



RULES FOR THE ACADEMIC TRAINEESHIP PROGRAMME

(Updated October 2021)

CONTENTS

1. [THE OBJECTIVES OF THE ACADEMIC TRAINING PROGRAMME \(ATP\)](#)
2. [ELIGIBILITY FOR ACCOUNTANCY UNITS TO PARTICIPATE IN THE ATS](#)
3. [ELIGIBILITY FOR CANDIDATES TO PARTICIPATE IN THE ATS](#)
4. [APPLICATION AND REGISTRATION PROCEDURES](#)
5. [TERMS AND CONDITIONS](#)
6. [DISQUALIFICATIONS \(APPLICABLE TO ATs WHO ARE PROSPECTIVE CAS\(SA\)\)](#)
7. [ACCREDITATION CRITERIA APPLICABLE TO ACCOUNTANCY UNITS THAT WISH TO PARTICIPATE IN THE ACADEMIC TRAINEESHIP PROGRAMME](#)

1. THE OBJECTIVES OF THE ACADEMIC TRAINING PROGRAMME (ATP)

- 1.1. To create an opportunity for selected students¹ from SAICA accredited programmes to spend the first year (or a portion of their first year) of their SAICA training contract at an academic provider which offers either the accredited AGA(SA) or CA(SA) academic programme. The objective of this is to provide such students with an exposure to working in an academic environment with a view to attracting them to an academic career in the longer- term.
- 1.2. To supplement academic resources in accountancy units by appointing academic trainee accountants (ATs).

2. ELIGIBILITY FOR ACCOUNTANCY UNITS TO PARTICIPATE IN THE ATP

- 2.1. Eligibility is restricted to accountancy units that –
 - 2.1.1. offer programmes that are accredited by the Initial Professional Development Committee (IPD) and where no significant issues exist regarding specific accreditation criteria; and
 - 2.1.2. are specifically accredited by the IPD Committee to participate in the ATP (having met CRIT 1: Criteria 8)

3. ELIGIBILITY FOR CANDIDATES TO PARTICIPATE IN THE ATP

- 3.1. Candidates must have entered into a training contract with an accredited training office. This training contract must be correctly uploaded on the SAICA TCMS system **within the first seven months of the academic training year** by the SAICA Training officer or Training Office Administrator. *(In order to enter into a training contract and for the purposes of a valid learnership agreement, a valid employment contract between the training office and the academic trainee must be in place for the full three years. This means therefore that the employment contract must be between the training office and the academic trainee and that all arrangements related to conditions of employment, payment and attendance at firm training should be discussed and*

¹ This will generally be students who have completed an accredited AGA programme in the case of the ATs engaged to support the AGA accredited programmes and students who have completed an accredited postgraduate degree in the case of ATs engaged to support the CA stream accredited programmes.

agreed on through a separate agreement between the training office and the academic programme provider);

- 3.2. Candidates will be selected largely on the basis of their academic achievement; and
- 3.3. Candidates must be recommended by the head of an eligible accountancy unit.
- 3.4. The IPD Committee may determine additional minimum academic and other general requirements to be met by candidates who wish to participate in the ATP.
- 3.5. **Academic trainees who are prospective CAs(SA)** must be in possession of a PGDA or equivalent that leads to the ITC.
 - 3.5.1. However, the Chairman of the IPD Committee, or the person to whom he has delegated such responsibility and the secretariat may exercise judgement on whether an applicant who failed the PGDA in the prior year can be considered as an academic trainee accountant taking the following into account:
 - a) Approval will be subject to a strong undergraduate performance and a fair academic performance in the year of repeating the PGDA; and
 - b) A strong written motivation from the head of the accountancy unit.
- 3.6. **Academic trainees who are prospective AGAs(SA)** must be in possession of either -
 - a) an undergraduate degree accredited by SAICA for purposes of the CA(SA) designation; OR
 - b) a degree accredited by SAICA for purposes of the AGA(SA) designation.
- 3.7. The accountancy unit may determine such other criteria for participation in the ATP as it deems fit.

4. APPLICATION AND REGISTRATION PROCEDURES

- 4.1. After identifying a prospective candidate the head of the accountancy unit must, before offering the candidate an academic trainee accountant position –
 - 4.1.1. make the rules of the ATP available to the prospective candidate and discuss with the candidate their selection for and participation in the programme;

- 4.1.2. ensure that the candidate meets such academic and other requirements as determined by the IPD Committee;
- 4.1.3. ensure that the candidate has entered into a training contract with an accredited training office²; and liaise with the training officer of such training office to obtain the office's formal agreement to release the candidate for the ATP.
- 4.2. An application together with the required supporting documents for each academic trainee, suitably motivated, must be made on the prescribed form **before** commencement of academic traineeship **and by no later than 30 September of each year** (or by a later date agreed to by SAICA).
- 4.3. The application, with the relevant supporting documents, must be submitted to SAICA by the head of the accountancy unit.
- 4.4. The head of the accountancy unit, the prospective academic trainee accountant and the training officer must each give an undertaking to abide by the rules of the ATP by signing the required forms.
- 4.5. Applications for the ATP will be considered for approval by the Chairman of the IPD Committee or to whomever the Chairman delegates this responsibility.
- 4.6. SAICA will inform the head of the accountancy unit in writing whether or not the candidate has been accepted into the ATP. The accountancy unit is thereafter to provide confirmation to the relevant training officer.
- 4.7. After approval has been granted, the training officer must apply in the normal manner to register the training contract of the academic trainee accountant as from the start of the AT year (i.e. on the SAICA official Training Contract Management System including payment of the prescribed trainee registration fees).
- 4.8. The commencement date of the training contract will usually be the first day of the calendar year in which academic traineeship is to be served (and in the case of CA(SA) ATs will include January as a month of study leave).

² Exception for students on Thuthuka Bursary Fund who are not yet allocated to specific offices

5. TERMS AND CONDITIONS

- 5.1. An AT will, save for extensions and suspensions as provided for in the Training Regulations serve a training contract of three years (which includes the one year in the accountancy unit).
- 5.2. The first of the three years of the training contract will be completed in the accountancy unit and the second and third years will be served at the training office.
- 5.3. Should the academic trainee accountant fail to complete the ATP, SAICA will investigate the circumstances surrounding the failure to complete the ATP and will determine the appropriate action which may include a time penalty or forfeiting of time already served.
- 5.4. Should the academic trainee choose to join another training office during or at the end of the ATP, then the situation will be treated as a cancellation of the training contract as provided for in Training Regulation 21.
- 5.5. During the first year of the training contract the AT must maintain, as far as is reasonably possible, contact with the training office who, whenever practicable, and in consultation with the head of the accountancy unit, must arrange for the trainee's participation in training courses arranged by the training officer for first-year graduate trainee accountants.
- 5.6. For an AT the year completed in the accountancy unit will be deemed to be equivalent to one third of the required minimum hours of core experience as required in terms of the Training Regulations.
- 5.7. The head of the accountancy unit must ensure that:
 - 5.7.1. An academic trainee accountant receives the appropriate mentoring, monitoring and on-the-job assistance (from themselves or as delegated).
 - 5.7.2. The academic trainee is assessed according to SAICA's applicable regulations by an assessor registered as such with SAICA. Providers accredited by SAICA to offer the ATP therefore need to identify suitable staff to complete the requires training and register with SAICA as assessors.
 - 5.7.3. The trainee must be linked to the relevant accredited training office on SAICA's Electronic Assessment Tool (EAT) for the purposes of assessment and assessments must be completed on the EAT.

- 5.8. During the first year of an AT's contract, the AT will be subject to SAICA's Training Regulations in so far as they are applicable. Thereafter the regulations will be applicable in full.

6. DISQUALIFICATIONS (APPLICABLE TO ATs WHO ARE PROSPECTIVE CAS(SA))

- 6.1. If the candidate fails to pass SAICA's ITC in either the January (first) or June (second) sitting of the year following the completion of their PGDA, the academic trainee accountant will forfeit all 12 months served under the academic trainee programme (applicable retrospectively from 2017).
- 6.2. Candidates who fail the ITC January (first sitting) and who wish to discontinue the year of academic traineeship and continue with the year from 1 April at the training office will have the first 3 months of the training contract spent in an accountancy unit recognised as part of their training contract requirements.
- 6.3. Notwithstanding the provisions of paragraph 5.1, in the case of an academic trainee accountant who does not write SAICA's ITC in January for a valid reason (e.g. illness or bereavement) the IPD Committee in its absolute discretion may allow such a trainee to continue with the year of academic traineeship at an accountancy unit and this time will be recognised on condition that the candidate passes SAICA's ITC in June.

7. ACCREDITATION CRITERIA APPLICABLE TO ACCOUNTANCY UNITS THAT WISH TO PARTICIPATE IN THE ACADEMIC TRAINEESHIP PROGRAMME

- 7.1. In order to be accredited by SAICA to participate in the ATP, an accountancy unit must as part of the on-going accreditation and monitoring criteria (CRIT1 : Criteria 8), provide evidence to the satisfaction of SAICA that it meets the following conditions:
- 7.1.1. the accountancy unit must provide SAICA with a programme that sets out the activities of the academic trainee accountant for the duration of the academic year;
- 7.1.2. a suitably qualified, senior staff member must be tasked with assisting and supporting the academic trainee accountant on a continuous basis;
- 7.1.3. during the ATP, the academic trainee accountant must be exposed to the following activities:

- a) lecturing;
- b) tutorials;
- c) preparation of teaching material;
- d) setting and marking of assessments; and
- e) research.

Refer to Annexure 1 for further guidance in this regard

7.1.4. Additional accreditation criteria applicable in respect of academic trainees who are prospective CAs(SA) that may be determined by the accountancy unit.

7.1.5. The ATP must be offered by an accountancy unit that is accredited by SAICA (and in the case of CA(SA) ATs must offer a PGDA or equivalent programme that is accredited by SAICA).

7.2. Additional accreditation criteria applicable in respect of academic trainees who are prospective AGAs(SA)

7.2.1. The ATP must be offered by an accountancy unit that offers -

- a) an undergraduate degree accredited by SAICA for purposes of the CA(SA) designation; OR
- b) a degree accredited by SAICA for purposes of the AGA(SA) designation.

7.3. Accountancy units that do not currently offer the ATP and wish to commence offering the ATP must apply to SAICA providing motivation against each of the criteria set out in the accreditation and monitoring documentation (CRIT 1: Criteria 8).

GUIDANCE FOR THE ACADEMIC TRAINEE PROGRAMME
--

EDUCATIONAL – ELECTIVE**COMPETENCY: ED(E)1 – Prepares Material that is used in the Teaching Process**

ED(E)1.1	Understands the Competency Framework and the role it plays in the curriculum, the difference between pervasive and technical skills and how these are developed.
ED(E)1.2	Understands the subject area and subject matter to the extent required to lecture or teach it.
ED(E)1.3	Distinguishes between more and less important aspects of the subject area in order to prepare material used in the teaching process such as lecture notes, tutorial notes and other study aids.
ED(E)1.4	Critically analyses technical material / data and converts it into logical reasoning to explain to others in an understandable way.
ED(E)1.5	Prepares quality teaching material and other study aids for use in lecturing/tutorials.
ED(E)1.6	Considers vertical integration across the subject area and how topics integrate with each other at different levels within the subject area.
ED(E)1.7	Uses the appropriate level of teaching materials at the correct level of complexity.

COMPETENCY: ED(E)2 – Performs Lectures and Tutorials

ED(E)2.1	Performs formal lecturing with a clear introduction, development and conclusion in order to explain concepts and impart knowledge and skills.
ED(E)2.2	Performs formal tutorials or workshops and guides students through practical examples or questions.
ED(E)2.3	Uses a variety of visual aids, which could include the use of teaching-related technology, in an innovative manner to transfer knowledge effectively.

COMPETENCY: ED(E)3 – Sets and Marks Assessments

ED(E)3.1	Sets and reviews assessments (e.g. a test/exam paper) that are appropriate for the subject area and subject matter.
ED(E)3.2	Critically evaluates mark plans before commencing with marking to fully understand how marks are to be awarded and to identify possible areas for improvement in the mark plan.
ED(E)3.3	Marks assessments effectively and consistently.
ED(E)3.4	Provides timely, understandable and useful feedback to students in verbal and/or written format.

COMPETENCY: ED(E)4 – Consults with Students

ED(E)4.1	Demonstrates the ability to explain concepts to students in an understandable manner by identifying and responding to the individual student's needs.
ED(E)4.2	Displays respect and care towards students, including sensitivity towards the individual student's personal circumstances.
ED(E)4.3	Demonstrates the ability to identify when expert intervention is required and refer the student to the appropriate person or department.
ED(E)4.1	Demonstrates the ability to explain concepts to students in an understandable manner by identifying and responding to the individual student's needs.

COMPETENCY: ED(E)5 – Performs Academic Administration and Adhere to Controls

ED(E)5.1	Files and/or keeps proper, accurate and structured records relevant to tasks.
ED(E)5.2	Adheres to appropriate internal controls (e.g. in respect of the marking process, security of information, etc.).

EDUCATIONAL – RESIDUAL

COMPETENCY: ED(R)1 – Understands the Academic Environment

ED(R)1.1	Understands the institutional structures within which the Accounting school/department/college operates.
ED(R)1.2	Understands the various methods that are available for effective teaching and learning.
ED(R)1.3	Mentors students and encourages and motivates students to learn.
ED(R)1.4	Identifies and participates in community engagement projects aimed at making a difference in society.
ED(R)1.5	Identifies community engagement projects in which students can participate.
ED(R)1.6	Understands the transformation imperative as it relates to student performance (equivalence of pass rates) and transformation of the curriculum.
ED(R)1.7	Understands the importance of research in an academic environment.

COMPETENCY: ED(R)2 – Conducts Research

ED(R)2.1	Exposure to the research process and uses basic research skills, including searching for sources, research methods and scientific writing to produce a basic research output. <i>While completing a Master's degree is not a requirement for the AT programme, completing a Master's degree during the AT year is strongly encouraged.</i>
----------	---

Version control sheet

Version	Date Finalised	Description of Changes	Updated by
1	5 May 2005	Original Document	Karien Coates
2	10 August 2010	Editorial changes to document – changes from EDCO to IPD and minor changes	Mandi Olivier, Lizl Scheün
3	06 November 2012	Updated Rules to reflect changes in accordance to the Training Regulations	Mandi Olivier, Lizl Scheün
4	6 August 2013	Updated Rules to reflect changes to include the completion of the PSR and TSR documentation	Mandi Olivier, Lizl Scheün
5	4 July 2016	Removed minimum hours of work attendance – no longer applicable under the Training Regulations	Mandi Olivier, Lizl Scheün
6	6 December 2017	Editorial, Requirements for registering, AT's not completing their training contract; AT's moving to a different training office, completion of revised assessment documentation. Approved by IPD 30 November 2017	Mandi Olivier, Lizl Scheün, Adri Kleinhans, Beverley Herbst
7	1 May 2020	Requirement for completion of ANA added, Requirement that all educational skills be developed in the ATP and that a 4 rating be achieved added, Requirement that professional skills be developed according to what is agreed with ATO's added. Approved by IPD 26 November 2020	Mandi Olivier, Alex van der Watt
8	28 August 2021	Amended to provide for AGA(SA)	Adri Kleinhans
9	1 September 2021	Amended to incorporate comments received from Mandi Olivier, Alex van der Watt, Chantyl Mulder	Adri Kleinhans
10	28 October 2021	Amended to incorporate comments received from Mandi Olivier and Tonia Jackson and to provide for the new SAICA training programme assessment process	Adri Kleinhans
11	19 November 2021	Approved by the IPD	