

EVIDENCE AND ASSESSMENT JUDGEMENTS

In general, assessment in education and training is about collecting evidence of a trainee's work so that judgements and decisions can be made about their achievements, or non-achievements.

Evidence can be defined as the proof produced by a trainee that shows the degree to which they comply with the requirements for being found competent. Evidence can come from a variety of sources. It is the responsibility of the assessor to ensure that enough (and the appropriate) evidence has been collected to make an accurate judgement about a trainee's competence.

THE SAICA RATING SCALE

The assessment judgement in the SAICA assessment process is made through rating a trainee's demonstrated degree of capability in terms of the following scale:

Rating level 1: Not capable of performing.

Rating level 2: Capable with frequent supervision / intervention

Rating level 3: Capable with limited / periodic supervision / intervention

Rating level 4: Capable without supervision / intervention

It is vital that these rating scales are fully understood and correctly, and consistently, applied for assessment to be fair to the trainee. SAICA has developed a tool called the "SAICA Decision Trees" to assist with more objective and consistent ratings of capability. This tool, together with an explanation of its application are set out in documents also available through the SAICA website.

Common problems with applying the rating scale:

Over time, it has become apparent that there are some common misunderstandings about the rating scale and its application. The following mistakes need to be avoided when applying the rating scale:

- a) **A trainee's "understanding" and their "ability to do" are often confused** - these are 2 different issues and should be separately assessed. A trainee's understanding of, and ability to perform a task are obviously related and although a trainee may be able to perform fairly simple tasks without the appropriate level of understanding, they are very unlikely to be able to perform tasks at the level required for final entry into the profession without sufficient understanding. Trainees performing at the required entry level into the profession may thus be assumed to have the required understanding – and this understanding does not therefore need to be separately assessed in the Training programme.

In summary, a trainee's level of understanding is implicit in the work they generate and there is thus no need to separately consider the degree to which they understand. The emphasis of assessment is on their ability and NOT their understanding.

THE SAICA RATING SCALE FOR THE ASSESSMENT OF TRAINEE COMPETENCE

- b) **Influence of Professional skills abilities on assessments** - assessment ratings are often incorrectly influenced by factors such as time taken to complete a task (time management skills) or by neatness of the final product (written communication skills). However, technical and professional skills should be seen as two independent requirements. Technical skills are a demonstration of competence – can a task be performed to the required level? Professional skills are a demonstration of capability – can a task be performed in the appropriate manner using appropriate “soft” skills? It is quite possible that a trainee may be technically competent but may lack the required professional skills in terms of how the task is completed / achieved. Unless these two skill sets are assessed independently, a trainee’s true development needs will not be identified.
- c) **Poor self-assessment of trainees in the early stages of their contracts** – A trainee’s competence in any skill has nothing to do with how long they have been in their contract, the length of the contract or the firm at which they undertake their training. Rating levels should only be influenced by the competence that is demonstrated for a particular skill irrespective of the stage they are in their contract. A trainee in period A in their contract may well be able to achieve a rating of 4 for some skills, while a trainee in period C in their contract may still not yet be able to demonstrate a task to the required exit level.
- d) **Influence of complexity of an assignment on ratings** - Complexity has nothing to do with demonstrated competence for a specific task. The assessment decision is made around the degree to which a trainee can perform a set task, regardless of the degree of complexity involved.

Complexity is however a critical consideration in the 6-monthly evaluation process when it comes to the assessment of whether demonstrated competence to date meets the expected level of ability towards final entry level into the profession. One must remember that compulsory and elective subjects need to be demonstrated to advanced levels in terms of work context while residual skills only need to be demonstrated to basic levels.

Ratings will thus always measure 2 things: The degree of capability (level 1, 2, 3 or 4) and context (basic or advanced). You would not alter the rating scale to accommodate levels of complexity – if the work was simple the rating be a “level 3, basic” for example and if the work was complex, the rating would be a “level 2, advanced” for example. Trainees need to achieve level 4 basic for the residual skills and level 4 advanced for the compulsory and elective skills.

THE SAICA RATING SCALE FOR THE ASSESSMENT OF TRAINEE COMPETENCE

EXAMPLES OF POSSIBLE SCENARIOS WITH SUGGESTED RATING LEVELS AND EXPLANATIONS

In an effort to help provide clarity around the correct use of the rating scale, the following scenarios have been constructed with the view to utilising them to illustrate what the correct application of the SAICA assessment rating scale should be. It is strongly recommended that you work through them yourself first (**using the decision trees to guide you**) and rate them based on your understanding.

Once you have done this, compare your ratings with those in the solution that follows, reviewing the explanations for any that you did not get the same ratings as the suggested solution.

Scenario	Your Rating
1. By following a set of instructions given by you, and basing their work on what was done in the prior year, a trainee was able to complete a fairly easy section of work on their own to your satisfaction. In discussing the work with them, it becomes clear however that although the trainee could finish the work, they did not understand what they were doing, or why it was being done.	
2. A trainee is required to prepare the annual budget for a company which is a <i>small, non-complex</i> service provider. The trainee completes the budget on their own (without guidance) to your satisfaction.	
3. A trainee completes a section of work on their own (without requiring guidance) and hands it to you for review. You raise a number of review queries on the work (a few of them are fundamental / significant) and hand them (and the work) back to the trainee who then resolves them to your satisfaction.	
4. A trainee in the <i>final three months</i> of their training contract is required to prepare the complex reconciliation of a company's bank account. The trainee completes the reconciliation on their own (without guidance) to your satisfaction.	
5. A trainee completes a section of work on their own (without requiring guidance) and hands it to you for review. You raise a number of review queries on the work (a few of them are fundamental / significant) and hand them (and the work) back to the trainee who then attempts to clear them - but not to your satisfaction. Only when you sit down with the trainee and explain exactly what you want is the trainee finally able to resolve the queries adequately.	
6. A trainee is assigned a section of work to perform. They complete the work on their own (without requiring guidance) to your satisfaction but <i>they seem to be really slow workers and take significantly longer</i> than they should to finish it (and consequently significantly exceed the budgeted hours for that section of work).	
7. A trainee is assigned a section of work to conduct and completes it to your satisfaction. The trainee needed to ask you a number of fairly routine questions about what was required (but nothing fundamental) to be able to complete the work.	
8. A trainee is given the bank section (which is <i>not complex</i>) of a medium-sized retail company to audit, which they do on their own (without guidance) to your satisfaction.	
9. A trainee is required to prepare the fairly complex annual budget for a medium sized manufacturing company with a few subsidiaries and branches. After having received significant upfront guidance from you, the trainee completes the budget on their own to your satisfaction.	

THE SAICA RATING SCALE FOR THE ASSESSMENT OF TRAINEE COMPETENCE

Scenario	Your Rating
10. A trainee is given the statutory records section of a <i>small property company</i> to review, which they do on their own (without guidance) to your satisfaction.	
11. A junior trainee (<i>in the first 3 months</i> of their training contract) is given the statutory records section of a medium-sized manufacturing company to review, which they do on their own (without guidance) to your satisfaction. When reviewing the work there were a few small problems that needed to be addressed but none of these were fundamental.	
12. A trainee is assigned a section of work to conduct and completes it to your satisfaction. The trainee needed to ask you just one question during the conducting of the work but it was a question relating to a fundamental aspect of the required work.	
13. A trainee is assigned a section of work to perform. They complete the work on their own (after having received guidance during the assignment). Although there were a few review queries, the work performed was fundamentally sound and met your requirements. The presentation of the results in the working papers was however very unprofessional and required a significant re-write, and a lot of neatening up, before you were happy to accept it.	
14. A trainee is given the inventory section of a medium-sized retail company to audit, which they do on their own (without guidance). You raise a fairly large number of review queries on the work (two of which are fundamental to the task at hand) which the trainee is able to adequately resolve without any further guidance.	
15. You had concerns about one of your trainee's time management skills. They generally always take almost twice the amount of time they should to perform a task. You discussed this with them and gave them a few pointers. On their next assignment, although they still went over time, it was not by nearly as much as they had been going over time previously.	
16. One of your trainees prefers to work independently and doesn't see the merits of working in a team. They believe that "if you want something done properly, do it yourself!" As a consequence of this attitude, in the last engagement the trainee was on, there was a fair amount of duplication of effort through a lack of communication between this trainee and the team.	
17. You had a talk to the trainee mentioned above following the last engagement to highlight what had gone "wrong" with the communication channels in that assignment and why it was important to be a team player in those situations. You gave the trainee some encouragement and a few tips about how to get the most out of working with teams. They then went on their next assignment. Although the senior on that assignment had to regularly remind this trainee to share information with the team, when the trainee did share information, they became a valuable member of the team and the assignment was completed without any duplication of effort.	

THE SAICA RATING SCALE FOR THE ASSESSMENT OF TRAINEE COMPETENCE

Scenario	Suggested Rating	Explanation
<p>1. By following a set of instructions given by you, and basing their work on what was done in the prior year, a trainee was able to complete a fairly easy section of work on their own to your satisfaction.</p> <p>In discussing the work with them later, it becomes clear however that although the trainee could finish the work, they did not understand what they were doing, or why it was being done.</p>	<p>3 Path I</p>	<ul style="list-style-type: none"> • Trainee received direction (you gave instructions and they needed the prior year file). • Trainee was able to satisfactorily complete the task. • Their understanding is not being assessed here. It is tested through the Education process. We are purely assessing their ability to perform tasks and it is possible that a task might be completed without fully understanding it. • We make the assumption that for a trainee to perform a task satisfactorily at entry level into the profession (level 4 – without guidance), they must have the requisite understanding.
<p>2. A trainee is required to prepare the annual budget for a company which is a <i>small, non-complex</i> service provider. The trainee completes the budget on their own (without guidance) to your satisfaction.</p>	<p>4 Path A</p>	<ul style="list-style-type: none"> • Trainee did not receive guidance. • Trainee was able to satisfactorily complete the task. • There were no problems / queries that needed to be addressed. • It doesn't matter about the size or complexity of the task when assessing capability. This evidence would likely be classified as <i>Basic</i>.
<p>3. A trainee completes a section of work on their own (without requiring guidance) and hands it to you for review. You raise a number of review queries on the work (a few of them are fundamental / significant) and hand them (and the work) back to the trainee who then resolves them to your satisfaction.</p>	<p>2 Path G</p>	<ul style="list-style-type: none"> • Trainee did not receive guidance. • Trainee was not able to satisfactorily complete the task. • There were a number of problems / queries that needed to be addressed (many). • Some of the problems were fundamental to the task at hand. • The trainee was then able to resolve them.
<p>4. A trainee in the <i>final three months</i> of their training contract is required to prepare the complex reconciliation of a company's bank account. The trainee completes the reconciliation on their own (without guidance) to your satisfaction.</p>	<p>4 Path A</p>	<ul style="list-style-type: none"> • Trainee did not receive guidance. • Trainee was able to satisfactorily complete the task. • There were no problems / queries that needed to be addressed. • It is not relevant that the trainee is in the final 3 months of their contract.

THE SAICA RATING SCALE FOR THE ASSESSMENT OF TRAINEE COMPETENCE

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<p>5. A trainee completes a section of work on their own (without receiving guidance) and hands it to you for review. You raise a number of review queries on the work (a few of them are fundamental / significant) and hand them (and the work) back to the trainee who then attempts to clear them - but not to your satisfaction. Only when you sit down with the trainee and explain exactly what you want is the trainee finally able to resolve the queries adequately.</p>	<p>1 Path E</p>	<ul style="list-style-type: none"> • Trainee did not receive guidance. • Trainee was not able to satisfactorily complete the task. • There were a number of problems / queries that needed to be addressed. • Some of the problems were fundamental to the task at hand. • The trainee was not able to resolve them without still requiring further guidance. Trainees have one opportunity only to resolve any review notes raised on their work.
<p>6. A trainee is assigned a section of work to perform. They complete the work on their own (without requiring guidance) to your satisfaction but <i>they seem to be really slow workers and take significantly longer</i> than they should to finish it (and consequently significantly exceed the budgeted hours for that section of work).</p>	<p>4 Path A</p>	<p><u>Technical skill</u> Trainee did not receive guidance.</p> <ul style="list-style-type: none"> • Trainee was able to satisfactorily complete the task. • There were no technical problems / queries that needed to be addressed.
	<p>1 Path E</p>	<p><u>Professional skill (time management)</u> Trainee did not receive guidance on time management.</p> <ul style="list-style-type: none"> • Trainee did not achieve the objective (finish the task within the budgeted time allocation). • They took significantly longer than expected. • The objective could not be achieved with further guidance (since the budget was blown and no amount of further guidance will change that outcome for this assignment).
<p>7. A trainee is assigned a section of work to conduct and completes it to your satisfaction. The trainee needed to ask you a number of fairly routine questions about what was required (but nothing fundamental) to be able to complete the work.</p>	<p>3 Path I</p>	<ul style="list-style-type: none"> • Trainee did require guidance (needed to ask a number of questions to be able to complete the work – about <i>what</i> needed to be done). • Trainee was then able to satisfactorily complete the task. • There were no technical problems / queries that needed to be addressed. • If the questions were “information gathering” rather than about what was required to be done, the rating would have been a 4.

THE SAICA RATING SCALE FOR THE ASSESSMENT OF TRAINEE COMPETENCE

Scenario	Suggested Rating	Explanation
8. A trainee is given the bank section (which is <i>not complex</i>) of a medium-sized retail company to audit, which they do on their own (without guidance) to your satisfaction.	4 Path A	<ul style="list-style-type: none"> • Trainee did not receive guidance. • Trainee was able to satisfactorily complete the task. • There were no problems / queries that needed to be addressed.
9. A trainee is required to prepare the fairly complex annual budget for a medium sized manufacturing company with a few subsidiaries and branches. After having received significant upfront guidance from you, the trainee completes the budget on their own to your satisfaction.	3 Path I	<ul style="list-style-type: none"> • Trainee did require guidance (received significant upfront guidance from you in order to be able to complete the work). • Trainee was then able to satisfactorily complete the task. • There were no technical problems / queries that needed to be addressed.
10. A trainee is given the statutory records section of a <i>small property company</i> to review, which they do on their own (without guidance) to your satisfaction.	4 Path A	<ul style="list-style-type: none"> • Trainee did not require guidance. • Trainee was able to satisfactorily complete the task. • There were no problems / queries that needed to be addressed.
11. A junior trainee (<i>in the first 3 months</i> of their training contract) is given the statutory records section of a medium-sized manufacturing company to review, which they do on their own (without guidance) to your satisfaction. When reviewing the work there were a few small problems that needed to be addressed but none of these were fundamental.	4 Path B	<ul style="list-style-type: none"> • Trainee did not require guidance. • Trainee was able to satisfactorily complete the task. • There were not many problems / queries that needed to be addressed and none of them were fundamental. • It is not relevant that it is a junior trainee during their first 3 months.
12. A trainee is assigned a section of work to conduct and completes it to your satisfaction. The trainee needed to ask you just one question during the conducting of the work but it was a question relating to a fundamental aspect of the required work.	3 Path I	<ul style="list-style-type: none"> • Trainee did require guidance. Even though it was only 1 question, it was relating to a fundamental aspect of the work. • Trainee was then able to satisfactorily complete the task. • There were no problems / queries that needed to be addressed.



THE SAICA RATING SCALE FOR THE ASSESSMENT OF TRAINEE COMPETENCE

Scenario	Suggested Rating	Explanation
13. A trainee is assigned a section of work to perform. They complete the work on their own (after having received guidance during the assignment). Although there were a few review queries, the work performed was fundamentally sound and met your requirements. The presentation of the results in the working papers was however very unprofessional and required a significant re-write, and a lot of neatening up, before you were happy to accept it.	3 Path J	<u>Technical skill</u> <ul style="list-style-type: none"> • Trainee did require guidance during the assignment. • There were a few review queries. • The queries were not fundamental.
	2 Path D	<u>Professional skill (presentation of views)</u> <ul style="list-style-type: none"> • Trainee did not receive guidance on presentation skills. • Trainee did not achieve the objective (present a neat professional working paper). • The objective was achieved with further guidance (the working papers were neatened up to the required standard).
14. A trainee is given the inventory section of a medium-sized retail company to audit, which they do on their own (without guidance). You raise a fairly large number of review queries on the work (two of which are fundamental to the task at hand) which the trainee is able to adequately resolve without any further guidance.	2 Path G	<ul style="list-style-type: none"> • Trainee did not require guidance. • There were a "fairly large number" of queries that needed to be addressed. • 2 of the problems / queries were fundamental. • The trainee was able to then complete the work to your satisfaction.
15. You had concerns about one of your trainee's time management skills. They generally always take almost twice the amount of time they should to perform a task. You discussed this with them and gave them a few pointers. On their next assignment, although they still went over time, it was not by nearly as much as they had been going over time previously.	1 Path H	<ul style="list-style-type: none"> • Trainee did receive guidance on time management. • Although better than before, the trainee still did not achieve the objective (complete the work within the budgeted time allocation). • The objective was not subsequently achieved with further guidance (the budget was still blown).
16. One of your trainee's prefers to work independently and doesn't see the merits of working in a team. They believe that "if you want something done properly, do it yourself!" As a consequence of this attitude, in the last engagement the trainee was on, there was a fair amount of duplication of effort through a lack of communication between this trainee and the team.	1 Path E	<ul style="list-style-type: none"> • Trainee did not receive guidance on teamwork. • Trainee did not achieve the objective (work within a team to enhance efficiencies). • There was a "fair amount" of duplication so they were not close to achieving the objective. • The objective was not subsequently achieved with further guidance (the duplication had already taken place).

THE SAICA RATING SCALE FOR THE ASSESSMENT OF TRAINEE COMPETENCE

Scenario	Suggested Rating	Explanation
<p>17. You had a talk to the trainee mentioned above following the last engagement to highlight what had gone "wrong" with the communication channels in that assignment and why it was important to be a team player in those situations. You gave the trainee some encouragement and a few tips about how to get the most out of working with teams. They then went on their next assignment. Although the senior on that assignment had to regularly remind this trainee to share information with the team, when the trainee did share information, they became a valuable member of the team and the assignment was completed without any duplication of effort.</p>	<p>3 Path F</p>	<ul style="list-style-type: none"> • Trainee did receive guidance on teamwork (upfront by you and the regular reminders by the senior). • Trainee did achieve the objective (work within a team to enhance efficiencies – there were no duplicated efforts like before).