

GUIDELINES FOR CANDIDATES RELATING TO THE ASSESSMENT OF COMMUNICATION SKILLS IN THE INITIAL ASSESSMENT OF COMPETENCE (IAC)

The CA of the Future Competency Framework

SAICA articulates what competencies a Chartered Accountant should have developed at the point of entry into the profession through the formulation of a Competency Framework. This Competency Framework then guides the qualification process (education, assessments and practical experience) to becoming designated as a CA(SA).

SAICA first revamped its competency framework in 2021, following an extensive research and consultation process. Further updates were made to the CA of the Future Competency Framework, and this was approved by the CA Professional Development Committee (CAPDC) in October 2023. Changes are made regularly to reflect the requirements of the market taking into account the ever-changing environment in which Chartered Accountants work.

The Guidance to the Academic Programme is a document created by and shared with academics to use to inform the content of their endorsed academic programmes. The Guidance to the Academic Programme document defines the professional values and attitudes; enabling competencies (acumens); and technical competencies in the value creation process that entry-level Chartered Accountants (CAs) must be able to demonstrate.

One of the enabling competencies is the ability to *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.*

Below is an extract from the competency framework setting out the learning outcomes for Communication skills

X1	Communication skills	
	<i>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.</i>	
Level	Learning Outcomes	Learning outcome contextualised for academic programme and minimum content
2	a) Apply effective listening and discussion techniques to obtain and clarify relevant information	Be able to take part in discussions (such as group or class discussions) to obtain and clarify relevant information with the use of prompts/guidance from the facilitator. Obtaining and clarifying information as demonstrated in written assessments. <i>Suggested minimum content</i> <ul style="list-style-type: none"> • Different models for listening e.g. HUIRIER model • Discriminative, informational, critical and empathetic listening

X1	Communication skills	
<i>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.</i>		
Level	Learning Outcomes	Learning outcome contextualised for academic programme and minimum content
3	b) Communicate (verbally and non-verbally) using clear and concise messaging, in a professional manner, appropriate to the audience and situation, and consider cultural and language differences (where necessary)	<ul style="list-style-type: none"> • Be able to apply verbal and non-verbal communication skills in day to day and professional communication (such as team or client discussions, meetings or conference calls) as explained below: <ul style="list-style-type: none"> ○ Use messaging that is appropriate to the audience and situation with limited guidance sought from a more experienced CA or other professional. ○ Be able to take responsibility for basic communication, have communication reviewed where necessary and seek guidance when required. ○ Be able to adjust the content and messaging to the appropriate audience and situation. • Agreed upon deliverables which require formal communication (such as a formal client presentation, audit committee document, technical report, or formal memo to a client) is addressed appropriately as set out in (d) "Apply contemporary presentation modes..." and (e) "Prepare written correspondence..." below. <p><i>Suggested minimum content</i></p> <ul style="list-style-type: none"> • <i>Types of non-verbal communication e.g. kinesics, haptics etc.</i> • <i>Functions of non-verbal communication e.g. complementing, substituting, contradicting, accenting, repeating, regulating</i>
3	c) Communicate in writing using clear and concise messaging (incorporating visuals where appropriate) that is professional, appropriate to the audience and situation, considers any legal, ethical, regulatory and business requirements (where appropriate), and consider cultural and language differences (where necessary)	<ul style="list-style-type: none"> • Be able to apply written communication skills in day to day and professional communication (such as reports, memos etc) as explained below: <ul style="list-style-type: none"> ○ Use messaging that is appropriate to the audience and situation with limited guidance sought from a more experienced CA or other professional. ○ Be able to take responsibility for basic communication, have communication reviewed where necessary and seek guidance when required. ○ Be able to adjust the content and messaging to the appropriate audience and situation. • Agreed upon deliverables which require formal communication (such as a formal client presentation, audit committee document, technical report, or formal memo to a client) is addressed appropriately as set out in (d) "Apply contemporary presentation modes..." and (e) "Prepare written correspondence..." below.

Application in the Initial Assessment of Competence (IAC)

If the goal is that candidates should demonstrate communication skills in the Initial Assessment of Competence (IAC), marks should be allocated to such skills to indicate what value is placed on this competency. The following policy pronouncements therefore apply:

- 1 The ability to test the requirement that a CA must be able to effectively convey information is limited to written communication, and particularly discursive or discussion questions. Therefore, the mark allocations will depend on the nature and context of each question, and furthermore the communication marks will vary and be spread among different questions (and specifically subsections of questions) and different papers of a particular examination.
- 2 Awarding of marks for communication skills will be specific and be indicated in the required sections of the questions (and the mark plan will indicate which aspects of the communication skill(s) candidates had been required to demonstrate).

Principles guiding the application of the policy:

- The more advanced the communication, the more marks will be awarded to the demonstration of that ability. Accordingly, three different levels of communication skills are distinguished:
 - Information based on **calculations**: This entails little complex communication, and therefore the only communication marks awarded to this would be for technically correct formats (dating and narration of journal entries, cross-referencing of calculations and use of tables and statements).
 - Communication based on **reformulation**: This entails the presentation of information in a new context or application. Thus, candidates must show that they can apply their knowledge to a particular scenario and apply principles and rules to a particular situation. Here communication skill marks are awarded for an analytical approach, a demonstration of an understanding of principles and extracting and presenting only information which is relevant.
 - Communication based on **transformation**: Here, in addition to selecting and arranging information, candidates need to demonstrate that they are able to make judgements and tailor the information to the needs of the audience and for a specific purpose (e.g. a letter giving advice to clients, discussing or debating advantages and disadvantages, and coming to a supported conclusion). Clearly, answers that involve transforming information for the writer's purposes will attract more communication marks than those which call for reformulation.
- The number of marks allocated to specific comments will depend on the complexity of the issue, the level of application it entails, and the time and effort involved in addressing what was required. Therefore –
 - half marks may be allocated to straight-forward comments or for partial answers,
 - certain discussions and commentary may attract more than one mark, if a higher-level application and/or a well-constructed and detailed response is required, and
 - insightful commentary will be rewarded.
- Answers may be weighted, so that the allocation of marks reflect understanding based on –
 - insight shown,
 - judgement,
 - clarity of the answer, and
 - conceptual thinking.
- Marks will be awarded for conclusions where this is required, but conclusions need to be consistent with the debate and discussion that preceded it. Candidates providing multiple conclusions to 'hedge their bets' will not score allocated marks.
- Marks are not awarded for simply repeating information provided in the question.
- No marks will be awarded for irrelevant comments or a 'laundry list' of memorised facts.
- Marks will not be awarded for written extracts from reference materials (i.e. direct copying from reference material). Rather, marks may be awarded for identifying the relevant reference material(s) or the relevant authority (where appropriate) and indicating –
 - the principles underlying the material, and
 - how the material is relevant to the issues in the question.

Practical application in the IAC

In line with guideline 3 above, the assessment of communication skills will be based on the following:

Communication skill	Linguistic features relevant in various contexts
Clarity of expression	<ul style="list-style-type: none"> • Use of well-structured sentences • Appropriate use of technical and sub-technical vocabulary, which includes, where relevant, correct definitions of terms used (sub-technical vocabulary items are terms which are in general use but which carry particular meanings for the professional audience)
Presentation	<p>Technically correct formats which include the following:</p> <ul style="list-style-type: none"> • Dating and narration of journal entries (unless specifically excluded) • Cross-referencing of calculations • Use of tables / statements (e.g. cash flow, comprehensive income), with appropriate table and column headings
Appropriate style	<ul style="list-style-type: none"> • Use of reasonably formal and objective language and, where required, language appropriate to the intended audience (reader), such as the board of directors or a client • Use of the present tense for generalised statements of fact • Use of appropriate speech functions, such as instructions (e.g. <i>calculate, determine, investigate</i>) or statements • Use of modal verbs to express desirability, likelihood or probability of something when detailing requirements and recommendations (e.g. <i>should, may, would</i>) • Use of tentative statements for matters of judgement, uncertainty, possible risk and so forth (e.g. <i>it appears as if, does not appear that, seems as if, unlikely that, perhaps</i>) • Vocabulary which appropriately signals professional judgement (e.g. <i>rightly, it is debatable, in my opinion, would recommend, caution should be exercised</i>)
Logical argument	<ul style="list-style-type: none"> • Conclusions stated clearly where relevant, generally at the end of the answer • Appropriate use of conjunctions (e.g. <i>if, provided that, on condition that</i>) to indicate a statement is subject to controlling conditions (in other words, circumstances or conditions that would have to exist for an event to occur / not occur) • Vocabulary which shows consideration of different viewpoints where appropriate (e.g. <i>however, on the other hand, in contrast</i>). • Appropriate use of cause and effect expressions (e.g. <i>therefore, due to, because, it follows that</i>) • Logical structure of ideas (e.g. referring to sections of an Act or Standard, followed by application to the scenario) • Discussion comprising a positive statement regarding the relevant issue, followed by concerns and signalled by a transition word (e.g. <i>however, on the other hand, but</i>)
Layout and structure	<ul style="list-style-type: none"> • Use of appropriate headings and perhaps subheadings for different sections • Appropriate arrangement of points, using headings and subheadings and appropriate numbering • Use of separate paragraphs – <ul style="list-style-type: none"> ▪ for each step of the argument or for different aspects of the answer ▪ to distinguish between positive and negative consequences ▪ to start / conclude a section • Use of the correct format containing, for example, in the case of a memo or letter –

	<ul style="list-style-type: none">▪ appropriate headings (e.g. <i>to, from, a date and a subject line</i>) and endings (e.g. <i>yours sincerely</i>)▪ an introductory sentence stating for example the terms of reference (e.g. <i>as you requested / the following information has been prepared</i>)▪ the correct addressee• Statement of procedures in the form of a numbered or bulleted list• A conclusion section or paragraph, giving the recommendation and/or summary
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Illustrative example

QUESTION 1 – REQUIRED		Marks	
		Sub-total	Total
(a)	Discuss whether the company should purchase ... <i>Communication skills – appropriate style; logical argument</i> Here two marks are awarded – one for using for example tentative statements for opinions which are expressed ('appropriate style') and another for coming to a conclusion ('logical argument')	10 2	12
(b)	Calculate ... Here no marks are awarded for communication skills, because this section actually does not test a candidate's ability to communicate effectively or efficiently	5	5
(c)	Explain, with supporting calculations ... <i>Communication skills – layout and structure</i> This is a section which combines an explanation with calculations, and the communication mark will be awarded for amongst others using appropriate headings and subheadings ('layout and structure')	6 1	7
(d)	Draft a letter to the client in which you advise them on ... <i>Communication skills – layout and structure; logical argument</i> Here the communication skills tested are first whether the answer is in the correct format ('layout and structure'), and second whether the answer demonstrates the ability to present a logical argument	12 2	14
(e)	Prepare the pro forma journal entries to ... <i>Communication skills – presentation</i> Here the communication skill mark is awarded for correctly dating the journal entries and providing narrations (if no narrations are required, the question will state that explicitly)	10 1	11

Principles of communication

The development of the policy and application in the IAC were based on the following principles of communication:

- Communication includes an ability to –
 - illustrate an appreciation for relationships, and
 - organise written text so that it is appropriate to the social and professional context envisaged in the question, by drawing on background knowledge and professional values important to the accounting community.
- Communication takes into consideration –
 - the audience to whom it will be addressed (thus whether is it an audit client, an internal e-mail to a colleague, a presentation to a Board of Directors, a report, a memo), and
 - the purpose (to inform, to persuade, to discuss), because the language which is appropriate for a particular group/person and the reason for the communication will depend on these two aspects.
- Communication is the ability to convey ideas clearly, concisely and logically, by –
 - presenting them in a coherent sequence;
 - explaining the application of principles and theories; and
 - presenting arguments that are relevant and reasoned.

It is in the interests of all concerned that candidates are well prepared for these requirements. Candidates themselves will also gain personal empowerment from their improved communication skills, which will stand them in good stead throughout their professional lives.