



**RULES FOR THE
ACADEMIC TRAINEESHIP PROGRAMME**
(Updated November 2020)

Version control sheet

Version Number	Date Finalised	Description of Changes	Updated by
Version 1	5 May 2005	Original Document	Karien Coates
Version 2	10 August 2010	Editorial changes to document – changes from EDCO to IPD and minor changes	Mandi Olivier, Lizl Scheün
Version 3	06 November 2012	Updated Rules to reflect changes in accordance to the Training Regulations	Mandi Olivier, Lizl Scheün
Version 4	6 August 2013	Updated Rules to reflect changes to include the completion of the PSR and TSR documentation	Mandi Olivier, Lizl Scheün
Version 5	4 July 2016	Removed minimum hours of work attendance – no longer applicable under the Training Regulations	Mandi Olivier, Lizl Scheün
Version 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

Version 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
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1. The objectives of the academic training programme (ATP)

- 1.1. To create an opportunity for selected Postgraduate students (PGDA) from SAICA accredited postgraduate programmes that lead to the Initial Test of Competence (ITC), to spend the first year (or a portion of their first year) of their training contract in an academic working environment with a view to attracting them to an academic career in the longer term. (Study leave towards writing the January ITC is included in this period of a year)
- 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 specifically 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 PGDA or equivalent;

2.2.1.2. 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 agreed on through a separate agreement between the training office and the education provider);*

2.2.1.3. be selected largely 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 trainee accountant position –

- 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 release the candidate for the ATP.
- 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 (unless otherwise agreed to by SAICA).
 - 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 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.
 - 3.5. Applications for the ATP will be considered for approval by the chairman of the IPD Committee or to whoever the Chairman delegates this responsibility.
 - 3.6. The chairman of the IPD Committee, or the person who he has delegated such responsibility to, and the secretariat have the responsibility to 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:
 - 3.6.1. approval will be subject to a strong undergraduate performance and a fair academic performance in the year of repeating the PGDA;
 - 3.6.2. a strong written motivation from the head of the accountancy unit; and
 - 3.6.3. appointments will be made on the understanding that the head of the accountancy unit will be responsible for ensuring that the academic trainee accountant receives the appropriate mentoring, monitoring and on-the-job assistance (from themselves or as delegated).
 - 3.7. SAICA will inform the head of the accountancy unit and the training officer whether or not the candidate has been accepted into the ATP.
 - 3.8. 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 system including payment of the prescribed trainee registration fees).
 - 3.9. 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.

4. Terms and conditions

- 4.1. An academic trainee accountant 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).

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

- 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. 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.
- 4.4. 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 for any other cancellation of a training contract as provided for in Training Regulation 21.
- 4.5. The accountancy unit may determine such other criteria for participation in the ATP as it deems fit.
- 4.6. 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.
- 4.7. 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.
- 4.8. The head of the accountancy unit must ensure that an Education Skills Review (ESR) (this document has been developed specifically for competencies ATs should acquire during the ATP), a Professional Skills Review (PSR) form, and an Assessment Needs Analysis document (ANA) 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 must provide a copy of these forms to SAICA as well as the AT's training officer when they join the training office at the conclusion of the ATP. (In exceptional circumstances, where candidates spend some of their time during the ATP at the training office, the accountancy unit and the training office must agree between them who is responsible for evaluating the trainees competencies during this period).
- 4.9. The head of the accountancy unit must ensure that a Technical Skills Review (TSR) is completed for a trainee accountant should the ATP provide for the development of some of the technical skills listed in the TSR. The completion of a TSR is not a requirement for the ATP but completion of the document in cases where the relevant technical skills were developed will support the development of technical skills in subsequent years of the training contract.
- 4.10. The head of the accountancy unit must ensure that all the educational skills in the ESR be developed and that trainees achieve a rating of 4 for all skills listed. In exceptional circumstances will trainees be allowed to provide evidence in subsequent years that the educational review skills were developed and that a rating of 4 has been achieved. Failure to develop all educational skills and to achieve the highest rating may result in the AT's training contract not being discharged at the end of the training contract period.
- 4.11. The head of the accountancy unit must ensure that the development of professional skills is substantially equivalent to what the situation would be for first year trainees outside of the ATP.
- 4.12. Academic units are encouraged to capture the development of skills in the ATP on any of the available online platforms.
- 4.13. The head of the accountancy unit will provide SAICA **and** the training officer at the end of the ATP with the above reports (both six monthly periods) on the progress of the academic trainee accountant.
- 4.14. 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 either the January or June 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).
- 5.2. Candidates who fail the ITC January 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.
- 5.3. 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.

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 PGDA 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).