CA(SA)
COMPETENCY FRAMEWORK

2021[1]

GUIDANCE ON THE CONTENT[2], DEVELOPMENT AND ASSESSMENT OF COMPETENCIES IN THE TRAINING PROGRAMME

This document must be read together with the following documents:

- Preface to the CA(SA) Competency Framework 2021;
- CA(SA) Competency Framework 2021; and
- Guidance on the Content, Development and Assessment of Competencies in the SAICA Academic Programme 2021

[1] Outcome of the CA2025 Project

[2] In the context of the training programme content includes Competencies and Learning Outcomes

Version control

16 February 2021	Approved by the IPD on 4 February 2021
28 July 2021	Amendments approved by the IPD on 21 July 2021

ACKNOWLEDGEMENTS

SAICA wishes to acknowledge the research team from the University of Pretoria that conducted the research for the CA2025 project and who contributed significantly to the development of the competency framework itself:

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1. INTRODUCTION

1.1. In view of the implementation of the CA2025 Competency Framework, this document has the objective of providing providers of the training programme with guidance for the development and implementation of the SAICA accredited programme.

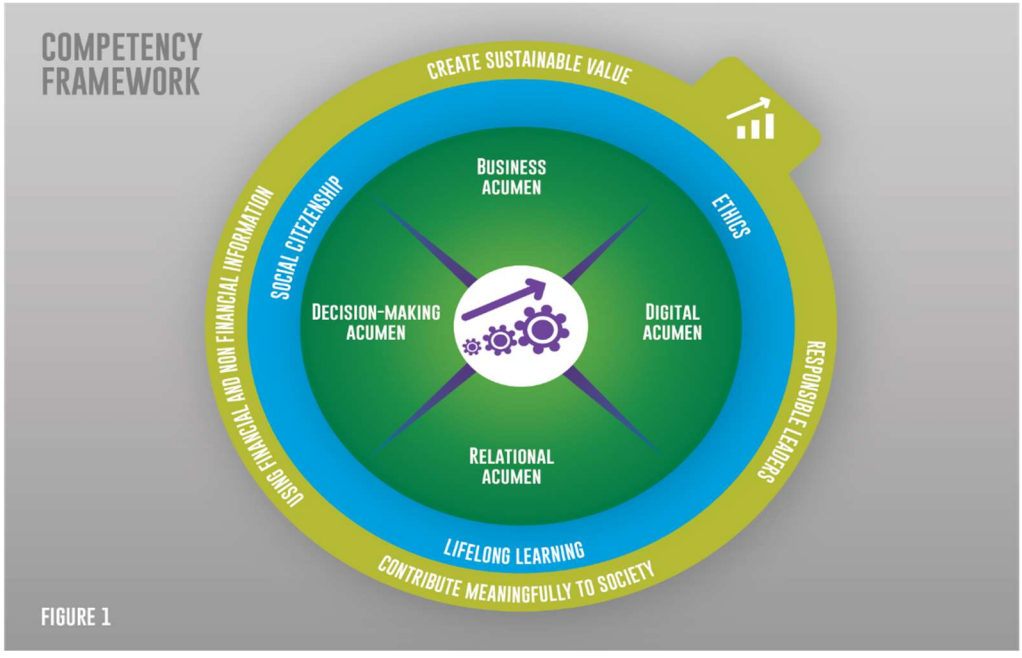
1.2. This document is considered a living document and will require regular and ongoing review.

2. COMPONENTS OF THE COMPETENCY FRAMEWORK:

2.1. The competency framework is made up of the following components which, in implementation, are all integrated:

	Icon	Elements of the professional competencies
Ethically responsible leaders fulfilling their social mandate by using integrated thinking to create sustainable value		Professional values and attitudes
		Enabling competencies (defined as acumens)
		Technical competencies in the value creation process

The aforementioned competencies are depicted in Figure 1 below:



2.2. CAs need to integrate all relevant competencies (professional values and attitudes, enabling competencies and technical competencies) to provide quality deliverables (inputs, services, products and experiences) on a wide range of inputs, activities and outputs that lead to outcomes in an organisation's value creation process. This requires integrated thinking (also presented as an enabling competency below) to achieve viable solutions whilst considering all alternatives, by obtaining a broader understanding of an issue, creating a design or formulating a plan etc.

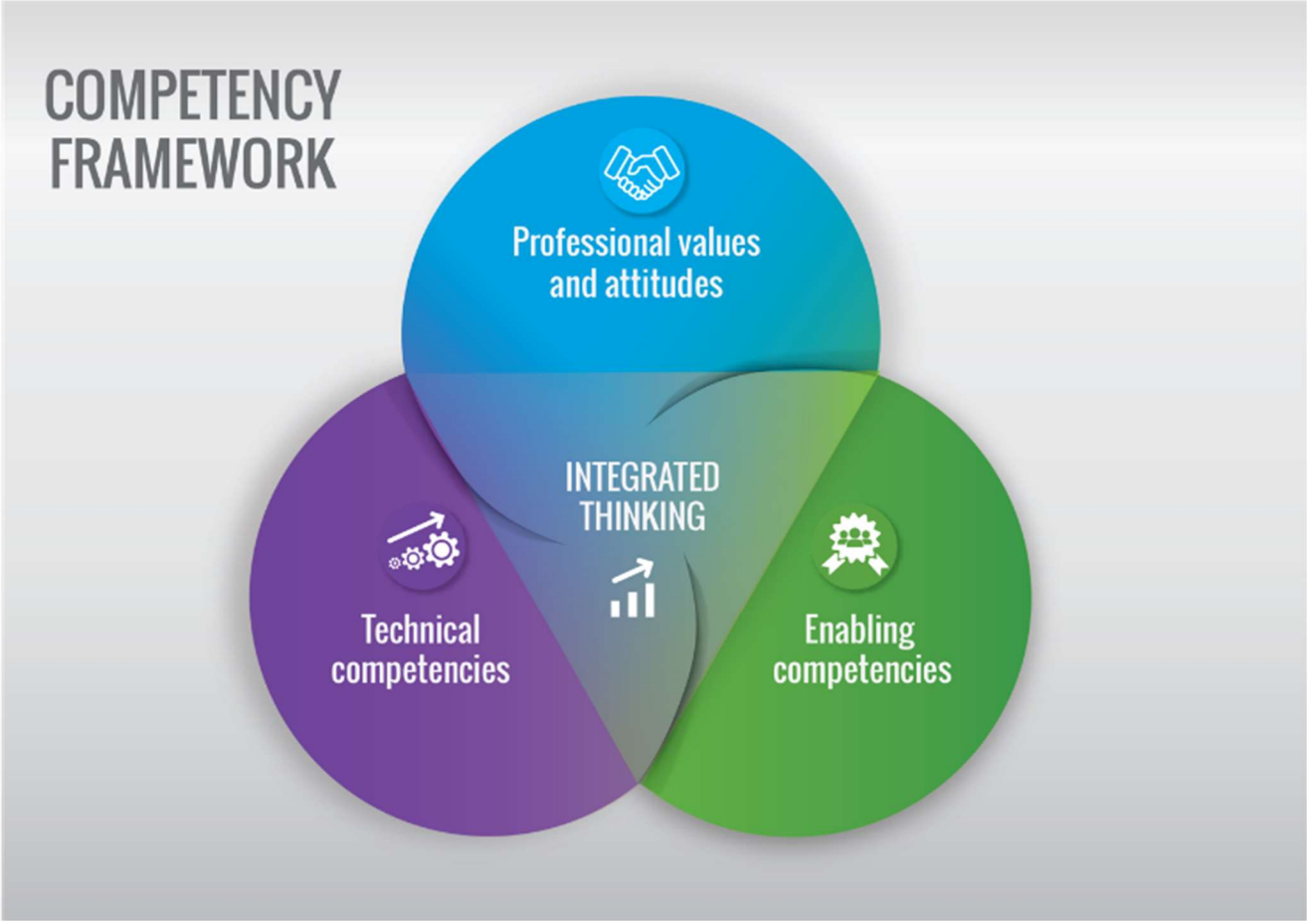
2.3. There are three competency types, namely:

(i) Professional Values and Attitudes

(ii) Enabling competencies

(iii) Technical competencies in the value creation process

2.4. The competency types cannot be developed or assessed in isolation and indeed it is where these competency types overlap that integrated thinking is achieved.



3. THE CA(SA) COMPETENCY FRAMEWORK 2021 SUITE OF DOCUMENTS

A. PREFACE

- Sets out the
  - components of the qualification process
  - definitions of key concepts used in the CA(SA) Competency Framework 2021 Suite of Documents

B. CA(SA) ENTRY LEVEL COMPETENCY FRAMEWORK

- Identifies and describes the professional competencies (professional values and attitudes, enabling competencies and technical competencies) that a CA(SA) should demonstrate at entry point to the profession

C. GUIDANCE ON THE CONTENT, DEVELOPMENT AND ASSESSMENT OF COMPETENCIES IN THE ACADEMIC PROGRAMME

- Provides providers of the academic programme with guidance for the development and implementation of SAICA Accredited programme.

D. GUIDANCE ON THE CONTENT, DEVELOPMENT AND ASSESSMENT OF COMPETENCIES IN THE TRAINING PROGRAMME

- Sets out the
  - fundamental principles on which the format of the training programme is based,
  - fundamental principles on which the assessment of trainee accountants is based

E. THE INITIAL TEST OF COMPETENCE (ITC)

- Provides providers of the Academic Programme with Guidance on the purpose and nature of the ITC

F. THE PROFESSIONAL PROGRAMME AND THE ASSESSMENT OF PROFESIONAL COMPETENCE (APC)

- Provides providers of the professional programme with guidance for the development and assessment of competencies prescribed for the APC

4. PROFICIENCY LEVELS

4.1. CAs at entry-level are expected to demonstrate competence at defined levels of proficiency. Three levels of proficiency (ranging from 1 (the lowest) to 3 (the highest in the context of the training programme)) are explained in this section and cover competency development from foundational to advanced levels. The three levels of proficiency (foundational, intermediate and advanced) are used in the competency framework. The expert level is achieved post-qualification.

4.2. A proficiency level is specified for each of the professional values and attitudes, enabling competencies and technical competencies (i.e. different measures are used). The competency framework defines levels of proficiency at entry level to the profession. Guidance documentation to academics and training officers provides further clarity on proficiency levels for competencies to be obtained during the academic and training programmes. The academic guidance document also specifies proficiency levels for elements of technical competencies which should be achieved during the academic programme, to reach the overall level of proficiency per technical competency as specified in the competency framework.

4.3. The tables below illustrate the indicators to be considered in assessing proficiency in the training programme. Guidance on the practical assessment of proficiency (formative and summative) and the related instruments will be issued separately.

4.4. **Competence in the Professional Values and Attitudes is measured in three levels of proficiency with reference to two dimensions:**

Dimensions		Levels of competence		
		1 - Foundational	**2 - Intermediate**	**3 - Advanced**
PROFESSIONAL VALUES AND ATTITUDES				
Proficiency in the display of the behaviours reflected in the Professional Values and Attitudes is measured in two dimensions: i) frequency and ii) context.				
i)	*Frequency*	Occasionally	**Always** under **specific circumstances**	**Always under all circumstances**
ii)	*Context*	In a **simple context** with **straightforward** situations	In a **simple context** with **complexity limited to specific situations**	In a **difficult context** with **complex situations**

4.5. **Competence in the Acumens (Enabling Competencies) is measured in three levels of proficiency with reference to four dimensions:**

Proficiency levels		Levels of competence		
		1 - Foundation	**2 - Intermediate**	**3 - Advanced**
ENABLING COMPETENCIES				
Proficiency is demonstrated by the ability to apply the acumens during technical task performance and is measured in four dimensions: (i) level of task understanding, (ii) task completion, (iii) guidance and (iv) dependencies.				
i)	*Level of task understanding*	Displaying a **basic** understanding of the task (key ideas and principles)	Displaying an **intermediate** understanding of the task (using some analysis/ evaluation)	Displaying an **advanced understanding** of the task (thorough analysis /evaluation and making useful recommendations)
ii)	*Task Completion*	(i) Following **pre-determined steps** to perform the task (ii) Using **limited** knowledge and skills	(i) **Initiating** tasks and performing them (ii) Using **multiple knowledge sources and skills in some areas** AND (iii) Using **limited knowledge sources and skills in other areas**	(i) Initiating tasks and performing them (ii) **Integrating multiple knowledge sources and skills in all areas**
iii)	*Guidance*	Requiring **frequent guidance**	Requiring **limited guidance**	Requiring **little or no guidance**
iv)	*Dependencies*	(i) **Working under supervision** and (ii) Carrying out tasks with a low level of risk and complexity using established processes	(i) **Working as part of a team** and (ii) Carrying out some tasks independently, being responsible for the quality of own work	(i) **Managing own work** and being responsible for the quality and quantity of the work done (ii) **May be responsible for leading a team and managing certain functions**

4.6. Learning and development continues post qualification as a CA(SA) and it is therefore reasonable to expect that in some roles CAs(SA) would reach a specialist or mastery level on some of the competencies and learning outcomes. This means that a proficiency level beyond a level 3 may be achieved or expected.

4.7. This further proficiency level can be described as:

a) Demonstrating specialist knowledge (depth of knowledge in a specific area),

b) Applying this specialist knowledge critically and creatively in complex, integrated and ambiguous situations which may involve multiple interpretations, and

c) Generating solutions for defined outputs for unspecified problems and applying a high degree of rigour while exercising sound professional judgement.

4.8. There is a need for a CA(SA) once qualified, to apply the principle in the Code of Professional Conduct that requires the professional to evaluate and ensure they have the necessary professional competence and exercise due care in preforming their specific role. The requirement to continue to learn and develop post qualification is also clearly articulated in the SAICA CPD policy which seeks to measure ongoing lifelong learning and development.

5. THE TRAINING PROGRAMME - FUNDAMENTAL PRINCIPLES

5.1. Academic study is necessary for acquiring and demonstrating professional accountancy knowledge. However, by itself, study does not necessarily demonstrate the achievement of professional competence.

5.2. The training programme provides a professional environment in which aspiring CAs(SA) and AGAs(SA)–

5.2.1. Can develop and demonstrate the appropriate Professional Values and Attitudes and Enabling Competencies (Acumens) (PVAAs) in practical, real-life situations; while

5.2.2. Gaining experience in the technical competences (technical work completed in the various operating and functional units of an organisation) through integration within, between and across each area in the value creation chain (inputs, business processes and outputs leading to outcomes); and

5.2.3. Developing progressive levels of responsibility and proficiency while under appropriate levels of supervision.

5.3. The training programme is only one component of the full qualification model towards the CA(SA) and AGA(SA) designations.

5.4. **Defining sufficient practical experience**

5.5. The IPD has recognised the need to define what would be deemed to be “sufficient practical experience” in the South African context.

5.6. “Sufficient practical experience” is defined as the opportunity for trainees to -

5.6.1. Display Professional Values and Attitudes through performing tasks and applying knowledge from different technical areas to a range of situations and contexts, and

5.6.2. Demonstrate the ability to apply the Enabling Competencies (Acumens) while combining depth (complexity) and breadth (variety) in the performance of technical tasks.

6. THE FORMAT OF THE TRAINING PROGRAMME - FUNDAMENTAL PRINCIPLES

6.1. Professional Values and Attitudes

To ensure an appropriate emphasis on and sufficient development of the Professional Values and Attitudes, SAICA requires trainees to practise and display the behaviours reflected in the following Professional Values and Attitudes

a) Ethics, values and attitudes

b) Lifelong learning, values and attitudes

c) Citizenship, values and attitudes

6.2. Enabling Competencies (Acumens)

To ensure an appropriate emphasis on and sufficient development of the Acumens, SAICA requires trainees to gain experience in and demonstrate the ability to apply the following Acumens:

a) Business acumen

b) Decision-making acumen

c) Relational acumen

d) Digital acumen

6.3. Trainees will gain experience in and develop the PVAAs through performing the technical competencies in the training office.

6.4. Technical Competencies

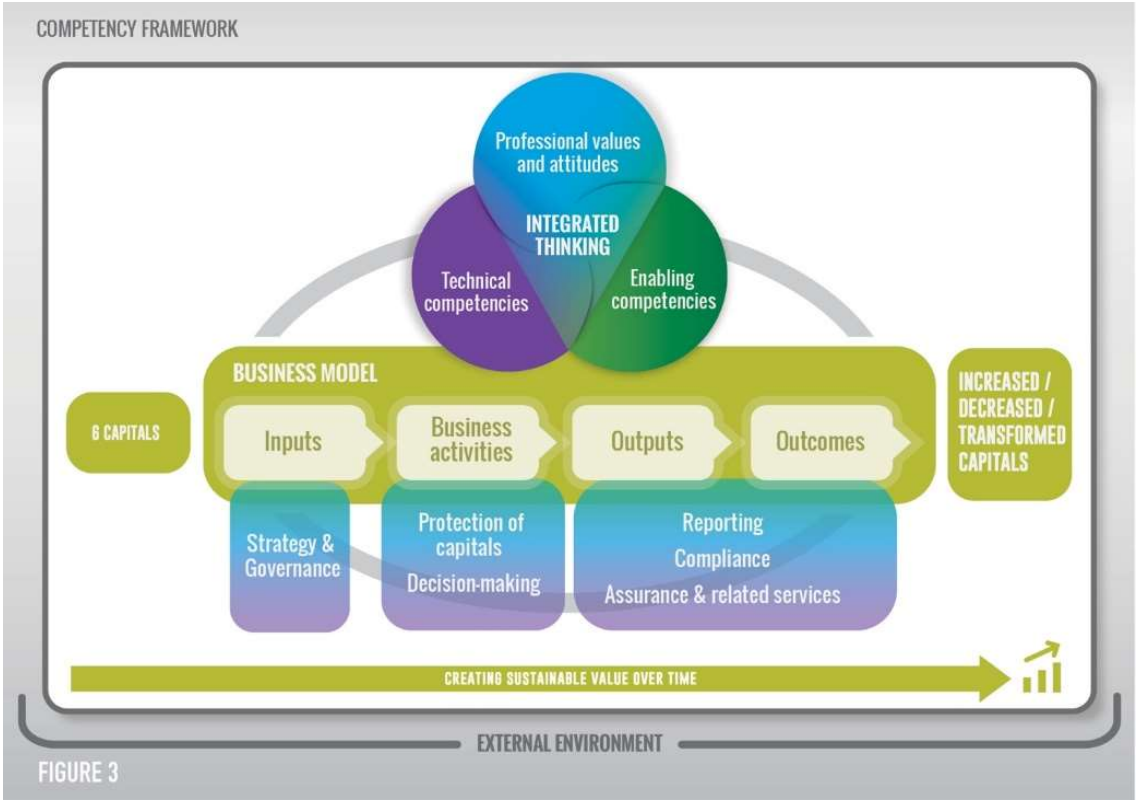


FIGURE 3

6.4.1. Trainees must still gain experience in technical competencies in relation to entities, situations, events, or transactions that are (as this is the context within which the PVAAs are developed):

a) prevalent, determined with reference to how frequently they occur in practice and how relevant they are in practice; and

b) of a size or degree of complexity likely to be encountered by a CA(SA) at the point of qualification.

6.4.2. Therefore, experience of the required breadth and depth does not equate to expertise or mastery in exceptional situations, events or transactions.

6.4.3. Exposure of trainees to technical competencies varies widely between training environments and the nature of these technical competencies is ancillary to the development and demonstration of the PVAAs.

6.4.4. Comprehensive coverage of all the technical competencies cannot be achieved given the duration of the training programme.

6.4.5. The variety and complexity of a trainee's experience will also be determined by the nature, industry and business model of the training office.

6.4.6. However, the experience gained by a trainee in one technical competence area may require experience in another technical competence area, for example, in performing the task "Review the organisation's strategic direction and highlight areas of potential value and risk", the trainee must also take into account "Effective controls or mitigation options for the organisation to manage risks, including unusual risks to which the business is exposed", which emphasises that trainees must be able to integrate within, between and across each area of the technical competencies in the value creation chain (inputs, business processes and outputs leading to outcomes).

6.4.7. SAICA uses the term "integration" to refer to -

a) gaining experience in more than one competency from a single competency area (e.g. Assurance and Related Services) AND

b) gaining experience in more than one competency from more than one competency area (e.g. Assurance and Related Services and Reporting on Value Creation).

6.4.8. SAICA will not prescribe the extent of exposure to the technical competencies. However, the definition of sufficient practical experience requires the opportunity for trainees to -

a) Demonstrate competence (through the application of theory learnt in the academic programme) in the PVAAs through the application of knowledge from different technical areas to a range of situations and contexts, while

b) Combining depth (complexity) and breadth (variety) in the performance of tasks.

7. ASSESSMENT OF TRAINEE ACCOUNTANTS - FUNDAMENTAL PRINCIPLES

7.1. **The purpose of assessment:**

7.1.1. Assessment *for* learning (formative assessment) - where the trainee's development of competence is monitored in order to adjust his/her experience in response to the trainee's developmental needs. It also recognises the vital role of feedback in a trainee's development;

7.1.2. Assessment *as* learning (formative assessment) where the trainee is actively involved in the assessment activities and uses the feedback on assessments. This allows the trainee to gain a better understanding of the subject matter and, therefore, learning takes place; and

7.1.3. Assessment *of* learning (summative assessment) - where the trainee's development programme has been completed an assessor must determine whether the trainee has achieved competence.

7.2. **The objectives of the assessment of SAICA trainees are to:**

7.2.1. Develop trainees' life-long learning skills;

7.2.2. Assess the competencies for each element of the PVAA competence areas;

7.2.3. Provide ongoing constructive feedback with the aim of improving a trainee's competence in the PVAAs;

7.2.4. Provide a framework to support the trainee's experience (in the technical competencies) and development and competence (in the PVAAs);

7.2.5. Engage the "trainer" and the trainee in professional development conversations;

7.2.6. Enable trainees to reflect on their own competence, know their strengths and weaknesses, and use feedback to inform and develop their competence;

7.2.7. Monitor the progress of trainees' development towards competence; and

7.2.8. Create a record to holistically document the trainees' experience (in the technical competencies) and development and competence (in the PVAAs).

7.3. **These objectives can be achieved through:**

7.3.1. A variety of assessment methods,

7.3.2. Multiple opportunities for trainees to gain experience and develop competence,

7.3.3. Multiple reviewers, evaluators and assessors,

7.3.4. Tailoring assessments to the context in which the trainee gains experience, and

7.3.5. Assessor development and Evaluator and Reviewer support.

7.4. **Objectives of the Assessment of the PVAAs**

Professional Values, Attitudes and Enabling Acumens	**Technical Competencies**
To enable trainees to - • present evidence of their demonstration of the PVAAs • reflect on their own competence, • know their strengths and weaknesses, and • use feedback to inform and develop their competence. • reflect on their own competence, know their strengths and weaknesses, and use feedback to inform and develop their competence. The recorded evidence must provide qualitative evidence: • of a trainee's self-evaluation of their display of professional values and attitudes; • of a trainee's self-evaluation of his/her degree of	To provide - • A quantitative and qualitative record of the trainee's practical experience in the Technical Competencies; and • Sufficient information to allow reviewers, evaluators, assessors and SAICA to determine the sufficiency[3] of the trainee's experience to date and to identify the need for specific experience.

[3] Demonstrate competence in the PVAAs through the application of knowledge from different technical areas to a range of situations and contexts, while combining complexity and variety in the performance of tasks

Professional Values, Attitudes and Enabling Acumens	Technical Competencies
competence in the acumens during the performance of tasks; and • to enable reviewers, evaluators, assessors and SAICA to determine the degree of the trainee's competence to date and to identify the need for specific development.	

8. OUTCOME OF THE COMPETENCY FRAMEWORK

8.1. In achieving professional competence, CAs are expected to display professional values and attitudes, and for each area (inputs, business processes, outputs leading to outcomes) be able to integrate relevant acumens and technical competencies. In addition, such integration should be done within, between and across areas.

8.2. The outcome of effective integration of professional competencies manifests as CAs having the potential to be responsible leaders who behave ethically and create sustainable value for a wide range of stakeholders within an organisational context. With their ability to display integrated thinking, CAs are then able to interpret, analyse and evaluate financial and non-financial information, thus influencing others, and together making impactful decisions, and thereby contributing meaningfully to the economy and to society.

9. PROFESSIONAL VALUES AND ATTITUDES

Professional values and attitudes: These define professional behaviour and identify professional accountants as CAs and as members of the CA profession. CAs draw on their personal and professional values and their ability to act with honesty, integrity, accountability and trustworthiness to demonstrate moral and ethical behaviour in the business context and to protect the public interest. By doing more than adhering to the rules of professional conduct, CAs are required at all times to uphold ethical principles and conduct themselves professionally in a manner that exemplifies and enhances the reputation of the CA profession. As lifelong learners, CAs maintain and develop their competence in order to adapt and work in an agile way to deal with complexities.

PROFESSIONAL VALUES AND ATTITUDES Competency area pervasive in all other competencies		Competency short name	
I	**Ethics, values and attitudes**	I1	Personal ethics
		I2	Business ethics
		I3	Professional ethics
II	**Citizenship, values and attitudes**	II1	Personal citizenship
		II2	Professional citizenship

		II3	Corporate citizenship
III	**Lifelong learning, values and attitudes**	II1	Self-development
		II2	Adaptive mind set and agility

Note that given the context of the academic and training programmes, it is likely that managerial competence would only be achieved post-qualification.

Detailed information on competencies and learning outcomes required in relation to the development of professional values and attitudes is presented in the table below:

I ETHICS, VALUES AND ATTITUDES

This competency area includes personal, business and professional ethics and describes the ethical principles, values and attitudes an individual must apply, also when interacting with others.

I1	Personal ethics
Personal ethics refers to a personal value system applied by an individual to decision-making, conduct and interaction between the self and others.	
Level	**Learning Outcomes**
3	a) Act honestly and demonstrate personal integrity, accountability and trustworthiness including while interacting with others
	b) Carry out work in a manner that protects public interest, the client, employer and other relevant stakeholders, and put these before your own interest

I2	Business ethics
Business ethics refers to the ethical principles and values applied by the organisation to decision-making, conduct and the relationship between the organisation, its stakeholders and society (King IV).	
Level	**Learning Outcomes**
3	a) Evaluate the impact of ethics within a specific business environment (a client or your training office) and how ethics is managed in that context
	b) Demonstrate how you contributed to the ethical culture of your business environment
	c) Use an ethical reasoning process (based on professional values and attitudes and the code of professional conduct) to, in the context of ethical dilemmas that arise relating to organisational ethics and corporate culture and when rendering professional services - (i) Identify threats to ethical principles, (ii) Analyse all courses of potentially unethical action as well as the consequences of each, (iii) Choose the appropriate course of action to solve the dilemma, and (iv) Report ethical issues to higher levels of management, SAICA, legal or regulatory authorities, or others when necessary
	d) Display ethical behaviour whilst interacting with the organisation's stakeholders

I3	Professional ethics
Professional ethics refers to the fundamental ethical principles and values applied by a professional CA to decision-making, conduct and the relationship between the professional, its stakeholders and society	
Level	**Learning Outcomes**
3	a) Apply the following fundamental ethical principles when rendering services: (i) integrity, and (ii) objectivity, and (iii) professional competence and due care, and (iv) confidentiality and (v) professional behaviour (including personal branding, business etiquette and use of communication channels such as social media and the ability to control and express emotions appropriately).
	b) By way of general conduct, demonstrate a commitment to the ethical values upheld by the profession

II CITIZENSHIP, VALUES AND ATTITUDES

"Citizenship" is most often used to indicate nationality and explain the rights and responsibilities attached to "membership" of a nation state. Although it is the individual/the person who is a citizen, a citizen cannot exist without belonging to a state.

II1	Personal citizenship
Personal citizenship is used to indicate that there are rights/responsibilities to being a member of multiple communities (see details of the communities that individuals belong to at II1 Personal citizenship and II2 relates to membership of the accountancy profession).	
Level	**Learning Outcomes**
3	a) Demonstrate a responsive, valuing and tolerant approach to cultural diversity (local or global) and individual differences
	b) Evaluate, for a specific course of action, its impact on the community in which you live and work, and on the local environment

II2	Corporate citizenship
Corporate citizenship relates to the corporation's responsibilities/rights in society which has long been part of the field of business ethics (see I2 Business ethics).	
Level	**Learning Outcomes**
3	a) Identify relevant stakeholders in your business environment (for either a client or your training office)
2	b) Weigh up short-term financial benefits against the long-term strategic and/or societal impact of a decision

II2	Corporate citizenship
3	c) Evaluate the extent to which a business demonstrates a responsive, valuing and tolerant approach to cultural diversity and individual differences
2	d) Evaluate an organisation's strategy and business model in the context of how it aligns with SDGs.
	e) Contribute to the community at large through, for example, acts of philanthropy, social responsibility and environmental stewardship

II3	Professional citizenship
Professional citizenship is used to indicate that there are rights/responsibilities to being a member of multiple communities (see details of the communities that individuals belong to at II1 Personal citizenship and II2 relates to membership of the accountancy profession).	
Level	**Learning Outcomes**
3	a) Perform work in a manner that protects the public interest.
2	b) Evaluate the impact of an action taken by a professional individual (yourself or someone else) on public interest, the profession and on society.

III LIFELONG LEARNING VALUES AND ATTITUDES

Life-long learning refers to the process of self-initiated education aimed at self-development and acquiring an adaptive and agile mind set

Trainees should be able to apply, in a self-critical manner, learning strategies which effectively address his or her professional and ongoing learning needs.

III1	Self-development
Self-development refers to the planning and management of personal development and an appreciation of how personal strengths and weaknesses may impact work, learning and goal attainment.	
Level	**Learning Outcomes**
3	a) Demonstrate life-long learning by staying abreast of current trends and emerging issues including in relation to digital developments.
	b) Demonstrate responsibility for your own development needs and opportunities and set and monitor personal learning and development objectives

III2	Adaptive mind set and agility
Adaptive mind set and agility refers to taking initiative to improve performance and well-being by reviewing and reflecting on work performance.	
Level	**Learning Outcomes**
3	a) Acquire new knowledge, skills and experiences to remain relevant and find opportunities to empower others by transferring this knowledge, skills and experience to others
	b) Work in an agile way by adapting and responding to changing practices, roles and work contexts

10. ENABLING COMPETENCIES

These are essential skills that influence the ways that CAs work, ways that they think, ways they are living in the world, and the tools that they use in the workplace. Enabling competencies are pervasive to a CA's work and behaviour and are transversal, and are to be used effectively across different environments, functions and roles. Enabling competencies allow a CA to effectively demonstrate their professional competence, by displaying decision-making, business, digital and relational acumens. The foundation for the further development of enabling competencies is set during the Academic Programme, while these are further developed with real life and practical experience during the Training Programme, and which form the foundation for a strong life-long learning ethic.

Acumen is defined as "the ability to judge well; keen discernment, insight" (Collins English Dictionary, 2008). These acumens are necessary qualities of a CA, enabling the performance of his/her work in the value creation process. They are skills which should be demonstrated and applied by a CA in conjunction with their specific technical knowledge. Numerous opportunities to develop and demonstrate these acumens exist. The Training Programme can assist in this development by providing different opportunities to develop or demonstrate these acumens. Each trainee should take ownership in developing these acumens.

ACUMENS		Competency short name	
Z	**Business acumen**	Z1	Business internal environment
		Z2	Business external environment
		Z3	Innovation, creativity and curiosity
Y	**Decision-making acumen**	Y1	Analytical/critical thinking
		Y2	Integrated thinking
		Y3	Problem solving
		Y4	Judgement and decision-making
		Y5	Professional scepticism
X	**Relational acumen**	X1	Communication skills
		X2	Leadership skills
		X3	People skills
		X4	Relationship-building skills
		X5	Teamwork
		X6	Self-management
		X8	Emotional intelligence
W	**Digital acumen**	W1	Computational thinking
		W2	Data knowledge and strategy
		W3	Data analytics
		W4	New developments and protocols
		W5	Cyber security
		W6	User competencies

Detailed information on enabling competencies is presented in the table below:

Z. BUSINESS ACUMEN

The ability to make quick correct and/or focused strategic decisions and good judgements in a business or business division

Z1	Business internal environment
Using your understanding of the business' internal operations, make quick, correct and/or focused strategic decisions and good judgements in a business or business division	
Level	**Learning Outcomes**
3	a) Evaluate whether the business model of a client or your training office is primarily driven by business success (e.g. profitability, cash flow and market orientation) or by value creation (with reference to the six capitals)
	b) Distinguish between different types of entities (profit, non-profit and public sector) and the roles they play in society
	c) Evaluate how an organisation creates value through the business model
	d) Evaluate an organisation's business model taking cognisance of its various capital resources used to optimise value creation for stakeholders (e.g. customers (provide revenue by buying products), shareholders (provide capital), employees (provide talents and skills) and suppliers (provide products and services)
	e) Use a holistic perspective to analyse an organisation's business processes (including how it serves stakeholders such as customers, employees, surrounding community and investors)

Z2	Business external environment
Using your understanding of the business' external environment, make quick, correct and/or focused strategic decisions and good judgements in a business or business division	
Level	**Learning Outcomes**
2	a) Evaluate the effect of local and global influences (including stakeholder relationships and the SDGs) on measures of business success and value creation
	b) Evaluate the influence of the external environment (political, economic, tax policy, social, technological, legal, and environmental) on an organisation's strategy, business model or processes
	c) Use a broad perspective (taking into account, for example, competitive advantage and threats, industry trends, emerging technology/industry disruptors, market opportunities, stakeholder focus) together with an organisation's mission/strategy, to evaluate an organisation's business model

Z3	Innovation and creativity
Developing new concepts, innovative ways or new ideas promoting a business success or wide-spread use, using a questioning or inquisitive mind-set.	
Level	**Learning Outcomes**
2	a) Recognise the need to address a problem or situation from a fresh perspective and challenge existing paradigms and ways of doing business
1	b) Describe an innovative solution you came up with to address a business problem and how you implemented this solution
	c) Empower and develop others by acting as a role model and by providing advice, support and mentorship

Y DECISION MAKING ACUMEN

This competency area refers to cognitive processes to decide on actions or between alternatives and includes analytical / critical thinking, integrated thinking, problem-solving, judgement and decision-making and professional scepticism

Y1	Critical thinking
Research, investigate, critically analyse, reflect and apply professional judgement to the evaluation of data and information from a variety of sources and perspectives.	
Level	**Learning Outcomes**
3	a) Select and manage information (quantitative as well as qualitative) from multiple sources and perspectives through research, analysis, synthesis and integration
	b) Identify, and question/challenge information or assumptions and potential bias behind received and discovered information to interpret the results or analysis
2	c) Use critical analysis and reasoning strategies or techniques to uncover key and/or underlying issues, and identify connections or patterns across diverse situations

Y2	Integrated thinking
Integrative thinking is a decision making approach for complex problems based on finding new, creative solutions rather than merely choosing the best solution from a list of alternatives.	
Level	**Learning Outcomes**
3	a) Synthesise and make sense of ideas and information from a variety of sources to create a design, formulate a plan, arrive at a viable solution to a problem, obtain a broader understanding of an issue etc.
2	b) Use the above in the interpretation, analysis and evaluation of financial and non-financial information for decision-making

Y3	Problem solving
Collate and compare information from multiple sources to correctly define a problem, assess alternative solutions against decision criteria and make the optimal decision.	
Level	**Learning Outcomes**
3	a) Use a questioning mind-set during problem identification, analysis and resolution.
	b) Seek assistance from experts/specialists to expedite problem-solving, decision-making and/ or reaching conclusions

Y4	Judgement and decision-making
The ability to make considered and effective decisions, come to sensible conclusions, perceive and distinguish relationships, understand situations, and form objective opinions/	
Level	**Learning Outcomes**
3	a) Only exercise judgement and make decisions based on sound and logical reasoning in collaboration with affected stakeholders
	b) Determine for each alternative course of action: (i) likely outcome (ii) apparent effectiveness of addressing the root causes of problems (iii) feasibility of effective implementation (iv) stakeholder support for effective implementation (v) ranking in relation to the other identified courses of action
	c) Use evidence, experience and technical competencies to solve problems or make insightful decisions through an interrelated process

Y5	Professional scepticism
Having a questioning mind. being alert to anything that may indicate misstatement due to error or fraud. critically assessing audit evidence.	
Level	**Learning Outcome**
3	Apply a diligent and impartial mind-set when making decisions, making enquiries or questioning others

X RELATIONAL ACUMEN

Relational acumen is defined as the "art of developing relationships" (Churchley, Neufeld, Purvey, 2013). It is the ability to develop, maintain and adapt relationships and stakeholder networks to ensure facilitation of required action; the delivery of relevant feedback and the development of relational trust

The Training Programme should assist in development of these acumens by providing different opportunities to develop or demonstrate these acumens. Each CA should, however, take ownership in developing these acumens using both the formal academic programme as well as other opportunities.

X1	Communication skills
Effectively convey information and ideas to individuals and groups in a variety of situations in a focused way using verbal and non-verbal techniques and skills.	
Level	**Learning Outcomes**
3	a) Apply effective listening, interviewing and discussion techniques to obtain and clarify relevant information
	b) Communicate (verbally and non-verbally) using clear and concise messaging, in a professional manner, appropriate to the audience and situation
	c) Present information appropriately to improve your audience's processing and digesting of that information
	d) Prepare written correspondence following due processes considering any legal, ethical, regulatory and business requirements
	e) Display awareness of language differences in all cross-cultural communication

X2	Leadership skills
Work with others and manage and lead teams.	
Level	**Learning Outcomes**
2	a) Motivate and facilitate others' efforts to excel
	b) Proactively/pre-emptively take the lead to influence others to work towards organisational goals, and to challenge them to deliver quality work that meets high standards

X2	Leadership skills
	c) Empower and develop others by acting as a role model and by providing training, advice, support and/or mentorship
3	d) Treat others respectfully, courteously and equitably

X3	People skills
People skills are patterns of behaviour and behavioural interactions. Among people, it is an umbrella term for skills under three related set of abilities: personal effectiveness, interaction skills, and intercession skills	
Level	**Learning Outcomes**
3	a) Display personal influence and negotiation skills to persuade others and build consensus
	b) Display conflict resolution skills to minimise the impact of or resolve conflict
	c) Consult with others to obtain information, solve problems and/or maximise benefits from opportunities
	d) Display self-management skills to work independently, and to manage time and work pressure and its impact on others
	e) Adapt to the different management and leadership styles and cultures of an environment

X4	Relationship-building skills
Build authentic relationships and effective collaboration across a wide range of teams and stakeholders	
Level	**Learning Outcomes**
2	a) Seek opportunities to build strategic professional relationships (also cross-functional business partnerships) to achieve common goals
	b) Identify and apply strategies to proactively build relationships that extend professional networks and alliances

X5	Teamwork
Interrelated abilities that let you work effectively in an organised group. Teamwork happens when people cooperate and use their individual skills to achieve common goals.	
Level	**Learning Outcomes**
3	a) Work effectively with others as a resourceful and trustworthy team member
2	b) Share knowledge and demonstrate cooperation and collaboration to achieve team goals (including interactions within and between multi-functional, multi-cultural and multi-disciplinary groups)
3	c) Cooperate and delegate to manage teams and projects effectively, thus ensuring timeous and quality outcomes

X5	Teamwork
	d) Manage conflict between individuals and across teams: (i) Recognise constructive versus destructive conflict and manage conflict between individuals and across the team (ii) Assume shared responsibility (iii) Value individual contributions by team members (iv) Provide constructive feedback
	e) Oversee team members' progress and performance in the context of tasks, plans, projects or operational activities

X6	Self-management
Plan and manage personal development and appreciate how personal strengths and weaknesses may impact work, learning and goal attainment.	
Level	**Learning Outcomes**
3	a) Work independently, diligently and with persistence
	b) Display time management techniques to allocate resources and to develop, organise and prioritise tasks (recognising their resource constraints) so as to achieve professional commitments/outcomes

X7	Emotional Intelligence
Work with others and manage and lead teams.	
Level	**Learning Outcomes**
3	a) Display the ability to understand, use, and manage your own emotions in positive ways to communicate effectively, empathise with others, overcome challenges and defuse conflict.
	b) Display persistence, resilience and balance in pursuing goals despite obstacles and setbacks

W DIGITAL ACUMEN

This competency area refers to digital topics that influence ways of work and business decisions and includes computational thinking, data knowledge and strategy, data analytics, new developments and protocols, cyber security and user competencies.

W1	Computational thinking
Computational thinking is a set of problem-solving methods that involve expressing problems and their solutions in ways that a computer could also execute.	
Level	**Learning outcomes**
3	a) Decompose a problem into smaller sub-problems
	b) Find patterns (similarities, shared characteristics) among the sub-problems
	c) Determine relevant characteristics and discard irrelevant characteristics
	d) Write a basic algorithm to solve a problem, using any programming language (such as Microsoft VBA, Python)[4]
	e) Evaluate the appropriateness of a presented algorithm to solve a problem[3]

W2	Data knowledge and strategy
Understanding the types of financial and non-financial information available within an entity, identifying possible relationships between data sets, requesting the required data (including normalisation (clean-up) thereof), understanding the security and privacy risks associated with the use, storage and transfer of data, and understanding the importance of the implementation of sufficient data protection policies and controls. Advanced data management should be performed by expert data scientists and/or IT experts.	
Level	**Learning outcomes**
2	a) Interpret underlying characteristics of basic data concepts (such as data structures, data files, databases, normalisation of data and metadata), taking cognizance of how these influence and interact with one another
	b) Identify and evaluate sources (of data[5] (financial and non-financial, structured and unstructured)
	c) Access and store data (e.g., own location, service provider, cloud, etc.)
	d) Evaluate the risks compliance requirements and consequences associated with the specific environments in which data is stored (including geographical legal restrictions in some areas (e.g., POPI in SA , GDPR)
	e) Identify and distinguish between the ways in which access to data should be controlled (data classification), and determine the consequent risks if the necessary controls are not implemented
	f) Identify and distinguish between the ways in which local data and data-in-transit should be controlled (including data in transit between systems, and the interfaces involved in the process), and determine the risks (including not reaching a business objective) if the necessary controls are not implemented
	g) Apply/evaluate data strategies that deal with data protection, privacy, intellectual property rights and ethical issues in data management and/or in relation to these matters evaluate policies and test processes.

[4] Opportunities to use algorithms may not be available on the job for all trainees and this may require specific intervention in the training programme
[5] Including big data, characterised by its volume, variety, velocity, and veracity, and the value of data being created/generated

W3	Data analytics
Performing basic data modelling or where necessary requesting advanced data modelling by experts, and then interpreting the results, concluding and reporting/presenting/communicating as applicable. The W2 competency comprises both a technical computer skill and the ability to apply the underlying technical competency.	
Level	**Learning outcomes[6]**
3	a) Identify the practical challenges of data analytics (e.g., data volume and quality, and privacy, regulatory and ethical issues)
	b) Use processes of inspection, extraction, transformation, loading and modelling data (as discussed below) to discover information able to enhance problem solving and decision-making
	c) Use data analytic software tools to analyse data (e.g., ACL, IDEA, advanced Excel™ functions)
	d) Interpret the results to solve a defined business or audit problem and suggest further steps to be taken

W4	Automation
Automation is the technology by which a process or procedure is performed with minimal human assistance	
Level	**Learning outcomes**
2	a) Identify processes that lend themselves to automation and modernisation including the benefits and risks associated with the automation of processes
	b) Evaluate the need for cognitive computing systems in the automation process

W5	New developments and protocols (e.g. artificial intelligence (AI), blockchain, Internet of Things etc.)
Level	**Learning outcomes[7]**
2	a) Use new developments and protocols (e.g., identify opportunities to address accounting and business problems, limitations, risks, etc.)
	b) Apply, in a non-complex simulation with semi-structured information general, application and data controls to selected new developments and protocols in order to mitigate risks

W6	Cyber security
Cyber security is the practice of defending computers and servers, mobile devices, electronic systems, networks and data from malicious attacks	
Level	**Learning outcome[8]**
2	Apply cybersecurity processes, tool and techniques to mitigate cyber risks on the organisation

[6] May require a level of academic knowledge to be attained before application in the training programme. Practical implementation to be considered for trainees entering the programme at different academic levels.

[7] Opportunities to use and apply new developments and protocols may not be available on the job for all trainees and this may require specific intervention in the training programme.

[8] Opportunities to use and apply new developments and protocols may not be available on the job for all trainees and this may require specific intervention in the training programme.

W7	User competencies
Use technology ethically as an enabler to optimise decision making and to promote business efficiencies and controls.	
Level	**Learning outcomes**
3	a) Apply word processing software skills in a manner relevant to an accounting/business context, to enhance communication (e.g., letters, memorandums, reports, working papers, and other written correspondence), so as to meet all legal, ethical, regulatory and business requirements,
	b) Use presentation software in an accounting/business context
	c) Use spreadsheet software in an accounting/business context (e.g., working papers; data analytics using advanced techniques, and knowledge of effective utilization (including short cut keys, macros, pivot tables and other advanced excel functions)
	d) Communicate and collaborate with others using a wide range of digital devices, technologies and platforms
	e) Apply visualisation techniques and tools to develop simple dashboards
	f) Secure and safeguard information technology resources such as organisational IT infrastructure, laptops (and other portable devices), software, cloud (and other) storage, and data