

## FACT SHEET 1: CA Pathways to Relevance: The importance of Ethics, Professional Values and Attitudes and Enabling Competencies

*Refer to FACT SHEET 2 for more info on Ethics 101*

*Refer to FACT SHEET 3 for more info on Why SAICA requires all members to reflect on Ethics*

*Refer to FACT SHEET 4 for more info on How to reflect on Ethics*

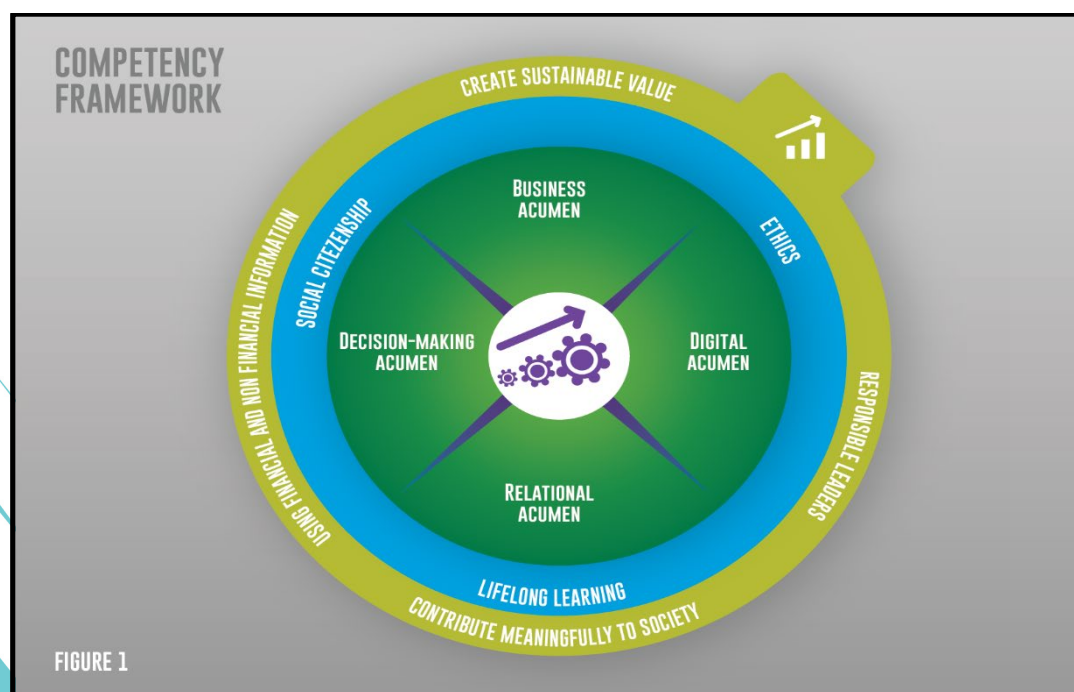
### What is “CA Pathways to Relevance”?

CA Pathways to Relevance (CAPtR) is a competency framework that has been developed as a post qualification guidance tool to ensure that members can remain relevant and future fit as their roles evolve. This framework was built on the extensive research done to develop at “at entry” competencies expected of CAs(SA) in the CA2025 project.

The CAPtR sets out three different types of competency areas and members should ensure that when it comes to undertaking relevant learning and development activities for their roles that they are covering the competencies in all three of these areas. These are:

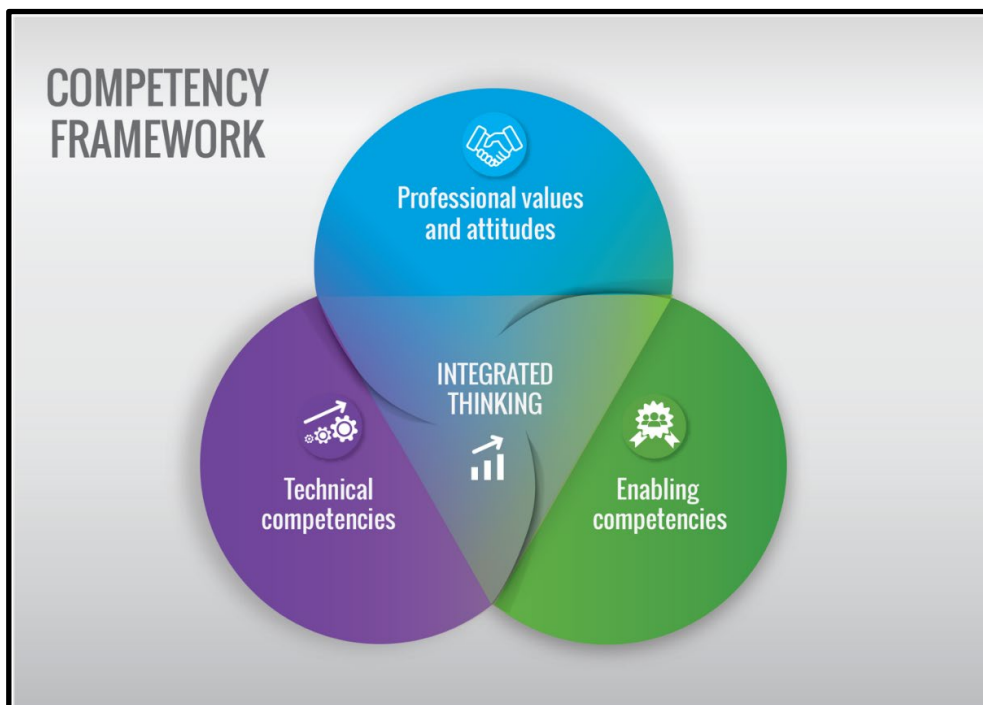
- Professional Values and Attitudes (Ethics citizenship and Lifelong learning);
- Enabling competencies (Decision making acumen; Business acumen; Digital Acumen and Relational acumen)
- Technical competencies in the value creation process

Figure 1: The SAICA competency framework



It is important to note that the three competency areas are not developed or assessed in isolation and that they are required to be integrated in order for true value to be delivered by a competent CA(SA). 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.

*Figure 2: Integrating the three competency types*



**It is important therefore that CAs(SA) develop their competence for their specific role beyond that of just technical competence. The Professional Values and Attitudes as well as the enabling competencies also require further development post qualification.**

### **What are Professional Values and Attitudes?**

*Professional values and attitudes* are the characteristics that identify professional accountants as members of a profession. These characteristics are generally associated with and considered essential in defining professional behaviour. Professional values and attitudes describes the professional's commitment to technical competence and professional skills, ethical behaviour, professional manner, pursuit of excellence and social responsibility.

SAICA prescribes three competency areas within professional values and attitudes that all SAICA members need to develop and demonstrate in order to perform a role as an professional accountant<sup>1</sup>, namely:

- Ethics,
- Citizenship; and
- Lifelong learning.

These three competency areas are further broken down as follows:

#### ***Ethics:***

- **Personal ethics:** The personal value system applied by an individual to decision-making, conduct and interaction between the self and others.
- **Business ethics:** The ethical principles and values applied by the organisation to decision-making, conduct and the relationship between the organisation, its stakeholders and society.
- **Professional ethics:** 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.

#### ***Citizenship:***

- **Personal citizenship:** Personal citizenship is used to indicate that there are rights/responsibilities to being a member of multiple communities.
- **Corporate citizenship:** Corporate citizenship relates to the corporation's responsibilities/rights in society which has long been part of the field of business ethics.
- **Professional citizenship:** Professional citizenship is used to indicate that there are rights/responsibilities to being a member of multiple communities.

#### ***Lifelong Learning:***

- **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.
- **Adaptive mindset and agility:** Adaptive mind set and agility refers to taking initiative to improve performance and well-being by reviewing and reflecting on work performance.

### **Linking Ethics to Enabling Competencies**

Ethics competence is a complex skill set and must be developed and demonstrated within the *enabling competencies* (as well as the Technical competencies) within the SAICA CA2025 Competency Framework.

In order to demonstrate their ethical competence, a SAICA member need to be able to demonstrate this in the context of:

- *Relational acumen such as:*
  - Communication skills
  - Leadership skills such as moral and ethical decision making and sustainability thinking
  - People skills such as negotiation, conflict resolution and consultation
  - Teamwork such as knowledge sharing and cooperation and collaboration

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<sup>1</sup> Professional accountant: as defined in the Code.

- Self-management such as organisation culture advocacy
  - Managing others
  - Emotional intelligence
- *Decision-making acumen* such as:
  - Critical analysis of ethical dilemmas
  - Problem solving by considering the implications of one's actions
  - Judgement and decision-making
  - Professional scepticism by demonstrating an independent and questioning mindset
- *Business acumen* such as:
  - Understanding the role of business in society
  - Demonstrating concept of stewardship
  - Sustainable development goals
  - Continuous improvement of practices

#### Disclaimer:

*Please take careful note that while SAICA does not seek to be prescriptive on the personal ethics of any individual, when an individual is engaged in activities within the professional and/or business contexts, alternatively engaged in activities where the SAICA designation is found to be relevant, an individual is required to act in accordance with the required standards as set out in the SAICA By-laws; SAICA Code of Professional Conduct; SAICA Regulations and Policies as well as to adhere to all relevant legislation.*

*Failure to act to the above required professional and business standards may result in an individual being found guilty of punishable conduct in terms of the SAICA Disciplinary Code.*