

# SAICA revises its delivery model

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To maintain the standard of the chartered accountancy brand and ensure that the qualification remains relevant and competitive, the qualification process is periodically reviewed and revised.



SAICA has recognised that there is a need to be supportive, innovative and creative in how it engages and supports its aspiring CAs and future leaders. It has accordingly explored education delivery models that have the flexibility to meet the individual needs of learners and to enable them to gain the appropriate skills.

Even though there has been much debate about adult learning theories, the teacher of adults has a very different job from the one who teaches children.

Malcolm Knowles, a pioneer in the study of adult learning, recognised that adult learning needs (andragogy learning) differs from academic education (pedagogic teaching). He observed that adults learn best when:

- They understand why something is important to know or do (need to know)
- They have the freedom to learn in their own way (self- concept)
- Learning is experiential (prior experience)
- The time is right for them to learn (readiness to learn)
- The process is positive and encouraging

According to the NTL Institute for Applied Behavioural Science, adults only retain 5% of information that they hear, typically in a lecture. Ninety percent of information is retained when teaching others, such as on-the-job training.

## Revisions to the delivery model

SAICA has taken adult learning theories into account in the revisions to its delivery model. The revisions to the delivery model have led to the development of a new final assessment, which will be called as the Assessment of Professional Competence (APC) and will be written for the first time in November 2014. The APC replaces the two separate exams (Auditing and Financial Management) that currently serve as the final assessment before qualifying as a CA.

- The APC will take the form of a single integrated case study based on a real-life scenario and will be inter-disciplinary in nature. The adult learner applies two principles: "Why" am I learning; and "How" am I going to learn. Simulation places the learner in the position of working on "real" business problem, addressing the "how" am I going to learn, establishing relevance. The process of case study simulation is self- directing, allowing time for reflection and deep cognitive processing, this addresses the "why" am I learning. The APC takes place almost two-thirds into the formal practical experience period, which makes understanding what aspiring CAs need to know relevant.
- Irrespective of training contract electives candidates assessed in the APC will receive the same case study. The APC case study aims to assess candidates' ability to utilise technical knowledge and skills gained through both academic and workplace experience, incorporating prior learning, existing knowledge and experience, affording candidates to exhibit their skills. The adult learner is autonomous and self- directing and requires flexibility in his learning. There are a variety of providers offering the professional programme that needs to be passed before completing the APC; this

will allow candidates to choose a programme that suits their learning style.

- The case study is an integrated multi-disciplinary covering a broad range of competencies, these competencies are acquired through education and training. The aspiring CA has some business experience that enhances learning. The professional programme will incorporate what has been learnt on the job and incorporate real-life case studies into the work programme; in addition the APC will itself be based on a real-life case study and will be based on the candidate's ability to apply prior experience gained
- Material will be pre-released five days before the assessment and additional information and the required will only be provided to the candidates on the day. This simulates real-life business, allowing candidates to undertake appropriate research and refresh the relevant technical knowledge related to the scenario provided. The learning is directly related to what happens in real life; candidates are required to apply the relevant knowledge and skills as part of their practical experience period.
- The APC aims at assessing the candidate's ability in assimilating information, differentiating relevant versus irrelevant information, problem identification and application of information. Adults learn to aid their work and problem-centred activities, demonstrating the relevance of the learning.

This approach will effectively assess competencies a CA has further developed within the workplace through the practical experience gained during the training contract, ensuring that CAs remain relevant and continue to be sought after, for their skills and insight.

For further information, go to [www.saica.com](http://www.saica.com) or contact [apc@saica.co.za](mailto:apc@saica.co.za).

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