examco do form part of the general body of markers. The following is the structure of the marking team for each assessment:

Umpire
This person is responsible for the marking process as a whole. He/she may also act as an arbitrator in the borderline review process (see section 7.4.1). The umpire is responsible for ensuring that the marking is fair and consistent amongst markers throughout the entire process.

He/she is responsible for implementing necessary interventions to manage the ultimate objectives of the marking process.

Team leaders
These are experienced markers and are responsible for the marking within their teams and for ensuring fairness and consistency in the marking as between markers in their teams. Team leaders support the umpire in managing and ensuring the execution and achieving the objectives of each of the processes under section 7.3.

Senior markers' team
This is made up of the umpire and team leaders and has leads the marking process and apply professional judgement, where there are disputes in reconciling candidates' answers between markers. The senior mark team

reports to the APC Examco and CAPD Committee on the processes followed during marking. Any updates to the solutions and mark grids are presented to the APC Examco for approval.

Markers
SAICA appoints markers based on the number needed to avoid fatigue whilst ensuring all candidates' attempts are marked within the defined period of time.

Markers are divided into different teams, each headed by team leaders. The allocation of markers into teams is based on their preference for disciplines represented in the tasks.

The number of team leaders assigned to each team, is dependent on the size and number of tasks allocated to the team to mark. Within each team, markers are responsible for assessing candidate attempts at a particular task(s) and either mark as the first marker or the second marker per batch of scripts in a double-blind marking process.

Umpires, Team Leaders and Markers are selected taking into consideration the following:

- Qualification as a CA(SA).
- Experience required (e.g., APC Examco Member, Subject Matter, etc.).
- Prior marking experience.
- Transformation.

As the APC is an assessment of professional competence, markers are required to exercise professional judgement. Markers therefore need to be suitably qualified and have appropriate experience in marking.

7.2.3 SAICA accredited training offices, universities, and professional programme providers
SAICA Accredited training offices, universities and professional programme providers are invited to comment on the case study after the APC has been written. Professional programme providers also receive the mark grid and solution to comment on (due to their insight into the marking process of the APC). Such comments are incorporated during the read through and test pack marking processes and the marking grid and related strawman profile is amended to incorporate their comments, after approval by APC Examco.

7.3 Steps in the marking process
Processes to ensure the marking process is performed as effectively, fairly and consistently as possible include:

- The development of a robust and complete marking grid before main marking commences.
- The double-blind marking process which ends with a reconciliation at the task level between marker 1 and 2.
- Seeding of scripts, in which all markers are required to mark pre-marked candidate responses each day to ensure their continued consistent application of the marking grid. This process continues until the Team Leader is comfortable with each marker's consistency.
- Monitoring of consistency in marking by Team Leaders.
- Monitoring of the consistency of the marking between markers by the Team Leader throughout the main marking process.
- Regular meetings to provide ongoing feedback during the marking process:
  o Between the Umpire and Team Leaders; and
  o Between the Team Leaders and Markers in their team.

The steps in the marking process are summarised as follows:

- Initial read through of candidate scripts *(section 7.3.1)*
- Test pack marking process *(section 7.3.2)*
- Developing the Consistency mechanism and training materials for markers *(section 7.3.3)*
- The main marking process *(section 7.3.4)*

7.3.1 Initial read through of candidate scripts

The primary purpose of the read through process is to familiarise the senior mark team with the case study and validate and update the mark grid.

The Senior Markers are allocated tasks based on their areas of expertise for which they will become Team Leaders. Prior to the Senior Markers' team conducting an initial read through on a task-by-task basis, each Team Leader provides a comprehensive overview of each task and related element of the mark grid, giving the rest of the Senior Markers insight into the task and related technical matters in order to be informed and able to adequately apply themselves in assessing the various levels of competence in candidates scripts for the related tasks. On completion of the read through by all Senior Markers, the Umpire facilitates a detailed discussion, comparing candidates' responses against the indicators in the mark grid. These discussions may lead to amendments to the mark grid for each task.

In selecting an appropriate sample of scripts for the read through, reference is made to the number of candidates from each professional programme provider using a representative sampling technique.

Shortly after the writing of the Assessment, SAICA invites third parties such as professional programme providers and training offices, to provide feedback on the case study. The Senior Mark team considers and debates the responses received from these third parties and where appropriate validates and updates the mark grid to present to APC Examco for approval prior to the start of main marking.

The updated mark grid (referred to as the test pack mark grid) is used in the test pack marking process.

In addition, the read through process may alert the Senior Markers' team to significant issues in the case study itself, which may have impacted on the candidates' ability to successfully complete the case study and may require moderation later in the process.

In the event that the test pack mark grid differs materially from the mark grids previously approved by APC Examco then it is incumbent on the Umpire to call a meeting with APC Examco and seek guidance and approval of the test pack marking grid before proceeding to the Test Pack Marking stage. Essentially updates should be confined to additions to the mark grids and not include substantive changes of magnitude.

7.3.2 Test pack marking process

The Senior Markers' team carries out the test pack marking process, using the same scripts selected for read through.

The Senior Markers' team uses the test pack mark grid template to conduct the test pack marking process.

The objectives of the test pack marking process include:

- Validating the test pack mark gird and identifying any further amendments that are needed to that mark grid (changes would be for errors in the mark grid, additions to the mark grid arising from alternative ways of doing things, etc.).
- Identifying any further significant issues in the case study itself which may have impacted on the candidates' ability to successfully complete the case study and for which the strawman profile should be amended to best accommodate such issues.

The test pack marking process involves:

- The Senior Markers' Team marking the test pack using double-blind marking;
- Both markers reconciling at the task level; and
- The use of the electronic marking tool.

The outcome of the test pack process is a suggested updated mark grid and related straw man profile which APC Examco still needs to approve, by satisfying itself that all valid comments received (see 7.2.3) were incorporated

into the mark grid and solution, and that all the steps in the test pack marking process have been adequately performed. Essentially, APC Examco needs to be comfortable that every effort was made during this process to identify the full range of acceptable responses to each task, and that all valid responses are accommodated in the post test pack mark grid to be used in the main marking process.

An evaluation and approval meeting then takes place between APC Examco and the Senior Markers' Team in which the test pack statistics and related reports, and reactions to the comments received from third party sources are discussed and debated and the related mark grid and straw man profile are approved.

7.3.3   Developing the Consistency mechanism and training materials for markers

The objectives of this process are to mark a number of scripts that are to be used:

- For the training of markers (referred to as consistency scripts);
- For seeding into the main marking process to ensure all markers are consistent in the application of the mark grid and strawman profile during marking (referred to as seeded scripts); and
- For developing training materials for use in training the Markers before the main marking commences.

A random sample of scripts are chosen for this process and sometimes the sample is supplemented with good training examples that were identified during the test pack process. These scripts are anonymous, whereby the exam numbers are redacted before copies are made for all markers. Alphabetic reference is given to each script in the sample.

Developing the consistency mechanism and training materials involves:

- The Senior Markers' Team selecting scripts for evaluation (consistency and seeded scripts).
- The Senior Markers' team evaluating all selected scripts and then agreeing on the level of competence by task for each of the selected scripts.
- The Senior Mark team recording the results by task and in aggregate for each selected script, which then becomes the benchmark level of competence for each script.
- During this process, the test pack mark grid may be further refined (especially differentiating between primary and high-level indicators, clarifying the wording and adding to the grid).
- Finally, the strawman is amended as a consequence of the changes to the test pack mark grid.

Following the Initial Read Through and Test Pack activities, the APC Examco then meets with the Senior Mark Team and based on the feedback and findings gives input into and approves the suggested amendments to the test pack mark grid and the strawman profile which are to be used for the main marking process.

The APC Examco is thus taken through the entirety of the potential adjustments being considered by the Senior Markers during all these processes and considers whether all factors related to the presence of potential ambiguities, time pressures or inappropriate requirements, have been adequately catered for and amended in the mark grid, solution and straw man profile.

7.3.4   The main marking process

Markers are split into teams, who are responsible for the marking of a specific task.

The main marking process includes the following activities:
- Marker Training, and
- Main Marking which involves:
    o Reconciliation processes;
    o Moderation and review by Team Leaders;
    o Monitoring by Team Leaders of Seeded Scripts to maintain consistency in marking; and
    o Concluding on each candidate's overall level of competence.

It is important to note that at no stage in the marking process, is the strawman profile provided to the Markers, since Markers are expected to apply their professional judgement in evaluating each candidate's answer, without having to follow 'a recipe' as defined by the strawman profile.

7.3.4.1 Marker training

Marker Training consists of the following steps:

- Training and clarification on all relevant technical aspects, along with a thorough revision of the solution applicable on a per task basis to ensure Markers have a comprehensive view of all possible valid answers.
- The mark grid is introduced to Markers for the task(s).
- Consistency scripts are marked by Markers and the conclusion they draw regarding competence are compared to the benchmark as previously determined by the Senior Markers. Where appropriate Team Leaders engage with Markers to clarify the reasons for any differences between their outcome and the benchmark. This process builds and evaluates competency and consistency in each Marker.
- Informal guidelines are given to Markers (based on the strawman profile) by the Team Leaders, to enable Markers to better understand what each level of competence for the task(s) allocated to them represents.
- The Markers are provided with access to the electronic marking tool and trained in using it.
- Markers are required to evaluate an additional number of consistency scripts on the tool. The benchmark for these scripts has already been captured on the Electronic Marking tool and reports are run by the Team Leaders to see the consistency with which the Markers are able to evaluate different answers.

Only once Team Leaders are comfortable that their Markers have reached the requisite level of expertise and are displaying sufficient consistency in evaluating competence, will they allow the Markers to commence with the main marking.

7.3.4.2 Main Marking

The process followed by each Marker in evaluating the task(s) is as follows:

- He/she firstly reads through the candidate response to the task then decides on the level of competence achieved by candidate for that task.
- The levels of competence per task to be awarded are:

NA	Not attempted
NC	Not competent
LC	Limited competent
BC	Borderline competent
C	Competent
HC	Highly competent

- After assessing the task level of competence, each Marker records whether a candidate has identified the relevant indicators as defined in the main marking mark grid, in addressing that task i.e., "achieved / not achieved".
- Next, considering the indicators achieved and not achieved for the task, each Marker reconsiders the initial task level of competence he/she awarded earlier.
- Both Markers must reach the same conclusion as to the awarded level of competence at task level. Where the two Markers are independently not in agreement as to the level of competence, this is flagged by the electronic marking tool (CE) and a reconciliation process is carried out.
- The number of indicators marked as having been achieved is not always directly linked to the level of competence awarded (i.e., a minimum number of indicators may not be required to reach a specific level of competence for the task being evaluated. This reflects the fact, that is some instances, certain indicators may carry a higher weighting than others and therefore there is no predictive 'linear' relationship as between the number of indicators identified and the task and eventual assessment outcome).
- The determination of what level of competence to award for each task will depend on what is required in each task and Markers, having been trained and guided in making this decision, now apply their professional judgement.
- Finally, the electronic mark grid template provides a separate space where markers must comment on how they came to their conclusion.

7.3.4.3 Reconciliation (Markers at task level)

Where the two Markers have reached differing conclusions as to the candidate's level of competence, the electronic marking tool automatically flags the discrepancy and a reconciliation must be performed.

- The reconciliation is undertaken by Marker 1 and 2 (original Markers of the script). There may however be cases towards the end of the marking period, whereby Team Leaders are obliged to complete the reconciliation process in the interests of time or when either of the Markers is not available.
- In the reconciliation process both Markers, for the first time, have sight of each other's work e.g., indicators achieved/not achieved, initial task level conclusions and comments in coming to their initial conclusion.
- In cases where the two Markers after meeting and debating each other's evaluation efforts still cannot reach agreement, the script is referred to the Team Leader or Umpire for ultimate resolution.

7.3.4.4 Monitoring and review by Team Leaders

During the main marking process, Team Leaders are required to review and monitor the work of their Markers, both as individuals and as teams of two. On an ongoing basis, Team Leaders review scripts marked by their Markers and review Markers' performance through the reports provided by the electronic marking tool (CE) (including monitoring the combination of Markers). Where concerns are evident, Team Leaders are obliged to train and correct Markers.

Team Leaders who identify specific Markers or combinations of Markers who are marking too leniently or too strictly are required to review the batches of scripts previously marked by the Marker(s) to see whether corrective steps need to be taken, by discussion with the Marker (and in some cases ensuring that Markers are no longer paired together.

7.3.4.5 Seeded scripts

The objective of using the seeded scripts is to ensure that consistency in marking continues throughout the main marking process. Markers are required, on a daily basis, to evaluate these scripts for the tasks allocated to their team.

The Team Leaders conduct a constant review of the individual Markers' efforts by comparing each Marker's assessment of the seeded script tasks to the benchmark of the Senior Mark Team and respond accordingly. This is facilitated by reporting from the electronic marking tool.

Any concerns with marker consistency during this process require Team Leaders to intervene either with the Markers individually or if more widespread, with the team as a whole.

The use of seeded scripts continues for each day of the main marking, until such time as the Team Leader responsible for the team is comfortable that consistency is achieved and maintained.

The outcome of the assessment of the seeded scripts does not affect the overall results of those candidates whose scripts are being used as seeded scripts. (i.e. seeded scripts are used exclusively for ensuring that the marking process remains fair, and that marker consistency is managed throughout the marking process).

7.3.4.6 Overall level of competence

The overall level of competence (i.e., the conclusion on each candidate's entire answer script) is assessed at one of the following levels of competence by the Senior Mark Team:

NC	Not competent
LC	Limited competent
BC	Borderline competent
C	Competent
HC	Highly competent (Honours roll)

- Once all teams have completed their assessment of task level competence for all candidates (as reconciled by markers and by team leaders), the Senior Mark team, assisted by electronic reporting, apply the strawman profile that defines the overall level of competence.
- Any overall conclusion on the level of competence that does not meet the strawman profile as defined for LC and below or C and higher, is awarded a BC level of competence and is therefore subject to the borderline review process in order to better determine if the candidate is C or LC overall.

7.4 Review of the main marking process and results

On completion of the main marking process APC Examco and the Senior Mark team meet again:
- to review the outcomes and, to agree on the process for borderline reviews.

The Umpire and Team Leaders play a key role in reviewing the main marking process. The Umpire also acts as the final evaluator in the borderline review process while Team Leaders, being the most senior members of the marking teams, undertake the borderline reviews.

To make informed decisions regarding possible further marking and the borderline review, the following information is disclosed to the APC Examco:

(a) Consideration of the candidate population

The APC Examco considers whether there are any further factors which may have a bearing on the results achieved to date, resulting from a change in the composition of the candidate population from previous years (.e.g. Covid type issues creating knock on effects).

This implies that if the APC Examco has not identified any factors relating to the candidate population, that may have resulted in the fluctuation in preliminary results (raw), compared to prior years, any fluctuation must be explained with reference to the assessment itself. The APC Examco makes its determination as to changes in the candidate population before the competencies per task are presented.

(b) Comments by the Senior Marking team on the main marking process (by task)

Each Team Leader presents a review of the performance of his/her mark team (and the tasks allocated to the team) and provides comments on the marking process findings, including the performance of the candidates on the particular task, as experienced by each mark team.

(c) Distribution of indicators by type and competency area

Various reports are now provided to APC Examco based on raw results, for example: Population averages, by level of competence for each task.

(d) Statistical analysis of results

A statistician presents a detailed analysis of the raw result outcomes at task level, drawing attention to correlations between specific tasks and their outcomes.

(e) Other relevant information which may require a further review of specifically identified candidates' scripts

i. Ambiguities in the case study and tasks and moderation thereof

APC Examco reviews all adjustments made previously in response to any detected ambiguities and concludes on the fairness of these adjustments.

ii. Inappropriate requirements

After reviewing all adjustments already made in the marking process for inappropriate task-based requirements, APC Examco will consider whether there are any other factors which should still be brought to account, given the syllabus and the point of professional development at which the assessment takes place.

iii. *Overall standard of the case study*

APC Examco makes every effort to ensure that in aggregate the case study is set at an appropriate standard and accords with the underlying competency framework (which is used by candidates and institutions preparing candidates for the assessment). In assessing the overall standard of the case study, APC Examco considers whether the case study enabled exceptional candidates to demonstrate high levels of competence and results in candidates who do not demonstrate competence being assessed accordingly.

Taking into account the feedback from the Senior Markers' team, the APC Examco considers to what extent the standard of the case study may have been set too high and, if so, whether this had a negative effect on the candidates' ability to demonstrate competence.

When APC Examco concludes that the standard may have been too high then, with support from the reporting and statistician's analysis, it adjusts the strawman profile for the borderline review process.

iv. *Alternative solutions*

APC Examco in reviewing the additional solutions that have been developed considers whether or not, given the integrated nature of the tasks, appropriate cognisance has been taken of the 'knock on' effects of an alternative solution in so far as related tasks are concerned.

After reviewing all these matters with the Senior Markers' team, APC Examco will determine specific guidelines for the borderline review which address any residual concerns arising from the factors detailed in i to iv above). The determination of these guidelines is subjective and is an inherent component of assessments of this nature. This calls for experienced members of the APC Examco to apply their judgement to the assessment as a whole.

APC Examco, with its in-depth insight into all processes of setting and marking up this point, has the necessary experience and expertise to apply professional judgement (within the clear guidelines contained in this document) to make informed decisions as to how any potential moderation factors should be incorporated into the borderline review process and how the mark grids and strawman profiles should be amended for the borderline review process. Any considerations and updates will be documented in detail and presented to the CAPD Committee to inform the adjudication process.

7.4.1 *Borderline review process*
In the main marking process, an additional level of competence (borderline competent (BC)) is included as an outcome. This level of competence now needs to be eliminated in the borderline review process since it indicates some doubt in the minds of initial Markers and a firm position needs to be taken after considering all the issues dealt with in the clause above.

In addition, APC Examco's considerations in the final review process may have led to the identification of further candidates (from the LC category) who should also be subject to a borderline review.

Criteria for determining candidates for the borderline review

Overall conclusion on level of competence	Main Marking Status	Action to be taken
NC	Fail	No re-evaluation

LC	Consider for borderline depending on outcome of the preliminary review	Possible re-evaluation
BC	Borderline	Re-evaluation
C	Pass	No re-evaluation
HC	Pass	Consider for honours roll

In the borderline review all "BC" scripts are reviewed, and the decision is made to conclude on the overall level of competence of these candidates as to either "LC" or "C". In other words, the category "BC" falls away on completion of the borderline review.

The borderline review is conducted under the direction of the APC Examco with the Senior Markers' team undertaking the actual review.

The objectives of the borderline review include:
- Re-evaluating candidates for whom the overall conclusion is BC.
- If necessary, re-evaluating candidates for whom the overall conclusion is an LC.
- Refining the Honours role.

The borderline review process is as follows:
- Senior Markers first undertake a review of each of the tasks to confirm the task level conclusions, especially where a candidate has many BCs or where the two primary markers had differed, prior to reconciliation by two or more competence levels for that task. This includes reading the candidate's response to each task and the Markers' comments made per task and then confirming or changing the originally allocated task level of competence.
- Senior Markers are required to make the necessary comments when the task level of competence is changed.
- Senior Markers then apply the final straw man profile that has been created for the borderline review process, and conclude on the overall competence level, either C or LC.
- The application of the final straw man profile to borderline review, requires a combination of the following:
  - a read through of entire script; and
  - a review of the totality of the candidate's primary indicator responses in relation to the average achieved by competent candidates.
- In the event that a Senior Marker is unable to come to either a C or LC conclusion, another Senior Marker or the Umpire is consulted to aid in reaching the final conclusion, and if a final conclusion cannot be reached, the candidate is assumed competent and a C conclusion will be awarded, unless there is evidence showing otherwise.

7.4.2   Honours Roll Candidates
An honours roll is identified each year at the discretion of the APC Examco. The honours roll represents candidates who have performed exceptionally in the Assessment and who have shown strong insight in their submitted responses.

APC Examco, with input from the Senior Markers' team puts forward to the CAPD, a "straw man" profile which sets out a profile for candidates who should be recognised on the honours roll.

Such "straw man" profile takes the following factors into account:
- The straw man profile is to be applied to all candidates.
- All tasks must have been answered.
- Candidates must have achieved a minimum number of C's and HCs at the task level (this number is to be determined based on the straw man in relation to each case study).
- Such list will be further filtered based on other factors to be determined and agreed by the APC Examco in relation to each case study (this could include a combination of C and HC for the tasks and in some circumstances may include a BC on a very difficult task).
- Candidates may not have achieved any NA, NC or LC ratings in any of the tasks.

7.4.3 Post borderline review

Once the borderline review process is complete the results are collated as follows:

Abbrev	Description	Pass / Fail
NC	Not competent	FAIL
LC	Limited competence	FAIL
C	Competent	PASS
HC	Highly competent	PASS

Only the pass / fail decision is published.

7.5   Final review, adjudication, and approval by CAPD Committee

The CAPD Committee, having final responsibility for the APC, approve all the processes followed by APC Examco and adjudicates the outcomes of the APC Examco activities. This requires an evaluation of all steps taken by APC Examco in the whole process to satisfy the APC principles set out in the APC Setting, Marking and Adjudication Policy. It is a requirement, therefore, that representatives from APC Examco and the Senior Markers' team be present at meetings of the CAPD Committee which relate to approval of the processes and results.

The APC Examco follows the processes and policies as set out by CAPD in the APC Setting, Marking and Adjudication Policy which will thereafter be ratified by CAPD prior to the results being released.

The final review of the APC processes includes:

- The APC Examco and Senior Markers' team presenting the processes followed up to this point to the CAPD Committee.
- The disclosure of the average results by task (including those before and after borderline reviews).
- A presentation by a statistician of results after borderline reviews with comparisons to prior year outcomes.

At this stage, if satisfied that all the processes undertaken are in line with the APC Setting, Marking and Adjudication Policy and that all possible factors affecting candidates' performance have been taken into account, the CAPD Committee approves the outcome of the process. If not satisfied, they will require that further processes are carried out by APC Examco, that may result in adjustment to the final outcome.

The CAPD Committee ensures that the final decision (results) is a fair reflection of the competence demonstrated by candidates. Once satisfied, the CAPD Committee approves the results.

7.5.1   Adjudication overview

Adjudication is an inherent part of any assessment and is widely practised by education and professional institutions both locally and internationally. Adjudication is not a lowering of the required standard; it is simply an acknowledgement that assessments are seldom, if ever, perfect and that initial assessments are not necessarily an entirely accurate reflection of competence. The adjudication procedure enables a fairer measure of a candidate's true competence to take place.

In adjudicating, the following principles are applied:

(a) Adjudication must be fair to all candidates; no candidate should be advantaged over others.
(b) Adjudication may not be an attempt to achieve pre-determined pass rates.
(c) Adjudication must be based on educationally sound principles taking due cognisance of the rigour of the totality of work done in case study setting, reviewing, marking and moderating, etc. by APC Examco.
(d) Adjudication should take into account all factors that result in the overall marking not being an accurate reflection of competence.
(e) No downward adjustment may be made as a result of adjudication. This is so because candidates would already have adjusted their individual responses to align with the case study and requirements as they were stated and cannot be prejudiced by later interpretations of the case study.

Despite the rigour of all of the APC Examco processes, it could be found that after the event further factors become evident which may have affected candidates' performance in the completion of the case study. This includes factors that could not have been avoided and for which no adjustment could be made through the marking process such as a bomb scare or fire, prolonged power outage, excessive noise in an assessment venue, etc.

It should be emphasised that these factors affect neither the reliability nor validity of the assessment.

It is accordingly reasonable and in fact necessary that, with the benefit of hindsight, the CAPD Committee reconsiders the outcome in light of the existence of any extraordinary factors. Such an approach is common practice among both education and professional institutions across the world.

The CAPD Committee should consider the pass rate achieved in the light of previous years. Where there is a significant fluctuation, the CAPD Committee should examine whether or not there were circumstances that were not previously identified and, therefore, were not taken into account in adjudication. Where such circumstances are identified, the CAPD Committee should revisit the steps listed above in order to ensure that all factors that may have affected the assessment of candidates have been identified and accounted for.

It should be emphasised that the purpose of comparing pass rates with those of previous years is not to achieve a desired pass rate. Instead, the purpose is to alert the CAPD Committee to factors which may have been overlooked in the adjudication process. After reconsidering these factors, the current year's pass rate, even if it differs significantly from previous years, will nevertheless be justified.

Only once all the above steps have been completed is the final pass rate achieved by candidates determined for disclosure to the CAPD Committee.

Once the CAPD Committee has completed its work the results are published.

7.5.2   *Adjudication is final*
Adjudication is an inherent part of any assessment, and particularly in the written form of assessments. The procedure is fair to all candidates and places the assessment within the context of the purpose it serves, namely, to be an assessment of a candidate's level of professional competence. SAICA is therefore confident that the adjudication process defined above ensures that the final assessment of candidates correctly reflects the actual competence demonstrated.

In light of the rigorous marking and adjudication processes followed with regard to the APC, the adjudication process will under no circumstances be re-opened or any correspondence on any script be entered into.

8   EVIDENCE OF MISCONDUCT OR DISHONESTY

The following sets out the process for dealing with specific circumstances regarding a candidate's disqualification from the APC, as defined in the APC Regulations.

The facts will be reported to the SAICA secretariat. A legal opinion will be obtained, if necessary. A disciplinary hearing will be held at which the candidate will be given an opportunity to present his/her side of the incident. The panel conducting the disciplinary hearing will be the SAICA Professional Conduct Committee (PCC) or Disciplinary Committee (DC). Once the facts have been presented the panel will decide if the candidate is guilty or not.

The evidence of misconduct or dishonesty could also have been derived from a guilty verdict already handed down, e.g., from disciplinary hearings at a university, training offices or current employers.

If found guilty of misconduct or dishonesty in these disciplinary hearings, the   CAPD Committee needs to evaluate if the candidate, based on a variety of factors (such as number of offences, seriousness, prejudice suffered, sanction imposed and/or subsequent ethical issues) will be disqualified from the assessment and his/her results will be considered null and void.

Depending on when this evidence of misconduct or dishonesty is brought to the CAPD's attention, however the

aim would be to consider whether a candidate is fit and proper prior to writing the APC.

The APC Regulations, which gives the CAPD Committee the right to disqualify that person from that and/or any further assessments if that person is not considered a fit and proper candidate, would then be applicable.

9   ASSESSMENT RESULTS

Each candidate will be informed by SMS as soon as possible after the official release of the results as to whether he/she was successful or unsuccessful in the assessment.

The overall result will reflect the POST-ADJUDICATION result (this will be reflected as a Pass or Fail).

Under no circumstances will any discussion or debate relating to a candidate's script be entered into.

Under no circumstances whatsoever will any application for a remark of any script be entertained.

10   ACCESS TO CANDIDATES' ANSWERS

Any candidate who is unsuccessful in the assessment will receive a copy of:
* his/her assessment of level of competence at task level and overall; and
* a copy of his/her answer script.

Examiner's comments, specimen examples and voice over presentations will be published on the SAICA website for unsuccessful candidates to consult, subsequent to receipt of their answer scripts and assessments of level of competence.

Version control
1.   Drafted February 2013 – applicable to the APC 2014
2.   Updated April/May 2013
3.   Updated 19 July 2013 for APC Examco changes to the process
4.   Updated 13 September 2013 and again on 16 October 2013 for final APC Examco changes (hummingbird V10) – Approved IPD Committee 20 November 2013
5.   Updated November 2015, approved at IPD 25 November 2015 – applicable to APC 2016
6.   Updated July 2019 – applicable to APC 2019 onwards – approved by IPD 6 August 2019 (hummingbird V15)
7.   Updated March 2020 – applicable to APC 2020 onwards (hummingbird V16) – approved by IPD on 20 March 2020
8.   Updated October 2021 – applicable to APC 2021 onwards (hummingbird V17) – considered by IPD in November 2021
9.   Updated by the APC Examco between November 2023 and October 2024 – approved by CAPD on 20 November 2024

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