



**RULES FOR THE
ACADEMIC TRAINEESHIP PROGRAMME**
(Updated July 2016)

1. The objectives of the academic traineeship programme (ATP)

- 1.1. To create an opportunity for selected graduates to spend one year of their training contract in an academic working 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.

2. Eligibility

2.1. Accountancy Units

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 accredited by the IPD Committee to participate in the ATP (CRIT 1 : Criteria 8)

2.2. Candidates

2.2.1. Candidates must –

- 2.2.1.1. be in possession of a CTA or equivalent;
- 2.2.1.2. have entered into a training contract with an accredited training office that the candidate will enter into a training contract at the commencement of the academic traineeship*;
- 2.2.1.3. be selected primarily on the basis of their academic achievement; and
- 2.2.1.4. be recommended by the head of an eligible accountancy unit

2.3. 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. Application and registration procedures

- 3.1. After identifying a prospective candidate the head of the accountancy unit must, before offering the candidate an academic traineeship –
 - 3.1.1. make the rules of the ATP available to the prospective candidate and discuss with the candidate his selection for and participation in the programme;
 - 3.1.2. ensure that the candidate meets such academic and other requirements as determined by the IPD Committee;
 - 3.1.3. ensure that the candidate has entered into a training contract with an accredited training office¹; and liaise with the training officer of such training office to obtain the office's agreement to academic

¹ * Exception for students on Thuthuka Bursary Fund who are not yet allocated to specific offices

traineeship for the candidate.

- 3.2. Application for academic traineeship, suitably motivated, must be made on the prescribed form **before** commencement of academic traineeship AND BY NO LATER THAN 30 SEPTEMBER OF EACH YEAR.
- 3.3. The application, with the relevant supporting documents, must be submitted to SAICA by the head of the accountancy unit.
- 3.4. The head of the accountancy unit, the candidate academic trainee accountant and the training officer must each give an undertaking to abide by the rules of the ATP.
- 3.5. Applications for academic traineeship will be considered for approval by the chairman of the IPD Committee. The chairman of the IPD Committee and the secretariat will exercise judgement on whether an applicant, who failed the CTA in the prior year, would be considered as an academic trainee accountant based on the following:
 - 3.5.1. approval will be subject to fair academic performance and a strong motivation from the head of the accountancy unit; and
 - 3.5.2. appointments be made on the understanding that the academic trainee accountant will receive appropriate mentoring, monitoring and on-the-job assistance from the head of the accountancy unit.
- 3.6. SAICA will inform the head of the accountancy unit and the training officer whether or not the candidate has been accepted into the ATP.
- 3.7. 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.
- 3.8. The commencement date of the training contract will be the first day of the academic year in which academic traineeship is to be served.

4. Terms and conditions

- 4.1. An academic trainee accountant will, save for extensions following approved suspensions, serve a training contract of three years.
- 4.2. 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.
- 4.3. The accountancy unit may determine such other criteria for participation in the ATP as it deems fit.
- 4.4. During the first year of the training contract the academic trainee accountant will be an employee of the education institution.
- 4.5. During the first year of the training contract the academic trainee accountant 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.
- 4.6. For an academic trainee accountant 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.

- 4.7. The head of the accountancy unit must ensure that a Technical Skills Review (TSR) (in the competency area they are assisting with in the ATP) and a Professional Skills Review (PSR) form is completed for an academic trainee accountant as often as evaluations are done for other academic staff in the accounting department but at least every six months. The head of the accountancy unit provides a copy of these forms to the AT's training officer when they join the training office at the conclusion of the academic traineeship.
- 4.8. The head of the accountancy unit will, every six months, provide SAICA and the training officer with a supervisor's report on the progress of the academic trainee accountant in the form prescribed by SAICA and the relevant training office.
- 4.9. During the first year of an academic trainee accountant's contract, the academic trainee accountant will be subject to SAICA's Training Regulations in so far as they are applicable. Thereafter the regulations will be applicable in full.

5. Disqualification

- 5.1. If the candidate fails to pass SAICA's ITC in January, the academic trainee accountant, in consultation with the training office, will be given the choice to -
 - 5.1.1. continue with the year of academic traineeship at an accountancy unit, and all recognition by SAICA towards the training contract for time spent in an accountancy unit will be forfeited, or;
 - 5.1.2. discontinue with the year of academic traineeship and continue with the year from 1 April at the training office. SAICA will in this case recognise the period of the first 3 months the training contract spent in an accountancy unit.
- 5.2. 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.

6. Accreditation criteria applicable to accountancy units that wish to participate in the academic traineeship programme

- 6.1. The ATP must be offered by an accountancy unit that offers a CTA or equivalent programme that is accredited by SAICA.
- 6.2. 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 (CRIT 1 : Criteria 8), provide evidence to the satisfaction of SAICA that it meets the following conditions:
 - 6.2.1. 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;
 - 6.2.2. a suitably qualified, senior staff member must be tasked with assisting and supporting the academic trainee accountant on a continuous basis;
 - 6.2.3. during the ATP, the academic trainee accountant must be exposed to the following activities:

6.2.3.1 lecturing;

6.2.3.2 tutorials;

6.2.3.3 preparation of teaching material;

6.2.3.4 setting and marking of assessments; and

6.2.3.5 research.

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