ABOUT **SAICA**

The South African Institute of Chartered Accountants (SAICA) is the leading accountancy body in South Africa and one of the prominent institutes globally. SAICA offers three reputable – **Accounting Technician (AT(SA)), Associate General Accountant (AGA(SA)) and Chartered Accountant (CA(SA))**. These three designations are underpinned by the SAICA Code of Professional Conduct (the SAICA Code) and continuous professional development (CPD) to ensure the highest level of professionalism, discipline and performance.

SAICA is at the forefront of developing, influencing and leading the highest standards of ethics, education and professional excellence in the delivery of quality accountancy skills. This is achieved by safeguarding the professional standards of the designations on offer; advancing and maintaining the relevancy of the profession; and by regulating the members' and associates' professional conduct against the SAICA Code.

01 A REGULATED MEMBERSHIP BODY

The SAICA Code conforms to the International Ethics Standards Board for Accountants (IESBA), a standard-setting board of the International Federation of Accountants (IFAC). All SAICA members and associates are required to adhere to the SAICA Code. The code serves to guide their professional credibility and conduct in business, enabling them to exercise independence and sound judgement on ethical issues, while maintaining high professional standards. Through the SAICA Code, the Institute is able to establish the standard behaviour and practices expected from members and associates.

The SAICA Code requires all SAICA members and associates to:

- Have integrity by acting in an honest way when interacting with others
- Be objective and avoid conflict of interests and undue bias
- Ensure professional competence by taking due care when practising their skills and knowledge
- Abide by laws and regulations and avoid any conduct that would bring the profession into disrepute
- Respect the confidentiality of information acquired as a result of professional and business relationships