



**SAICA**

THE SOUTH AFRICAN INSTITUTE  
OF CHARTERED ACCOUNTANTS

## **ASSESSMENT OF PROFESSIONAL COMPETENCE (APC) REGULATIONS**

Applicable to: APC 2016

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## 1. INTRODUCTION

- 1.1 This document sets out the regulations for the Assessment of Professional Competence (“the regulations”) of the South African Institute of Chartered Accountants (SAICA) for persons wishing to qualify for registration as a chartered accountant with SAICA.
- 1.2 The regulations are laid down by SAICA in terms of its Constitution. These regulations are effective for the Assessment of Professional Competence, which is to be written in November 2016, and supersede any previous versions.
- 1.3 The regulations should be read in conjunction with all SAICA's policy and procedure documents including, but not limited to, the SAICA By-laws, the Code of Professional Conduct, the training regulations and the special concession policies and procedures (annexure 1). (*These documents, which contain further information and guidance, are available on the SAICA website.*)
- 1.4 SAICA have included a clause on the protection of personal information in regulation 17 of the regulations.

## 2. INTERPRETATION AND DEFINITIONS

- 2.1 The headings in these regulations are for the purpose of convenience only and shall not be taken into account in the interpretation of these regulations.
- 2.2 Unless inconsistent with the context or unless a contrary intention clearly appears from the context, in these regulations –
- (a) any reference to a gender shall include the other gender; and
  - (b) any reference to the singular shall include the plural and vice versa.
- 2.3 The following terms shall, unless expressly stated otherwise or inconsistent with the context in which they appear, have the following meanings:

*Academic trainee* means a trainee who participates in SAICA's academic trainee programme and spends the first year of his training contract at a tertiary education institution that offers an academic training programme accredited by SAICA for this purpose;

*Academic unit* means a school or department of accountancy within a tertiary education institution that offers a programme accredited by the IPD Committee;

*Accredited Academic programme* means a CTA or equivalent programme accredited by the IPD Committee;

*Answer book(s)* means either the hard copy answer book in which candidates write during the exam and which is provided by SAICA, or the electronic file used in the case of e-writing (or a combination of both hard copy and electronic file).

*APC Examco* means the Assessment of Professional Competence (APC) Examinations Committee, which is a sub-committee of the IPD Committee;

*Assessment room* means the physical room or hall in which candidates write the assessment;

*Assessment venue* means the geographical location(s) at which the assessment takes place;

*Assessment of Professional Competence (APC)* means the second part of the qualifying examination, 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;

<i>By-laws</i>	mean the by-laws of SAICA in force from time to time under the Constitution;
<i>CA(SA)</i>	means a chartered accountant who is registered as such with SAICA;
<i>Candidate zone</i>	means a designated area within the assessment venue and shall include the assessment room, toilet facilities and break area(s) which shall be defined before commencement of the assessment by the chief invigilator;
<i>Case study</i>	means <ul style="list-style-type: none"> <li>• the scenario (which is pre-released),</li> <li>• additional information (which is provided on the day of the assessment), and</li> <li>• the tasks (which is provided on the day of the assessment);</li> </ul>
<i>CEO</i>	means the Chief Executive Officer of SAICA and shall include the person who occupies the position of CEO from time to time, by whatever title he may be known;
<i>Constitution</i>	means the Constitution of SAICA, as amended from time to time;
<i>CTA</i>	means a certificate in the theory of accountancy or equivalent and refers to a qualification conferred by a tertiary education institution whose programmes leading to the qualification as a CA(SA) are accredited and recognised by SAICA as a prerequisite for admission to the Initial Test of Competence;
<i>e-writing</i>	means the process of responding to the assessment by making use of a laptop computer and the prescribed lock-down software;
<i>External Hard Drives</i>	means a portable storage device that can be attached to a computer through a Universal Serial Bus (USB) or FireWire connection, or wirelessly.
<i>IPD Committee</i>	means the Initial Professional Development Committee, a committee established and empowered by the SAICA Board inter alia to conduct or make arrangements for the conduct of the QE for prospective members of SAICA;
<i>Initial Test of Competence (ITC)</i>	means the first part of the QE, which assesses core technical competence, is set by the ITC Examco and is one of the prerequisites for registration as a CA(SA) in terms of SAICA's Constitution;
<i>IntrAgration</i>	a term defined by SAICA which means in the context of the QE, solving problems using more than one competency

from a single competency area (e.g. financial management **or** taxation). Questions can therefore require that candidates use and draw on more than one item of knowledge from more than one competency from within a single specific competency area;

<i>IntERgration</i>	a term defined by SAICA which means in the context of the QE, solving problems using more than one competency from more than one competency area (e.g. competencies from the areas of both financial management <b>and</b> taxation);
<i>ITC Examco</i>	means the ITC Examinations Committee, which is a sub-committee of the IPD Committee;
<i>Manual Writing</i>	means the process of responding to the assessment by means of writing by hand, in pen on the prescribed official answer books.
<i>Memory devices</i>	means any physical device capable of storing information temporarily or permanently.
<i>Personal Digital Assistant (PDA)</i>	means an electronic handheld information device
<i>Pre-release period</i>	means the five-day period (calendar days) within which candidates are provided with relevant aspects of the case study to enable them to prepare for the Assessment of Professional Competence;
<i>Professional programme</i>	means a programme accredited and prescribed by the IPD Committee for admission to the Assessment of Professional Competence;
<i>QE</i>	means the qualifying examination (consisting of two parts, namely the Initial Test of Competence and the Assessment of Professional Competence) which is set by the relevant Examco and is a prerequisite to qualify for registration as a CA(SA) in terms of SAICA's Constitution;
<i>Region</i>	means a region as defined in SAICA's Constitution and By-laws;
<i>Republic</i>	means the Republic of South Africa;
<i>SAICA</i>	means the South African Institute of Chartered Accountants;

<i>SAICA website</i>	means the SAICA website, which can be found at <a href="http://www.saica.co.za">www.saica.co.za</a> ;
<i>Secure Digital (SD) Card</i>	means an ultra-small flash memory card designed to provide high-capacity memory in a small size.
<i>Securexam software</i>	means a special “lockdown” software program, used to enter your responses during your examination(s)
<i>Tablets</i>	means a wireless, portable personal computer with a touch screen interface.
<i>Trainee or trainee accountant</i>	means a person who is employed by a training office and who is serving under a training contract;
<i>Training contract</i>	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 <i>Skills Development Act, 1998 (Act 97 of 1998)</i> 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;
<i>Training office</i>	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 CAs(SA) may be trained; and
<i>Training regulations</i>	means the training regulations set by SAICA from time to time that govern matters related to trainee accountants and training offices.
<i>USB hub</i>	means a device that expands a single Universal Serial Bus (USB) port into several so that there are more ports available to connect devices to a host system. USB hubs are often built into equipment such as computers, keyboards, monitors, or printers.
<i>USB key</i>	means a data storage device that includes flash memory with an integrated Universal Serial Bus (USB) interface , also commonly known as a flash drive ,USB drive, USB stick, memory stick and a variety of other names.

### 3. ASSESSMENT STRUCTURE

- 3.1 The QE must be passed by all persons wishing to qualify for registration as a CA(SA) in terms of SAICA's Constitution.
- 3.2 The QE consists of two parts: The Initial Test of Competence (ITC) and the Assessment of Professional Competence (APC). The ITC and APC must be passed separately.
- 3.3 The following details relating to the assessment structure of the Assessment of Professional Competence are for guidance only and the IPD Committee reserves the right to change any such details.
  - 3.3.1 The Assessment of Professional Competence shall consist of a single case study which attempts to simulate real-life scenarios and is multi-disciplinary in nature.
  - 3.3.2 All candidates shall be assessed using the same case study, irrespective of their training contract elective.
  - 3.3.3 The pre-release material (see regulation 8) shall be provided to candidates five calendar days before the assessment is written:
    - (a) The assessment date shall be made available on the SAICA website.
    - (b) The date on which the pre-release material will be available shall be published on the SAICA website.
    - (c) The pre-release material shall be made available to candidates in PDF format at 08:00 on a Friday morning and the assessment shall be written on the following Wednesday.
    - (d) The pre-release material shall be made available to all candidates at the same time through a variety of channels, such as the SAICA website, e-mails to candidates and professional programme provider electronic sites.

- (e) The onus shall be on the candidate to ensure that he/she accesses and receives the material timeously and no additional time allowances will be granted to candidates who, for any reason whatsoever, do not receive such pre-release material timeously.
  - (f) No hard copies of the pre-release will be provided by SAICA on the day of the assessment at the assessment venues.
- 3.3.4 Additional information about the scenario provided in the pre-release material as well as the tasks shall be provided to candidates on the day of the assessment in hard copy format. The pre-release material shall not be provided to candidates in hard copy format on the day of the assessment as candidates are required to bring their own copies of this.
- 3.3.5 Time allowed for the written portion of the assessment shall commence at 09:00. Manual answer books may be handed in from no earlier than 11:00, and no later than 17:00.
- 3.3.6 Unless manual writers have handed in their answer books, or e-writing candidates entered the 'end' password, candidates may not leave the candidate zone and they may thereafter not re-enter the candidate zone until the time for the completion of the assessment has passed, that is 17:00, and until all manual writing candidates have handed in their answer books.
- 3.3.7 Submission of manual answer books or entering of 'end' password for e-writing candidates, means that the candidate has completed the assessment and the answer books/electronic script shall from that time onwards no longer be accessible to the candidate.
- 3.3.8 E-writing candidates are required to upload their exam file (encrypted script), to the SAICA Secureexam website: (<https://saica.secureexam.com>), using their log on details, no later than 08:00 am, the morning after the written portion of the assessment.
- 3.3.9 E-writing candidates are encouraged to upload the exam file before leaving the SAICA exam venue. In the event that a candidate chooses

to upload their exam file after leaving the SAICA exam venue, the candidate will assume all risk for any loss arising from this decision and SAICA will not accept liability or entertain any loss or inconvenience arising from this decision.

3.3.10 No formal break shall be given during the assessment period, but candidates shall be permitted to take short breaks when needed:

3.3.10.1 Candidates shall be required to remain in the candidate zone for the duration of the assessment and shall not, for the entire duration of the assessment –

- (a) remove any material from the assessment room to other areas particularly during breaks taken by candidates (including, but not limited to, the case study material, answer books, work papers or material from the lever arch file (see regulation 9.4));
- (b) have access to any form of electronic media in the candidate zone (including, but not limited to, cell phones, smart phones, tablets and any similar technology), with the exception of e-writing candidates as specified in regulation 11;
- (c) communicate or attempt to communicate in any way or by any means with other candidates in the candidate zone; and/or
- (d) communicate or attempt to communicate in any way or by any means with persons outside the candidate zone;

3.3.10.2 The candidate zone shall be closely monitored by the invigilators; and

3.3.10.3 At the end of the assessment period candidates shall be required to sign an ethics declaration (see annexure 3) confirming that they have not made contact with anyone

(including other candidates or experts) or made use of electronic media<sup>1</sup> during the period of the assessment.

3.3.11 Any candidate who contravenes regulation 3.3.10 shall be dealt with in terms of regulation 15 (misconduct).

#### 4. ELIGIBILITY

4.1 To be eligible for entry to the Assessment of Professional Competence, a candidate must, subject to the provisions in regulations 4.2 to 4.4, have –

- (a) passed the Initial Test of Competence; and
- (b) completed a **minimum of 20 months**<sup>2</sup> under a registered training contract with an accredited training office; and
- (c) successfully completed a professional programme.

4.2 The successful completion of the professional programme remains valid for a period of three consecutive years starting the year in which the professional programme was successfully completed. This means that the Assessment of Professional Competence must be passed within three consecutive calendar years of having successfully completed the professional programme.<sup>3</sup> If this period has lapsed without the candidate having successfully completed the Assessment of Professional Competence, the candidate shall have to complete a relevant professional programme again before being eligible for entry into the Assessment of Professional Competence again.<sup>4</sup>

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<sup>1</sup> For candidates who have opted for e-writing, the term electronic media excludes use of their laptops on which the pre-approved SSI software and licences have been downloaded.

<sup>2</sup> The period 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 includes (by way of deducting) 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 actual assessment is written. See sections 16, 19 and 20 of the Training Regulations for further clarity on probation, suspension and remission.

<sup>3</sup> This means that candidates have a period of three years within which to pass the Assessment of Professional Competence, irrespective of how many times they actually write or enter for the assessment.

<sup>4</sup> In other words a candidate shall, in these circumstances, redo a professional programme either at his/her previous accredited provider or at another accredited provider.

- 4.3 The IPD Committee may vary or waive the conditions of eligibility for entry to the Assessment of Professional Competence, in the following circumstances:
- (a) If a candidate has been granted an exemption or remission from service under a training contract by SAICA in terms of the provisions of SAICA's Training Regulations (recognition of prior learning is therefore taken into account when determining the requirement of 20 months); or
  - (b) In line with the terms of arrangements made by the IPD Committee and/or SAICA with and at the request of another organised body of professional accountants or auditors (i.e. in terms of formal and signed recognition agreements for membership).
- 4.4 SAICA may refuse a candidate entry to the Assessment of Professional Competence, if SAICA is of the opinion that he is not a fit and proper candidate for the APC, having regard, inter alia, to any evidence of misconduct or dishonesty including, but not limited to, in a university examination, professional programme or the QE. The candidate concerned shall be given the opportunity to write to SAICA to explain the circumstances of the case, and SAICA shall consider such explanation and make whatever decision it deems fit in its sole and absolute discretion.

## **5. ASSESSMENT SCOPE**

- 5.1 Accounting and external reporting as well as pervasive skills are considered the foundational competency areas for the development of the case study. These competency areas are compulsory for all trainees in terms of the training programme. Accordingly, aspects of these competency areas shall be assessed in every case study.
- 5.2 Strategy, risk management and governance is a competency area which lends itself to intrAgration and intERgration with other competency areas and it is therefore likely to be addressed in most Assessments of Professional Competence.
- 5.3 The technical competency areas of financial management, taxation, audit and assurance, and management decision making and control will not necessarily all

be assessed in every assessment. However, each of these competency areas shall be assessed in the Assessments of Professional Competence over a period of time.

- 5.4 Details of the competencies that may be assessed shall be in line with the most recent version of the *Competency Framework – detailed guidance for professional programmes*, which is available on the SAICA website.

## **6. APPLICATIONS AND ENTRY FEES**

- 6.1 The closing dates by when applications must be submitted (via the on-line registration form) for entry to the Assessment of Professional Competence shall be published on the SAICA website at least three months prior to the date on which the assessment is written.

- 6.2 Applications for the Assessment of Professional Competence must be submitted on the official on-line registration form available on the SAICA website and must reach the offices of SAICA on or before the relevant closing date.

- 6.3 SAICA shall acknowledge receipt of all applications submitted via the on-line registration form.

- 6.4 Entry fees shall be published on the SAICA website.

- 6.5 Payment of the prescribed entry fees is subject to the following:

6.5.1 A candidate who knows when he/she has successfully completed the professional programme must submit payment of the prescribed entry fees together with the official on-line registration form on or before the relevant closing date.

6.5.2 A candidate who is awaiting the result of a professional programme must submit a provisional application for the Assessment of Professional Competence on or before the relevant closing date.

- (a) If the candidate successfully completes the professional programme, SAICA will confirm the candidate's eligibility for the Assessment of Professional Competence. The candidate shall then be required to pay the prescribed entry fee.

(b) If the candidate is unsuccessful at completing the professional programme, the candidate's provisional application will be withdrawn (entry fees shall be refunded if these were paid to SAICA on registration).

6.5.3 The results of candidates who have not paid the prescribed entry fees by the time the results are released shall be withheld until such time as payment is received. Such candidates shall also not be allowed to register for any further QE until such time as the outstanding payment is received.

6.6 SAICA shall allow a candidate to submit a late application for entry to the Assessment of Professional Competence, subject to the payment of increased fees (original fee plus a penalty), up to 14 days before the date of the assessment. After such time, a candidate shall only be allowed to submit a late application if SAICA is satisfied that exceptional circumstances prevented that candidate from submitting his/her application any earlier. The candidate concerned must write to SAICA to explain the circumstances of the case, and SAICA shall consider such explanation and make whatever decision it deems fit in its sole and absolute discretion.

6.7 SAICA shall inform candidates who are eligible for the Assessment of Professional Competence in writing (which may be by e-mail) only once the SAICA secretariat has confirmed that all requirements have been met.

6.8 If a person who has entered for an assessment withdraws or absents himself/herself from the whole or any portion of the assessment, a refund shall not be given unless such candidate withdraws or is absent for medical or other exceptional circumstances beyond his/her control and he/she requests a refund within 14 days of the date of the assessment and provides SAICA with valid evidence substantiating the reason for his/her absence.

6.9 Refunds may be subject to an administrative charge.

## **7. ALTERNATIVE ASSESSMENT ARRANGEMENTS**

- 7.1 The policies and procedures governing all applications for special concessions for the Assessment of Professional Competence shall be published on the SAICA website (see also annexure 1).
- 7.2 Special concessions in the form of additional time or other concessions shall be considered or granted to candidates with disabilities as per the Assessment of Professional Competence special concession policy.
- 7.3 SAICA's special concession policies and procedures are specifically incorporated into these regulations.

## **8. PRE-RELEASE PERIOD**

Candidates are encouraged to use the pre-release period to undertake research that will fully prepare them for the Assessment of Professional Competence. The objective of the research undertaken during this period should primarily be –

- to update their technical knowledge, as required and as indicated by the signals (triggers) in the pre-release material of the case study scenario;
- to obtain a more detailed understanding of the industry provided by the case study scenario;
- to absorb, reflect on and disseminate the details of the case study scenario; and
- to perform detailed analyses, as required and as indicated by signals (triggers) in the case study scenario.

Such research may be undertaken by the candidate on his/her own or may include consultation with other current year APC candidates. Consultation with all other persons is thus excluded (see the examples set out in regulation 8.2). Candidates may have access to certain employer resources such as the internet, information databases, and physical work spaces.

- 8.1 Candidates **may ONLY** seek or obtain assistance from other candidates registered for the current year APC with regard to the pre-release material during the pre-release period.
- 8.2 Regulation 8.1 means that candidates may not engage in or discuss matters related to the pre-release material of the case study with, among others, **but not limited to**, the professional programme providers, university lecturers, professional staff in a training office (including staff in the technical departments of firms), other SAICA members, staff of entities operating in the same industry as that of the entity identified in the pre-released information, the APC Examco or the SAICA technical department.
- 8.3 Candidates shall be required to sign two declarations when the assessment is written:
- (a) In the first (see annexure 2) they shall be required to confirm that they have adhered to all the examination regulations as set out in this document; and
  - (b) In the second (see annexure 3) they shall be required to confirm that they have adhered to regulations 8.1 and 9.1, and have behaved ethically during the course of the assessment.
- 8.4 SAICA shall not provide any comment or clarification on the pre-release material during the pre-release period.
- 8.5 Any contravention of regulation 8 shall be considered to be misconduct and shall be dealt with in terms of regulation 15 (refer annexure 4 for further guidance).

## **9. ACCESS TO INFORMATION DURING THE ASSESSMENT**

- 9.1 No access to the internet shall be permitted during the assessment (either by means of computers, cell phones, smart phones, tablets or any other similar technology).
- 9.2 Candidates shall be allowed to bring the following texts and documents into the assessment room:

- 9.2.1 One copy of the International Financial Reporting Standards that form part of the SAICA student handbooks and includes any supplements that may be issued from time to time.
- 9.2.2 One copy of each of the following from the SAICA student handbooks:
- International Audit and Assurance Standards
  - Legislation
  - Governance (King III Code)
- 9.2.3 One copy of the Tax Legislation, which forms part of the SAICA student handbook.
- 9.3 Only ONE version of each of the above books may be brought into the exam venue, although it may be **either a version published in the current year or in a version from one of the previous years.**
- 9.4 One standard size (no thicker than 8 cm) A4 lever arch file which may include any reference material and notes obtained by the candidate as part of his/her preparation for the assessment. There is no restriction on the nature of the reference material and notes. This material must be affixed in the file by means of punched holes and material from this file may not be removed from the assessment room at any time during the assessment.
- 9.5 Any contravention of regulation 9 shall be considered to be misconduct and shall be dealt with in terms of regulation 15.

## 10. CALCULATORS

- 10.1 Candidates shall only use silent, electronic, battery-driven pocket calculators subject to the following conditions:
- 10.1.1 Calculators shall be cordless and may not have print-out facilities;
- 10.1.2 Calculators that have a full set of alpha characters / keys are prohibited (i.e. NO programmable calculators are allowed).
- 10.2 Any financial calculator, subject to the conditions set in regulation 10.1, shall be allowed as the following tables shall not be provided in the Assessment of Professional Competence:

- 10.2.1 Tables of present value factors for various discount rates for varying periods; and/or
- 10.2.2 Tables of future value factors for various interest rates for varying periods.
- 10.3 The calculator function on electronic equipment, including but not limited to, cell phones, smart phones, tablets or any other similar electronic device may not be used.
- 10.4 Candidates may not share a calculator with another candidate in the candidate zone.

## **11. COMPUTERS AND USB KEYS**

- 11.1 No Apple; Power PC; Macintosh products or tablets in any form are allowed for e-writing, even if these products runs Microsoft Windows
- 11.2 Only laptops with the appropriately downloaded Securexam software and licences are permitted.
- 11.3 Personal Digital Assistants, cell phones, pagers and any other electronic/wireless devices are specifically prohibited.
- 11.4 Your computer can have no external devices, other than a wired mouse and/or a wired numeric keypad and/or a USB hub. An external keyboard and/or any wireless devices (e.g. a wireless mouse) are expressly forbidden.
- 11.5 Tablets or similar devices may not be brought to the examination venue.
- 11.6 No access to the internet is permitted during the examination.
- 11.7 E-writing candidates need to bring a clean copy (blank/not containing any information) of a USB key into the exam venue.
- 11.8 Certain firms may require, when using a firm laptop that these USB keys be encrypted and these candidates must comply with the applicable firm policy in this regard

11.9 No other memory devices are allowed, included but not limited to external hard drives and Secure Digital (SD) cards.

11.10 Any contravention of regulation 11 shall be considered to be misconduct and shall be dealt with in terms of regulation 15.

## **12. ASSESSMENT VENUES**

12.1 SAICA shall decide from time to time at which venues inside or outside the Republic any assessment shall be held.

12.2 Candidates may choose the particular venue at which they wish to write an assessment, subject to availability. However, assessments shall not be held at any venue at which the number of candidates to write an assessment is, in SAICA's opinion, insufficient to justify holding an assessment at that venue. In such a case, candidates must select another venue where the assessment is to be held that year.

12.3 SAICA shall notify every candidate in writing (which may be by Email) of the time and place at which he shall be required to write the assessment. Candidates must present this notification at the assessment venue at the time of the assessment.

12.4 All arrangements regarding travelling, meals or accommodation which may be necessary in order to write the assessment at the requisite time and place, shall be made by the candidate at his own expense.

12.5 SAICA shall appoint invigilators at each assessment venue and ensure that an adequate number of additional information, tasks, answer books and other necessary documentation are available at such venues. Candidates must bring their own copies of the the scenario (which is pre-released).

## **13. ASSESSMENT ROOM REGULATIONS**

See also regulations 3.3.6, 3.3.7, 3.3.8, 3.3.9 and 3.3.10.

13.1 Candidates must arrive at the assessment venue and be seated by no later than 08:45 (15 minutes prior to the start time of the assessment) at which time the doors to the assessment venue will be closed and the assessment regulations

read out to candidates. Candidates arriving during this time will not be permitted to enter the assessment room.

- 13.2 Candidates may not leave the assessment venue until 11:00 (i.e. during the first 120 minutes of the assessment they may not hand in their answer books and go home).
- 13.3 Candidates who arrive between 08:45 and 9:30 (i.e. within the first 30 minutes of the assessment plus the 15 minute period when instructions are read out) shall be required to wait outside the assessment room until 9:30 am, after which they shall have access to the assessment room of the candidate zone. Such candidates shall not be granted any additional time to complete the assessment.
- 13.4 Candidates who arrive at the candidate zone after 11:00 (i.e. more than 120 minutes after the time set for commencement of the assessment) shall not be allowed to write the Assessment of Professional Competence at that sitting.
- 13.5 Candidates shall be permitted to take breaks within the candidate zone during the eight hour assessment period. Once a manual writing candidate has handed in his/her answer books, or an e-writing candidate has entered the 'end' password , he/she shall be deemed to have completed the assessment, and such answer books/electronic script shall from that time onward no longer be accessible to the candidate.
- 13.6 Candidates are not permitted to communicate with one another during the assessment period.
- 13.7 Candidates shall at all times follow the instructions of the invigilators. Failure to do so shall be considered to be misconduct and shall be dealt with in terms of regulation 15.
- 13.8 Candidates writing manually may only use the official answer books provided in the assessment room. Answers submitted on any other paper shall not be marked.
- 13.9 Candidates writing manually should write the assessment in black or dark blue ink to enhance legibility.

- 13.10 Candidates must stop writing/typing immediately when instructed to do so by the invigilator.
- 13.11 Candidates writing manually, must hand in all answer books and any loose papers or other assessment stationery provided (other than the case study scenario, additional information and tasks ), regardless of whether every sub-section has been attempted. Any such answer book removed from the assessment room shall not be marked.
- 13.12 Candidates may bring food and/or drink into the assessment room, provided it is of a nature that it, in the invigilators' opinion, will not cause a disturbance.
- 13.13 Devices capable of transmitting, storing (with the exception of USB key as set out under paragraph 11.6 above) or receiving information shall NOT be available to candidates during the entire duration of the examination. This means that such devices may not be found on their person or on their desks. Any such devices brought into the examination venue must be put into the candidates' bag and stored in the front of the examination room. This includes, but is not limited to, cell phones, smart phones, tablets or any other similar devices.
- 13.14 Candidates are allowed to answer the entire assessment in either English or Afrikaans and one of these languages must be used consistently in answering all sections of the assessment.
- 13.15 Any contravention of regulation 13 is considered to be misconduct and shall be dealt with in terms of regulation 15.

#### **14. IDENTIFICATION**

- 14.1 Each candidate shall be required to show a form of identification and his/her SAICA assessment number in the assessment room. A South African identity document or a South African driver's licence is acceptable as identification for South African nationals. A valid passport is only acceptable for non-South African nationals.
- 14.2 Each candidate shall sign the attendance register provided at the particular assessment venue.

- 14.3 Any case where a person presents himself/herself for the assessment but is not the candidate whose application for that particular assessment was accepted by SAICA, shall be treated as misconduct with regard to both the person who presented himself/herself and the candidate whose application for the assessment was accepted by SAICA, and shall be dealt with in accordance with the provisions of regulation 15.
- 14.4 SAICA allocates a unique assessment number to every candidate for every assessment to be written, and each candidate shall be advised in writing (which may be by e-mail) by SAICA of his/her assessment number before the date set for the assessment. This number must be used exclusively by that candidate for purposes of the assessment.
- 14.5 Each candidate writing manually shall write his/her assessment number on the front of his/her answer book(s) as well as on each page in the blocks printed on the pages for this purpose.

## **15. MISCONDUCT**

- 15.1 Any activity that is irregular or dishonest or likely to give an unfair advantage to any candidate shall be considered to be misconduct. Examples of this include (but are not limited to) the following:
- 15.1.1 If a candidate seeks or obtains assistance from parties listed in regulation 8.1 and 8.2 during the pre-release period.
- 15.1.2 If a candidate leaves or marks any answer book or other document in any way whatsoever by means of which he can be identified (candidates must use the unique assessment number allocated to them for purposes of identification as set out in regulation 14);
- 15.1.3 If a candidate communicates with or receives assistance from another candidate or other person, or copies from the work of any other candidate during the writing of the paper;
- 15.1.4 If a candidate has in his/her possession in the candidate zone any unauthorised text or other document, as set out in regulation 9;

- 15.1.5 If a person who presents himself/herself for a paper is not the candidate whose application for that particular assessment was accepted by SAICA, as set out in regulation 14; or
  - 15.1.6 If a candidate fails to observe or carry out any instructions that may from time to time be issued by SAICA or the IPD Committee or by an invigilator in connection with any assessment; or
  - 15.1.7 If a candidate accesses electronic equipment (e.g. accesses the internet through use of a smart phone) during the assessment period
- 15.2 The chief invigilator at the assessment venue shall report to SAICA all cases of suspected misconduct in connection with the assessment.
  - 15.3 SAICA reserves the right to contact a candidate's training office with regard to cases where misconduct is suspected or is determined to have taken place.
  - 15.4 Any case of alleged misconduct shall be referred by SAICA and/or the IPD Committee to the CEO (or his delegate) and such misconduct shall be treated as a complaint or formal complaint (as the case may be) to be dealt with by the Professional Conduct Committee and/or the Disciplinary Committee (as the case may be) in accordance with the provisions of SAICA's By-laws.
  - 15.5 The Professional Conduct Committee and/or the Disciplinary Committee (as the case may be) shall have all the powers set out in the By-laws to penalise any candidate found guilty of misconduct. Further, acting upon the findings of the relevant committee, SAICA may disqualify any such candidate from the QE, or any part thereof, for such period as SAICA may deem appropriate.
  - 15.6 SAICA reserves the right to suspend evaluation or to withhold publication of the results of any assessment of candidates suspected of having been involved in any misconduct in connection with the assessment, pending the findings of the Professional Conduct Committee and/or the Disciplinary Committee (as the case may be) into the alleged misconduct.

## 16. EVALUATION<sup>5</sup> AND ADJUDICATION OF CANDIDATES' ANSWERS

- 16.1 SAICA shall appoint persons who have the relevant qualifications and who are suitably experienced to evaluate candidates' answers. Evaluation shall be done by markers using an electronic marking tool.
- 16.2 All candidates' answers shall be evaluated independently by two markers in order to ensure the objectivity of the evaluation process.
- 16.2.1 Each marker shall provide an evaluation of the level of competence for each tasks as follows:
- (a) N/A – not attempted
  - (b) NC – not competent
  - (c) LC – limited competence displayed
  - (d) BC – borderline competent
  - (e) C – competent
  - (f) HC – highly competent.
- 16.3 Both markers must independently reach the same conclusion on the level of competence for each task and if not, such candidate's answer shall be subject to a reconciliation process.
- 16.4 The APC Examco shall evaluate candidates' overall performance to ensure that the required level of competence has been displayed. Thereafter, an overall evaluation of competency shall be reached and indicated for each candidate.
- 16.5 After all candidates' answers have been evaluated, a formal adjudication process shall be followed by the IPD Committee.
- 16.6 The IPD Committee shall determine which candidates are subject to the borderline review process. Such borderline review process shall be carried out before the final assessment of competence at an overall level.
- 16.7 The outcome of the IPD Committee's decision shall be final and under no circumstances shall the adjudication be re-opened or any answer be re-evaluated. No correspondence will be entered into in this regard.

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<sup>5</sup> Evaluation was previously referred to as marking. The term marking is no longer applicable in view of the change to competence based evaluation.

16.8 For more information on the evaluation and adjudication process, refer to the policy on the SAICA website (APC).

## **17. RESULTS**

17.1 SAICA shall notify each candidate in writing (which may be by e-mail) of the overall result he/she achieved in the Assessment of Professional Competence.

17.2 The overall level of competence awarded will determine the candidate's result as follows:

(a) Result of N/A (not attempted) or NC (not competent) or LC (limited competence displayed): FAIL; or

(b) Result of C (competent) or HC (highly competent): PASS.

17.3 SAICA shall also display a list of candidates' results at its offices in Johannesburg and its regional offices in Bloemfontein, Cape Town and Durban. SAICA reserves the right to publish candidates' results in any other manner that it may consider appropriate in line with the Protection of Personal Information Act, 2013 (Act 4 of 2013).

17.4 An honours roll may be identified each year, at the discretion of the APC Examco. In addition, special awards for exceptional performance may be instituted. This shall be based on a review of detailed information at the end of the evaluation process.

17.5 Answer books and other submitted documents shall remain the property of SAICA and shall not be returned to candidates. SAICA retains the right to use the answer books and other submitted documents for training purposes.

17.6 A copy of the official examiners' general comments on the assessment shall be published on the SAICA website.

17.7 All candidates are entitled to the official examiners general comments on the assessment and specimen examples representing each of the HC, C and LC levels of assessment, which shall be published on the SAICA website.

- 17.8 Candidates who fail the assessment may request a copy of their answer books along with a summary of the level of competence achieved for each tasks , in terms of the *Promotion of Access to Information Act, 2000 (Act 2 of 2000)*. This is considered to be a level 1 access to information request
- 17.9 Candidates who fail the assessment may, in addition to the access set out in regulation 16.8, request detailed comments on their individual answers. Such comments shall be provided on an individual basis by a senior marker and shall attract an additional fee.
- 17.10 Level 2 – Access to information request. No Level 2 access requests shall be considered unless candidates have applied for and received and reviewed their Level 1 access to information.
- 17.11 Both Level 1 and Level 2 access requests must be made on the required form (which can be found on the SAICA website) and forwarded to the Examinations Officer.
- 17.12 Such requests must reach the SAICA Examinations Officer within 140 days of the date of the official publication of results.
- 17.13 SAICA will under no circumstances enter into any further correspondence with candidates and requests for remarks shall not be entertained.
- 17.14 All completed candidate answer books shall be retained for a period of 150 days after the date of the official publication of results, after which time all such answer books will be destroyed.

## **18. PROTECTION OF PERSONAL INFORMATION**

- 18.1 SAICA collects and processes certain types of personal information about candidates for the purposes of –
- 18.1.1 assessing the eligibility of a candidate to sit for the Assessment of Professional Competence in accordance with regulation 4 and establishing special concessions;
- 18.1.2 processing applications and entry fees in accordance with regulation 6;

- 18.1.3 allocating unique assessment numbers to candidates and verifying the identity of candidates in accordance with regulation 13;
  - 18.1.4 reporting and referring alleged misconduct in accordance with regulation 15;
  - 18.1.5 evaluating and adjudicating candidates' answers in accordance with regulation 15; and
  - 18.1.6 notifying candidates of their results in accordance with regulation 16.
- 18.2 SAICA may occasionally be required by law to collect and process certain types of personal information in order to comply with the requirements of government departments and agencies.
- 18.3 Under the Protection of Personal Information Act, 2013 (Act 4 of 2013), all organisations that handle personal information must comply with a number of important conditions regarding the manner in which they process the information. SAICA endorses and adheres to these conditions, and accordingly will –
- 18.3.1 observe the requirements regarding the fair collection and use of personal information;
  - 18.3.2 specify the purposes for which personal information is collected;
  - 18.3.3 only process personal information required to carry out our business or to comply with legal requirements;
  - 18.3.4 take steps to ensure that personal information processed is accurate and up to date;
  - 18.3.5 ensure that SAICA does not keep personal information any longer than is necessary;
  - 18.3.6 ensure that people whose personal information SAICA processes are aware of their rights to know what personal information is held by SAICA about them and, in certain instances, to update or require SAICA to stop processing their personal information; and

- 18.3.7 take appropriate, reasonable technical and organisational measures to prevent loss or unlawful access to personal information.
- 18.4 Candidates have the right to request, free of charge, from SAICA information on whether or not it holds personal information about them.
- 18.5 Candidates have the right to request, subject to the prescribed fee (if any), the record or a description of the personal information SAICA holds about them.
- 18.6 Such requests are subject to the grounds for refusal of access to records set out in the relevant sections of Chapter 4 of Part 2 and Chapter 4 of Part 3 of the *Promotion of Access to Information Act, 2000 (Act 2 of 2000)*.
- 18.7 For any personal information protection issues, questions or complaints and for requests for access to personal information the candidate may contact SAICA at [apc@saica.co.za](mailto:apc@saica.co.za) for any further information.

## **19. GENERAL**

- 19.1 SAICA shall have the power to determine any matters not specifically referred to in these regulations.

## **ANNEXURE 1: Special concession policy and procedures**

### **1 SAICA'S PURPOSE AND THE ROLE OF THE QUALIFYING EXAMINATIONS**

The principal purpose of SAICA is to uphold the standards of the Chartered Accountant (CA) designation and provide a professional home body for qualified CAs(SA). The maintenance of standards is particularly important in the light of the role performed by CAs(SA) in society and the immense trust that is placed in CAs(SA) by virtue of their qualification.

One of the ways in which SAICA performs this important function is through the setting and administration of a test of core competence, the Initial Test of Competence, and setting and administration of a test of professional competence, the Assessment of Professional Competence.

The objective of the Assessment of Professional Competence is to assess the competence of candidates at point of entry into the profession and this means that all candidates must be capable of performing their tasks in their role as entry-level CAs within a professional environment. This context is therefore taken into account when determining whether a special concession is to be granted or not.

### **2 THE SAICA POLICY FOR GRANTING OF SPECIAL CONCESSIONS**

SAICA, in recognising that not all candidates may be able to reflect their true ability under normal assessment conditions, offers special concessions to candidates with certain permanent or temporary physical handicaps or specific learning disabilities.

The assessment examines the professional competence of a candidate to apply defined concepts and principles in an integrated and analytical manner to a standard that illustrates the existence of a solid foundation appropriate for further professional development. In addition, the assessment examines the ability of the candidate to effectively answer the assessment within a reasonable period of time, as would be the case in a professional working environment. Time within the assessment serves to ensure that the candidate is able to demonstrate a level of knowledge which is easily accessible and communicable but it is not considered to be a constraint, as candidates will receive eight hours to demonstrate their professional competence which is reasonably achieved within six hours. Without a time limit, one cannot fully assess the knowledge and ability of the candidate. Displaying a significant depth of core knowledge and the ability to communicate are two of the core skills that the assessment examines.

It is SAICA's policy that persons who qualify to write the Assessment of Professional Competence not be excluded from the opportunity to pass the assessment in question. Special concessions will be considered or granted by SAICA for any severe handicap that requires additional time over and above the eight hour time period. Other forms of concession may also be considered for all forms of disabilities or handicap (such as enlarged reading font, separate room, etc.).

SAICA assesses, through processes that are thorough and transparent, the appropriate concessions available to candidates who apply for special consideration. All applications for

special concessions are subject to careful assessment and must be supported by rigorous documentation. **SPECIAL CONCESSION REQUESTS ARE ALWAYS CONSIDERED, BUT NOT AUTOMATICALLY GRANTED.** The granting of special concessions is a privilege, not a right.

Within the context of the candidate's learning path,<sup>6</sup> the objective of the assessment and the form of the assessment,<sup>7</sup> SAICA endeavours to provide concessions that are reasonable and seek to minimise the impact of the disability and not provide an advantage over other candidates. The same assessment standards are set for candidates with disabilities as those applied to all other candidates.

## 2.1 The nature of special concessions

Depending on the disability, special concessions available may include, inter alia, the following:

- The use of special equipment such as a computer, specialised keyboard, etc.
- Use of an amanuensis / scribe
- Special printed version of the assessment paper, such as an enlarged font, coloured background or varied spacing
- Assessment in alternative forms such as audiotape, Braille, text to speech
- Separate assessment room
- Special seating arrangements.

## 2.2 Conditions under which candidates may apply for special concessions

- Any specific physical disability that may limit the candidate's ability to successfully demonstrate his professional competence in the allocated format of the assessment. This definition excludes conditions which can be neutralised through physical aids or controlled by medical treatment.
- Any physiological difficulties that may impinge upon a candidate's ability to successfully demonstrate his professional competence in the allocated format of the assessment.

## 3 PROCEDURES

- 3.1 All applications for special concessions must be submitted to the Professional Development Unit: Education, of SAICA in writing. SAICA should receive the application by no later than the date specified on the SAICA website relating to the year in which the candidate will write the assessment. No late applications will be accepted for conditions that existed before the application date. Should unforeseen circumstances arise after the application due date, the application should be submitted to SAICA as soon as possible.

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<sup>6</sup> In order to gain admission to the Assessment of Professional Competence a candidate must have passed the Initial Test of Competence, completed a minimum of 20 months under a registered training contract with an accredited training office by the beginning of the month in which the assessment is written, and successfully completed the professional programme.

<sup>7</sup> The APC comprises of a single case study which is based on real-life scenarios and is multi-disciplinary in nature with pre-release material provided to candidates five days before the assessment is written. The assessment is open book in nature as per the assessment regulations above.

- 3.2 Application for special concessions must be made on the prescribed application form (available from the SAICA offices / website) with full supporting documentation.
- 3.3 Full supporting documentation includes the following:
- (a) A history of the condition, including recent medical reports from a relevant registered specialist (not older than three years) and specific diagnostic data (test results). The supporting documentation must also include evidence of previous interventions and their outcome, for example, drug or remedial interventions. The applicant's practitioner or specialist must be specific in this report as to the nature of the problem, its duration and likely effects. Within the context of the disability, an indication of the type of concession (see section 2.1 of the annexure) should also be included.
  - (b) A declaration from the relevant practitioner stating that all the information in his reports and letters is true and correct (see annexure 1.2). The declaration can also be downloaded from the SAICA website.
  - (c) A history of any previous concessions granted and relevant documentation relating to the nature of the concession. In this regard a letter of support may also be provided by the candidate's employer – this is optional.
- 3.4 All applications with supporting evidence will be considered by a SAICA appointed advisory panel comprising an education psychologist or educational expert, one or more CAs in practice, a medical doctor, an IPD Committee member and a member of the SAICA secretariat. The advisory panel is appointed by SAICA's IPD Committee and will act on behalf of the IPD Committee in making special concession decisions.
- (a) The candidate's application is considered based on the information submitted. It is the candidate's responsibility to read and ensure that he fully comprehends SAICA's special concessions policy. An application will be declined if it contains insufficient information.
  - (b) All applications for a special concession are reviewed by the advisory panel one week after the closing date for applications, as provided on the SAICA website; and
  - (c) The advisory panel discusses and reviews all information presented in the candidate's application and provides an opinion to SAICA on whether special concessions should be afforded and what form these should take.
- 3.5 SAICA will **NOT** contact other persons to obtain or confirm information on the candidate's behalf; it is the candidate's responsibility to supply **all supporting documentation**, and ensure that the reports are relevant and comprehensive. SAICA reserves the right to make its own enquiries to verify the authenticity of documentation or the substance of a candidate's case. Candidates are reminded that the submission of fraudulent documents may result in disciplinary action and may lead to a severe penalty, such as disqualification from the assessment (see regulation 14).
- 3.6 SAICA may request that candidates applying for certain special concessions are also assessed by an appropriate specialist appointed by SAICA.
- 3.7 A non-refundable application fee of R450.00 is payable with each application. When submitting an application, the applicant must submit proof of payment of the application fee.

- 3.8 In certain circumstances, an applicant may be required to, in addition to paying the application fee, contribute towards the costs of assessing the application. A decision that an applicant should make a contribution shall be final.
- 3.9 SAICA may in exceptional circumstances and in its sole and absolute discretion waive the application fee on receipt of a written request from an applicant to that effect.
- 3.10 SAICA's decision with regard to the granting of special concessions will be communicated to the applicant in writing (which may be by e-mail).
- 3.11 Concessions granted by SAICA are only applicable for the year in which the application was made (i.e. a new application must be made and submitted to SAICA the following year if the candidate was unsuccessful in the assessment written in the year in question).
- 3.12 On notification of a special concession from SAICA, candidates are required to sign and return the terms and conditions applicable to the concession granted. Failure to return a signed copy of the terms and conditions may result in a candidate's concession being revoked.
- 3.13 Candidates wishing to file an appeal against the decision made regarding their application for special concessions must file a formal appeal notice in writing to the Project Director: Education, within seven days of receipt of the concession notice.
- 3.14 Candidates must provide detailed justification for their appeal and include, if necessary, additional supporting documentation.
- 3.15 Upon receipt of the formal appeal, all letters of justification and supporting documentation with regard to the candidate are forwarded to the original panel and two independent IPD Committee members, who will constitute the appeal panel for review. The appeal panel will consider the candidates' appeal in the light of the candidate's submission and new evidence.

**The panel's decision is final.**

- 3.16 SAICA will retain applications for special concessions and records relating to the application for a period of three years after the date on which the Assessment of Professional Competence is to be written, after which time all such applications and records will be destroyed, unless a further retention is required for a lawful purpose or if required by law.

## ANNEXURE 1.1: Application form for a special concession

### PLEASE READ THIS BEFORE PROCEEDING

- This form must be lodged at the offices of the South African Institute of Chartered Accountants (SAICA) by no later than the special concession request date stated on the SAICA website with regard to the relevant assessment. E-mail to [apc@saica.co.za](mailto:apc@saica.co.za).
- Prior to completing this form, please familiarise yourself with SAICA's Special Concessions Policy applicable to the Assessment of Professional Competence.
- In order to be considered by SAICA, this application must be fully supported by suitable medical or other evidence. Applications will be declined if candidates do not provide sufficient and relevant supporting evidence. The panel will only consider the submitted evidence.

APPLICATION FOR SPECIAL CONCESSION FOR THE ASSESSMENT OF PROFESSIONAL COMPETENCE		
DATE OF THE ASSESSMENT		
1 PERSONAL INFORMATION		
Title		
Surname		
First name		
Contact telephone numbers	Work	
	Home	
	Cell	
E-mail address		
Postal address		
2 DETAILS OF CONDITION		
2.1 Name of disability / impairment		
2.2 Duration of impairment	Long term (indefinite)	
	Short term (this year only)	
2.3 Indicate the type of disability	Learning disability	
	Physical disability	

<b>2.4 Briefly describe how the disability impacts on your ability to successfully complete the assessment</b>	
<b>2.5 Describe the type of concession sought, example a scribe, use of a computer, special print version, etc.</b>	

**3 DOCUMENTATION SUBMITTED IN SUPPORT OF APPLICATION**

Please list all reports and other supporting documentation included in support of your application.

**3.1 Medical reports and records**

	Name of practitioner or specialist	Date of report	Area of specialisation
1			
2			
3			
4			

**3.2 Previous concessions granted**

	Name of institution	Date of examination	Description of concession
1			
2			
3			
4			

**3.3 Support from the current employer (optional)**

	Name of employer	Still under registered training contract	Impact concession has on candidate in the work place
1		Yes / No	
2		Yes / No	

**4 CANDIDATE'S SIGNATURE AND DATE**

**I confirm that the above information is true and correct and that I have read and understood the SAICA special concession policy for the Assessment of Professional Competence.**

**Signature .....**

**Date.....**

All supporting documentation must be submitted along with this application form for SAICA to consider your application. Should you not provide sufficient supporting evidence, SAICA may decline your application for a special concession. The onus is on you, the applicant, to provide sufficient and relevant information to support the application.

SAICA will **NOT** contact other persons to obtain or confirm information on your behalf; it is your responsibility to supply all supporting documentation.

***SAICA will advise you in writing of the extent of the special concession granted, if any. You will be required to sign a letter confirming you agree with the terms of the special concession granted and to fax / e-mail this to SAICA prior to the assessment being written.***



**ANNEXURE 2: Attendance register and confirmation of conduct**



**Assessment Venue: «Exam\_Name»  
Assessment #: «Exam\_Number»**

**ASSESSMENT OF PROFESSIONAL COMPETENCE  
NOVEMBER 2016**

**ATTENDANCE REGISTER AND CONFIRMATION OF CONDUCT DURING THE PRE-RELEASE PERIOD**

**Cell Number:**

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**Surname:**

**First name(s):**

**South African citizens must produce as identification –**

- a South African identification document, or
- a South African driver's licence.

**Non-South Africa citizens must produce their passports as identification.**

**ID / Passport number**

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**Declaration on Examination Regulations:**

I have read and understand the contents of the Assessment of Professional Competence Regulations as prescribed by SAICA and specifically confirm that I understand and abided by the following regulations that relate to the pre-release period and permitted information:

**Regulation 8 of the assessment regulations – pre-release period**

8.1 Candidates may ONLY seek or obtain assistance from other candidates registered for the current year APC with regard to the pre-release material during the pre-release period.

8.2 Regulation 8.1 means that candidates may not engage in or discuss matters related to the pre-release material of the case study with, among others, but not limited to, the professional programme providers, university lecturers, professional staff in a training office (including staff in the technical departments of firms), other SAICA members, staff of entities operating in the same industry as that of the entity identified in the pre-released information, the APC Examco or the SAICA technical department.

**Regulation 9 of the Assessment Regulations – permitted information**

9.1 No access to the internet shall be permitted during the assessment (either by means of computers, cell phones, smart phones, tablets or any other similar technology).

9.2 Candidates shall be allowed to bring the following texts and documents into the assessment room:

9.2.1 One copy of the International Financial Reporting Standards that form part of the SAICA student handbooks and includes any supplements that may be issued from time to time.

9.2.2 One copy of each of the following from the SAICA student handbooks:

- International Audit and Assurance Standards
- Legislation
- Governance (King III Code)

9.2.3 One copy of the Tax Legislation, which forms part of the SAICA student handbook.

9.3 Only ONE version of each of the above books may be brought into the exam venue, although it may be either a version published in the current year or in a version from one of the previous years.

9.4 One standard size (no thicker than 8 cm) A4 lever arch file which may include any reference material and notes obtained by the candidate as part of his/her preparation for the assessment. There is no restriction on the nature of the reference material and notes. This material must be affixed in the file by means of punched holes and material from this file may not be removed from the assessment room at any time during the assessment.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

## ANNEXURE 3: Candidate declaration – conduct during APC



**Assessment Venue: «Exam\_Name»**  
**Assessment Number: «Exam\_Number»**

### **ETHICS DECLARATION** **CONFIRMATION OF CONDUCT DURING THE ASSESSMENT PERIOD**

A characteristic of the CA (SA) profession is a commitment to ethical behaviour. This requires adherence to the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. These ethical principles also apply to aspiring CAs.

Accordingly, I am aware of my ethical responsibilities relating to my conduct as a candidate for the Assessment of Professional Competence.

I have read and understood the contents of the Assessment of Professional Competence Regulations as prescribed by SAICA, and particularly regulation 3.3.10 of the Assessment of Professional Competence Regulations, which states:

- 3.3.10 No formal break shall be given during the assessment period, but candidates shall be permitted to take short breaks when needed:
  - 3.3.10.1 Candidates shall be required to remain in the candidate zone for the duration of the assessment and shall not, for the entire duration of the assessment –
    - (a) remove any material from the assessment room to other areas particularly during breaks taken by candidates (including, but not limited to, the case study material, answer books, work papers or material from the lever arch file (see regulation 9.4));
    - (b) have access to any form of electronic media in the candidate zone (including, but not limited to, cell phones, smart phones, tablets and any similar technology), with the exception of e-writing candidates as specified in regulation 11;
    - (c) communicate or attempt to communicate in any way or by any means with other candidates in the candidate zone; and/or
    - (d) communicate or attempt to communicate in any way or by any means with persons outside the candidate zone;
  - 3.3.10.2 The candidate zone shall be closely monitored by the invigilators; and
  - 3.3.10.3 At the end of the assessment period candidates shall be required to sign an ethics declaration (see annexure 3) confirming that they have not made contact with anyone (including other candidates or experts) or made use of electronic media during the period of the assessment.
- 3.3.11 Any candidate who contravenes regulation 3.3.10 shall be dealt with in terms of regulation 15 (misconduct).

I accordingly declare that I have –

- (a) abided to regulation 3.3.10 by not communicating with other candidates or persons outside the candidate zone;
- (b) made no contact with anyone (other candidates, experts or the APC Examco as set out in regulation 3.3.10.1);
- (c) made no use of electronic media (as set out in regulation 9.1); and
- (d) behaved ethically during the course of the assessment.

I understand that any contravention of the assessment regulations is considered to be misconduct and shall be dealt with in terms of regulation 15.

**Signed:** \_\_\_\_\_

**Date:** \_\_\_\_\_

## **ANNEXURE 4: Unacceptable actions during pre-release period**

### **INTRODUCTION**

The objective of the Assessment of Professional Competence is to assess the professional competence of candidates at point of entry into the profession, to the extent possible in a written assessment. In order to assess professional competence the Assessment of Professional Competence has the following attributes:

- The assessment is based on a comprehensive scenario which –
  - addresses pervasive competencies (ethics, personal attributes and professional skills) within the context of the specific technical competency areas,
  - has a focus on pervasive qualities and skills,
  - provides an overview of the entire business, and
  - focuses on both integration and integration of specific technical competencies (refer Guidance on ITC document for the definitions).
- It assesses the ability to identify and research issues related to the scenario.
- It requires that technical matters triggered through the pre-release information are generally researched and understood during the five-day pre-release period.
- The assessment focuses on the implications of and related resolution of technical matters in a professional context.
- Not all information is readily available:
  - Some information must be inferred from the scenario presented and from research related to the scenario.
  - Candidates are expected to identify the need for additional information and source it during the pre-release period.
  - Candidates are expected to distinguish between relevant and irrelevant information.
- Candidates are expected to anticipate challenges/problems inherent in the scenario.
- Candidates may be expected to perform complex calculations prior to assessments based on the pre-released information.
- There will be a limited focus on complex calculations on the day of the examination.
- Tasks may have different solutions.

The candidates are required to respond to a number of different tasks.

- Candidates may demonstrate –
  - professional competence through an ‘incorrect’ answer,
  - competencies within a comprehensive scenario which enable specific technical competencies to be demonstrated in context,
  - specific technical competencies that may be required in a professional assignment, and
  - that solutions are seldom ‘clear-cut’.
- Candidates may not necessarily demonstrate competencies in isolation.
- Candidates can identify, advise on and/or resolve ethical dilemmas.

The purpose of pre-releasing information is to simulate an actual professional assignment to the extent possible in a written assessment. Candidates are expected to use this

information in order to prepare for the assignment which is presented on the day of the assessment. Preparation should include acquisition of a thorough knowledge of the industry and the environment in which it operates, the likely challenges faced by the entity and resolution of all technical challenges which can be anticipated.

## **BEHAVIOUR CONSIDERED TO BE UNACCEPTABLE**

The test is of the candidate's competence, not who he knows or whether or not he can afford to pay to obtain professional assistance in preparing for the assessment. Consequently, candidates may not seek or obtain assistance from the following people during the pre-release period (refer regulation 8.1):

- (a) Professional programme providers;
- (b) University academics;
- (c) Any third parties who charge a fee or receive commercial benefit for help with the preparation for the assessment;
- (d) Any SAICA professional staff member, which includes the technical queries helpline (that is, candidates may contact SAICA about administrative matters only); and
- (e) APC Examco members, reviewers or sitters.

Further provision is made in the regulations (regulation 8.2) for SAICA members employed at Training Offices. Such members may not knowingly assist (that is initiate or provide formal or structured courses or feedback) to prospective APC candidates. APC candidates should therefore be aware of this and not make requests of such members at training offices.

Candidates may make use any publicly available material, including the internet (i.e. internet discussion groups and blogs) and other similar facilities, in preparing for the assessment.

## **ETHICAL CONSIDERATIONS**

Candidates shall be required to sign two declarations (annexures 2 and 3 of the Assessment of Professional Conduct regulations) at the assessment confirming that they have adhered to all the Assessment of Professional Conduct regulations. The following guidelines will assist candidates in determining whether or not any of their proposed actions during the pre-release period are likely to contravene the regulations.

In order to make an ethical decision and act ethically, the first step is to identify that an ethical issue exists for you, the candidate. This is sometimes referred to as **ethical sensitivity**. This is not so easy since many people who want to do the right thing, and try to do the right thing, do not realise that they are involved in an unethical situation. When you are confused by an issue, a good rule of thumb is that you are likely to face an ethical issue whenever your actions affect others. So, discussing the pre-release material with persons on the above list is an action that will affect others and therefore constitutes an ethical issue.

Once the ethical issues have been identified, the next step is to apply **ethical judgement** to determine your most ethical action. You should consider how your actions affect others using ethical reasoning methods. One easy way of doing this is by applying the 'ethics quick test' to the situation. This requires that you to ask yourself five questions.

## ETHICS QUICK TEST

In any ethical situation which you have identified, ask yourself the following questions:

- 1 Is it legal? (If the answer is no, it contravenes the Assessment of Professional Conduct regulations.)
- 2 How will it look in the newspaper? In other words, how would you feel if your actions made the headlines?
- 3 Are your proposed actions consistent with your own and / or the profession's values? (If the answer is no, it breaches the fundamental principles of integrity, confidentiality and professional behaviour.)
- 4 Is it fair to all? (If the answer is no, then you are obtaining an unfair advantage over other candidates which would not be appropriate.)
- 5 Lastly, ask yourself how you would feel if you carried out the proposed action (e.g. worried about the possibility that someone could find out about it).

The answers to these questions would go a long way towards identifying whether or not your proposed action is ethical.

**Ethical intention or moral motivation** must follow ethical reasoning to turn decisions into action. In other words, do you want to be an ethical person? Do you want to do the right thing? Do you want to show **moral character**? If the answer is 'yes', how do you follow through with the **ethical judgement and action**?

The key is integrity. SAICA has seen that this is one of the fundamental principles of the profession. Integrity is an ethical value that summons up the courage to take an ethical action despite pressures to do otherwise. Taking ethical action means having the courage to act in accordance with one's ethical principles to –

- treat others the way one wants to be treated (the Golden Rule),
- respect the rights of others, and
- never take an action that does more harm than good.

In other words, it comes down to doing the right thing (abiding by the regulations), even if no-one is watching.

Consistent application of these principles will assist candidates to avoid contravening the Assessment of Professional Competence regulations and will enable them to complete the required ethical declarations in all honesty.

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