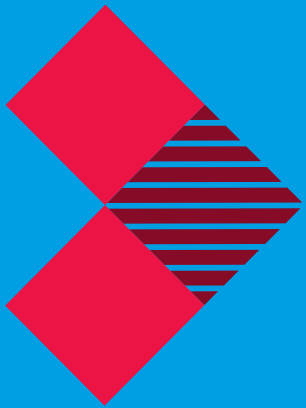# ACCOUNTING TECHNICIANS IN SOUTH AFRICA

**Presented by Trudy Paul
SAICA: Project Director Learning and
Development - Accounting Technicians**

- SAICA, one of the leading Accounting institutes in the world, offers three reputable and regulated accounting and business designations to suit every skill level – **CA(SA), AGA(SA) and AT(SA) / PS AT(SA)**.

- Joint venture with AAT(UK).

- Partnership with the Public Sector for capacity building initiatives that results in competent accounting professionals at all levels through education and directed work experience

SAICA
THE SOUTH AFRICAN INSTITUTE
OF CHARTERED ACCOUNTANTS

01 Strategic Leadership Level — **CA(SA)** CHARTERED ACCOUNTANT SOUTH AFRICA

02 Mid-tier/ Middle Management Level — Associate General Accountant (SA)

03 Entry-level/ Foundational Level — accounting technicians SOUTH AFRICA

ACCREDITATION

✓ **SAICA is**

❖ registered with South African Qualifications Authority (SAQA) as a Professional Body and is Quality Assurance Partner to the Quality Council for Trades and Occupations (QCTO)

❖ delegated authority from the Regulator to accredit education providers to deliver the AT qualifications and employers to provide directed work experience

❖ authorised to issue qualification certification

✓ **Prospective training providers and employers are evaluated against:**

❖ Resources, Systems, Expertise

❖ Ability to conduct learning delivery and assessment

❖ 65 accredited providers across the public and private sectors

The SAICA Accounting Technician Competency Framework

The competency framework identifies and describes the professional competencies (professional values and attitudes, enabling competencies and technical competencies) that a an Accounting Technician AT(SA) should demonstrate at entry point into the profession.

It provides a reference point for current and prospective ATs(SA), employers and the general public, thus enabling a clear understanding of the foundational professional competencies the AT(SA) has command of as he/she embarks upon their career.

The competency framework is aligned to widely identified job bands in the private sector and the National Treasury Technical Competency Dictionary (TCD) for roles in the public sector

The competency framework also provides the base upon which the qualifications and work experience programmes for entry to mid-level accountants are developed.

The SAICA Accounting Technician Competency Framework (continued 2)

The fundamental principles guiding the development of the Competency Framework for Public Sector Accounting Technicians are:

1. Operational performance

2. Ethical behaviour & management

3. Professional competence
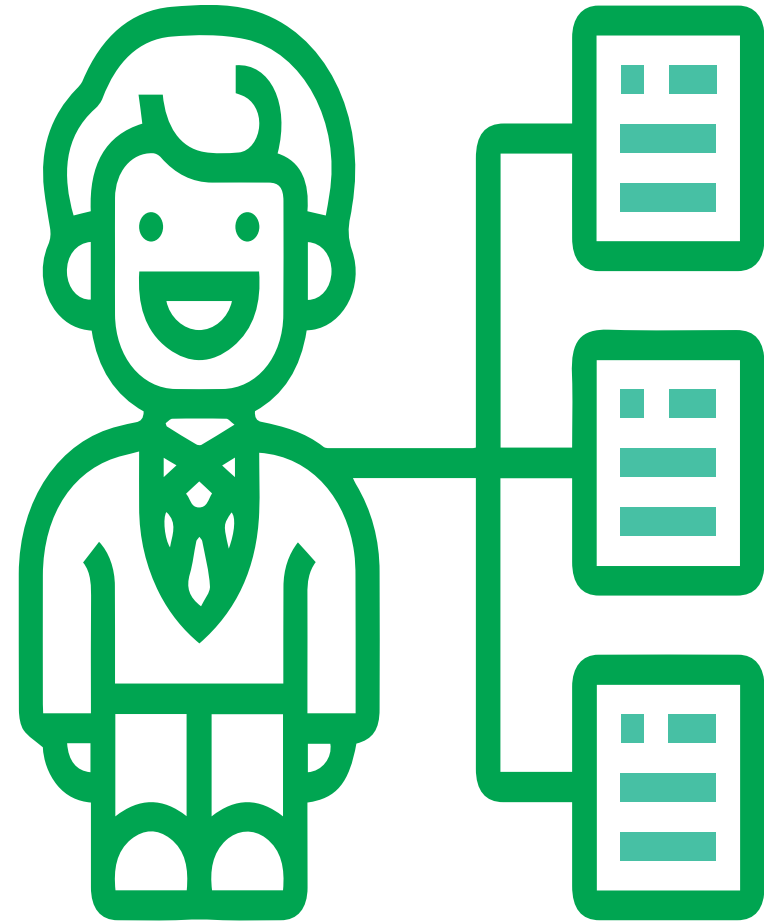
The SAICA Accounting Technician Competency Framework (continued 3)

Professional values and attitudes

Ethics

Life-long learning

Professionalism

Enabling competencies

Communication

Decision making

Digital acumen

Meeting customer needs

Personal management and team work / leading

Technical competencies

Tailored for the SA Private and Public Sectors

The SAICA Accounting Technician Competency Framework (continued 4)

Technical Competencies

Digitisation to support accounting processes

Recording and processing financial transactions

Prepare and record sales and revenue transactions

Prepare and record purchases and payments

Manage debtors

Maintain petty cash records

Recons, month-end closure and trial balance

Draft, analyse and interpret financial statements

Account for property, plant, equipment, payroll and taxes

Manage cash, assets and inventory

Budgeting and costing

VAT

Business & Personal Tax

Internal controls

QUALIFICATION CONTENT:
PUBLIC SECTOR ACCOUNTING QUALIFICATION

Certificate: Public Sector Accounting Technician
NQF Level 3
1 Year (120 Credits)

- Introduction to Accounting
- Workplace Skills
- Working with Computers
- Professional Ethics
- Budgeting and Reporting
- Making and Recording Payments
- Recording Revenue and Receipts

FET Certificate:
Public Sector Accounting Technician
NQF Level 4
1 Year (120 Credits)

- Communication and Supervision
- Use of Technology in Accounting
- Professional Ethics
- Preparation of Reconciliations and Trial Balances
- Financial Statements
- Recovery of Debtors
- Budget Preparation and Monitoring

Certificate: Public Sector Accounting
NQF Level 5
1 Year (120 Credits)

- Communication and Managing a Team
- Economic Reporting Format and SCOA Classification
- Professional Ethics
- Budget Management
- Accounting for Assets and Inventory
- Financial Reporting
- Internal Control, Internal Audit and External Audit

Employer Accreditation

1. Criteria

A workplace must:

- demonstrate that it is economically sustainable and is able to provide the prescribed range and depth of experience to prospective or current learners.
- demonstrate that the learners are appropriately supervised, guided, developed, and assessed
- ensure acquisition of the required work experience and completion of the required documentation

2. Monitoring and Evaluation

- Monitoring and evaluation visits are conducted annually
  - Interviews with learners and line managers
  - Regular surveys
  - Site inspections
  - Logbook reviews
- Adherence to the criteria for accreditation must be demonstrated in order for re-accreditation to be retained

Route to Membership: Becoming a Member of SAICA holding the PSAT(SA) Designation

MEMBERSHIP MODEL

PS: Certificate Accounting Technician (NQF Level 3) → **PS: FET Certificate Accounting Technician (NQF Level 4)** → **PS: Certificate Accounting (NQF Level 5)** → **Test of Professional Competence** → **Member PS Accounting Technician South Africa PSAT(SA)**

12 MONTHS DIRECTED WORK EXPERIENCE

Recognition of learning and work experience gained through institutions other than SAICA and non-accredited workplaces is possible through a Membership RPL process
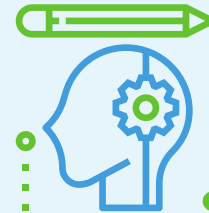
SUCCESSES

✓ **Over 6500 students**: At last count in 2021, in excess of 6000 students had completed the Public Sector accounting qualifications with SAICA; currently over 200 students in progress

✓ **Fit for purpose qualifications:** Qualifications which were originally developed in 2012, have been reviewed, enhanced, aligned to the TCD and delivered to students nationwide;
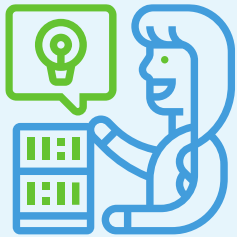
✓ **Collaboration with funders**: National Treasury, Sector Education Training Authorities (SETAs), National Skills Fund, European Union, Private Funders

✓ **Employers**: Students in progress and graduates successfully employed at local, provincial and national government departments

✓ **Monitoring and Evaluation:** Positive feedback gained during the monitoring and evaluation process from students, faculty, employers, regulators and education providers

LESSONS LEARNED

✓ **Broaden stakeholder groups for consultation**: Consultation with key stakeholders is key to developing and delivering a fit for purpose qualification;

✓ **Avoid over-reliance on summative assessment:** face-to-face learning, e learning, formative assessment and peer review are as valuable a part of the assessment process as is the final summative assessment;
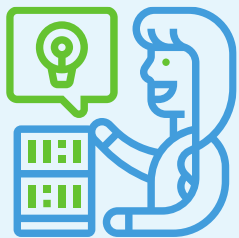
✓ **Experiential Learning**: Case studies and simulations help produce a more workplace ready student;
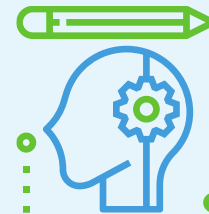
✓ **Continuous Professional Development (CPD)**: Students and faculty who do not engage in the right quantity and quality of CPD will remain behind the curve.
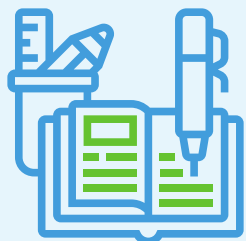
✓ **Never leave students behind**: Implore different teaching and learning strategies to allow students to learn at different paces;

![SAICA logo — The South African Institute of Chartered Accountants]

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Thank You

develop.influence.lead.