ASSESSMENT OF PROFESSIONAL COMPETENCE REGULATIONS

Issued by the Institute of Chartered Accountants of Zimbabwe in terms of section 52(2) of the Chartered Accountants By-laws, 1997, on 6 April, 2001.

November 2015
The Zimbabwe Chartered Accountants Examination Board

The Board's mission, and that of the Institute's Education Committee, is to enable student accountants registered with the Institute to become world class qualified Chartered Accountants who will uphold quality standards.

T Rwodzi
Chairman

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BACKGROUND

The Board is established by section 51 of the Chartered Accountants By-laws to conduct and control the examinations of the Institute on behalf of the Institute Council. The examinations which it administers are -

- The Zimbabwe Certificate in Theory of Accounting
- The Zimbabwe Certificate in Taxation
- The Initial Test of Competence (ITC)
- The Assessment of Processional Competence (APC)

The Board’s Qualifying Examination has to meet the minimum requirements of the Public Accountants and Auditors Board and the world-wide standards set by the Institutes with which the Institute of Chartered Accountants of Zimbabwe has reciprocal membership agreements.

ICAZ has collaborated with CAA, that CAA host the two (2) year CTA part time and CTA (1) year full time course. Therefore, ICAZ hereby partners CAA as service provider for the full-time and part-time CTA course in Zimbabwe.

In the case of the Zimbabwe Certificate in Theory of Accounting, the Board awards the Certificate to students for passing CTA part 2 and the full-time CTA.

The ZCTA Examination and the Zimbabwe Certificate in Taxation Examination are conducted in accordance with the most recent Handbook issued from time-to-time by the service provider.

In the case of the Qualifying Examination, the Board has agreements with the South African Institute of Chartered Accountants under which the Qualifying Examinations in four countries (South Africa, Namibia Swaziland and Zimbabwe) are identical except in relation to differences in taxation, law, ethics and professional accounting and auditing standards. These agreements are an inherent part of the regional harmonisation being pursued by all countries in the Pan African Federation of Accountants and the Southern African Development Community.

1 INTRODUCTION

1.1 This document sets out the regulations for Assessment of Professional Competence for the Institute of Chartered Accountants of Zimbabwe (ICAZ) qualifying examinations for persons wishing to qualify for registration as a chartered accountant with ICAZ.

1.2 The regulations are laid down by ICAZ in terms of its Constitution. These regulations are effective for the Assessment of Professional Competence, which is to be written in November 2015 and supersede any previous versions.
1.3 These regulations should be read in conjunction with all ICAZ's policy and procedure documents including, but not limited to, the By-laws, the Code of Conduct, the training regulations and the special concession policy and procedures. These documents, which contain further information and guidance, are available on the ICAZ website.

2. INTERPRETATION AND DEFINITIONS

2.1 The headings in these regulations are for the purpose of convenience only and shall not be taken into account in the interpretation of these regulations.

2.2 Unless inconsistent with the context or unless a contrary intention clearly appears from the context, in these regulations –

2.2.1 any reference to a gender shall include the other gender; and

2.2.2 any reference to the singular shall include the plural and *vice versa*.

2.3 The following terms shall, unless expressly otherwise stated or inconsistent with the context in which they appear, have the following meanings:

- **Board** The Institute of Chartered Accountants of Zimbabwe Examinations Board;
- **ZCTA** means Zimbabwe Certificate of Theory in Accounting;
- **APT** means Accounting Professional Training;
- **QE** means the Qualifying Examination;
- **ITC** Initial Test of Competence;
- **APC** Assessment of Professional Competence;
- **CA** means a chartered accountant who is registered as such with ICAZ;
- **ICAZ** means the Institute of Chartered Accountants of Zimbabwe;
- **Assessment Venue** means the geographical location(s) at which the assessment takes place;
Assessment Room means the physical room or hall in which candidates write the assessment;

Candidate Zone means a designated area within the assessment venue and shall include the assessment room, toilet facilities and break area(s) which shall be defined before commencement of the assessment by the chief invigilator;

Case Study means: the scenario (which is pre-released), additional information (which is provided on the day of the assessment) and the required section(s) (which is provided on the day of the assessment);

Pre-release period means the five-day period (calendar days) within which candidates are provided with relevant aspect of the case study to enable them to prepare for the Assessment of Professional Competence;

IntrAgration a term defined by ICAZ which means in the context of the QE solving problems using more than one competency from a single competency area (e.g. financial management or taxation). Questions can therefore require that candidates use and draw on more than one item of knowledge from more than one competency from within a single specific competency area;

IntERgration a term used by ICAZ which means in the context of the QE solving problems using more than one competency from more than one competency area (e.g. competencies from the areas of both financial management and taxation);

Professional Programme means a programme accredited and prescribed by the Board for admission to the Assessment of Professional Competence;

ICAZ website means the ICAZ website, which can be found at www.icaz.org.zw;

Trainee Accountant means a person who is serving a registered training contract;
Training Contract means a written contract, entered into by and between a trainee accountant and training office on the prescribed form and registered with ICAZ, in terms of which a trainee accountant is duly bound to serve the training office for a specified period and during which the trainee is entitled to receive training in the core topics as set out in the training guidelines;

Accredited Training Office means a training office, whether within or outside the borders of Zimbabwe, and refers to an organisation in public practice, public sector, commerce and industry that is approved by and registered with ICAZ as an organisation where prospective CAs may be trained;

Training Regulations means the training regulations set by ICAZ from time to time that governs matters related to trainee accountants and training offices;

Year means a calendar year starting on 1 January and ending on 31 December.

3. **ASSESSMENT STRUCTURE**

3.1 The QE must be passed by all persons wishing to qualify for registration as a CA(Z) in terms of ICAZ's Constitution.

3.2 The QE consists of two parts: The Initial Test of Competence (ITC) and the Assessment of Professional Competence (APC). The ITC and APC must be passed separately.

3.3 The following details relating to the assessment structure of the Assessment of Professional Competence are for guidance only and the Board reserves the right to change any such details.

3.3.1 The Assessment of Professional Competence shall consist of a single case study which attempts to simulate real-life scenarios and is multi-disciplinary in nature.

3.3.2 All candidates shall be assessed using the same case study, irrespective of their training contract elective.

3.3.3 The pre-release material (see regulation 6) shall be provided to candidates five calendar days before the assessment is written:
(a) The assessment date shall be made available on the ICAZ website.
(b) The date on which the pre-release material will be available shall be published on the ICAZ website.
(c) The pre-release material shall be made available to candidates in PDF format at 08:00 on a Friday morning and the assessment shall be written on the following Wednesday.

(d) The pre-release material shall be made available to all candidates at the same time through a variety of channels, such as the ICAZ website, e-mails to candidates and providing hard copies at key sites.

(e) The onus shall be on the candidate to ensure that he accesses and receives the material timeously and no additional time allowances will be granted to candidates who, for any reason whatsoever, do not receive such pre-release material timeously.

3.3.4 Additional information about the scenario provided in the pre-release material as well as the required section shall be provided to candidates on the day of the assessment.

3.3.5 The assessment shall be designed to be completed within a five hour period.

(a) However, the assessment period shall be eight hours; and

(b) The assessment period shall commence at 09:00 and candidates shall have until 17:00 to complete and hand in their answer books.

3.3.6 Candidates may not leave the candidate zone unless they have handed in their answer books, and may not re-enter the candidate zone until the time for the completion of the assessment has passed, that is 17:00, and once all candidates have handed in their answer books.

3.3.7 Submission of answer books means that the candidate has completed the assessment and the answer books shall from that time onwards no longer be accessible to the candidate.

3.3.8 No formal break shall be given during the assessment period, but candidates shall be permitted to take short breaks when needed:

3.3.8.1 Candidates shall be required to remain in the candidate zone for the duration of the assessment and shall not for the entire duration of the assessment –

(a) remove any material from the assessment room to other areas particularly during breaks taken by candidates (including, but not limited to, the case study material, answer books, work papers or material from the lever arch file (see regulation 7.2.2));

(b) have access to any form of electronic media in the candidate zone (including, but not limited to, cell phones, smart phones, tablets and any similar technology);

(c) communicate or attempt to communicate in any way or by any means with other candidates in the candidate zone; and/or

(d) communicate or attempt to communicate in any way or by any means with persons outside the candidate zone.

3.3.8.2 The candidate zone shall be closely monitored by the invigilators; and
3.3.8.3 At the end of the assessment period candidates shall be required to sign an ethics declaration (see annexure 3) confirming that they have not made contact with anyone (including other candidates or experts) or made use of electronic media during the period of the assessment.

3.3.9 Any candidate who contravenes regulation 3.3.8 shall be dealt with in terms of regulation 12 (misconduct).

Eligibility

3.3.10 To be eligible for entry to the Assessment of Professional Competence, a candidate must, subject to the provisions in regulations 3.3.11 to 3.3.12, have –
(a) passed the Initial Test of Competence; and
(b) completed a minimum of 20 months under a registered training contract with an accredited training office; and
(c) successfully completed a Professional Development Course programme.

3.3.11 The successful completion of the professional development programme remains valid for a period of three consecutive years starting the year in which the professional programme was successfully completed. This means that the Assessment of Professional Competence must be passed within three consecutive calendar years of having successfully completed the professional programme. If this period has lapsed without the candidate having successfully completed the Assessment of Professional Competence, the candidate shall have to complete a relevant professional programme again before being eligible for entry into the Assessment of Professional Competence again.

3.3.12 ICAZ may refuse a candidate entry to the Assessment of Professional Competence, if ICAZ is of the opinion that he is not a fit and proper candidate for the APC, having regard, inter alia, to any evidence of misconduct or dishonesty including, but not limited to, in a university examination, professional programme or the QE. The candidate concerned shall be given the opportunity to write to ICAZ to explain the circumstances of the case, and ICAZ shall consider such explanation and make whatever decision it deems fit in its sole and absolute discretion.

Assessment scope

3.3.13 Accounting and external reporting as well as pervasive skills are considered the foundational competency areas for the development of the case study. These competency areas are compulsory for all trainees in terms of the training programme. Accordingly, aspects of these competency areas shall be assessed in every case study.

3.3.14 Strategy, risk management and governance is a competency area which lends itself to integration and integration with other competency areas and it is therefore likely to be addressed in most Assessments of Professional Competence.
3.3.15 The technical competency areas of financial management, taxation, audit and assurance, and management decision making and control will not necessarily all be assessed in every assessment. However, each of these competency areas shall be assessed in the Assessments of Professional Competence over a period of time.

3.3.16 Details of the competencies that may be assessed shall be in line with the most recent version of the Competency Framework – detailed guidance for professional programmes, which is available on the ICAZ website.

Open Book Examination

With effect from the March 2003 Professional Qualifying Examination, the Professional Qualifying Examinations are open book examinations. Examination candidates will be permitted to take the following documents into the examination room, candidates are only allowed to highlight, underline, sideline and flag in the permitted texts.

Writing on flags is permitted for reference and cross-referencing purposes only, that is writing may only refer to the name or number of the relevant discipline standard, statement or section in the legislation.

A. All examinable Standards and Interpretations –

- International Financial Reporting Standards/International Accounting Standards – up to and including IAS 41;
- Auditing Standards;
- International Financial Reporting/Interpretations (IFRCs)
- International Statements on Auditing (ISAs) and Interpretations of International Accounting Standards (SIC).

B. All legislations –

- Chartered Accountants Act;
- Public Accountants and Auditors Act;
- Chartered Accountants By-laws;
- Public Accountants and Auditors (General) By-laws;
- Public Accountants and Auditors (Professional Conduct);

- Rules of Professional Conduct;
- Companies (Financial Statements) Regulations;
- Companies Act;
- Finance Act.
C. Candidates will be allowed to bring only ONE version of each of the text books listed below into the exam venue, although it may be either a version published this year or in one of the previous years.

The three volumes on International Financial Reporting Standards that form part of the handbook.
- Volume A
- Volume B1
- Volume B2
- Any supplements published from time to time.

The two volumes of the Handbook
- Volume 2
- Volume 3

Students are also permitted to take into the examination room the SAICA Handbooks but it should be noted that if information is used to support the answer to a question, or parts of the question, the information must be in the context of Zimbabwe requirements and legislation and not in the context of the South African position. Tax Bulletins published by Professional Firms are NOT permitted.

4. APPLICATIONS AND ENTRY FEES

Payment of the prescribed entry fees is subject to the following:

4.1 A candidate who knows when he has successfully completed the professional programme must submit payment of the prescribed entry fees together with the registration form on or before the relevant closing date.

4.2 A candidate who is awaiting the result of a professional programme must submit a provisional application for the Assessment of Professional Competence on or before the relevant closing date.
(a) If the candidate successfully completes the professional programme, ICAZ will confirm the candidate’s eligibility for the Assessment of Professional Competence. The candidate shall then be required to pay the prescribed entry fee.
(b) If the candidate is unsuccessful at completing the professional programme, the assessment application fees is refunded.

4.3 ICAZ shall inform candidates who are eligible for the Assessment of Professional Competence in writing only once the ICAZ secretariat has confirmed that all requirements have been met.

4.4 If a person who has entered for an assessment withdraws or absent himself from the whole or any portion of the assessment, a refund shall not be given unless such candidate withdraws or is absent for medical or other exceptional circumstances beyond his control and he requests a refund within 14 days of the
date of the assessment and provides ICAZ with valid evidence substantiating the reason for his absence.

4.5 Refunds may be subject to an administrative charge, and only the Assessment Fee is refundable.

5. **ALTERNATIVE ASSESSMENT ARRANGEMENTS**

5.1 Special concessions in the form of additional time or other concessions shall be considered or granted to candidates with disabilities as per the Assessment of Professional Competence special concession policy. (see Annexure 1)

6. **PRE-RELEASE PERIOD**

Candidates are encouraged to use the pre-release period to undertake research that will fully prepare them for the Assessment of Professional Competence. The objective of the research undertaken during this period should primarily be –

- To update their technical knowledge, as required and as indicated by the signals (triggers) in the pre-release material of the case study scenario;
- To obtain a more detailed understanding of the industry provided by the case study scenario;
- To absorb, reflect on and disseminate the details of the case study scenario; and
- To perform detailed analyses, as required and as indicated by signals (triggers) in the case study scenario.

Such research may be undertaken by the candidate on his own or may include consultation with other APC candidates. Consultation with all other persons is thus excluded (see the illustrative list in regulation 6.2) for 2015. Candidates may have access to certain employer resources such as the internet, information databases, a physical work spaces.

6.1 Candidates **may ONLY** seek or obtain assistance from other candidates registered for the APC with regard to the pre-release material during the pre-release period.

6.2 Regulation 6.1 means that candidates may not engage in or discuss matters related to the pre-release material of the case study with, among others, **but not limited to**, the professional programme providers, university lecturers, professional staff in a training office (including staff in the technical departments of firms), other ICAZ members, staff of entities operating in the same industry as that of the entity identified in the pre-released information, the APC Examinations Committee or the ICAZ technical department.

6.3 Candidates shall be required to sign two declarations when the assessment is written:
(a) In the first (see annexure 2) they shall be required to confirm that they
have adhered to all the examination regulations as set out in this document; and

(b) In the second (see annexure 3) they shall be required to confirm that they have adhered to regulations 6.1 and 7.1, and have behaved ethically during the course of the assessment.

6.4 ICAZ shall not provide any comment or clarification on the pre-release material during the pre-release period.

6.5 Any contravention of regulation 6 shall be considered to be misconduct and shall be dealt with in terms of regulation 12.

7. ACCESS TO INFORMATION DURING THE ASSESSMENT

7.1 No access to the internet shall be permitted during the assessment (either by means of computers, cell phones, smart phones, tablets or any other similar technology).

7.2 Candidates shall be allowed to bring the following texts and documents into the assessment room:
- 7.2.1 Permissible legislation and standards (Companies Act, accounting and auditing standards and tax legislation). A list of such permissible texts is included in section 3 above and shall be available on the ICAZ website.
- 7.2.2 One standard size (no thicker than 8 cm) A4 lever arch file which may include any reference material and notes obtained by the candidate as part of his preparation for the assessment. There is no restriction on the nature of the reference material and notes. This material must be affixed in the file by means of punched holes and material from this file may not be removed from the assessment room at any time during the assessment.

7.3 Any contravention of regulation 7 shall be considered to be misconduct and shall be dealt with in terms of regulation 12.

8. CALCULATORS

8.1 Candidates shall only use silent, electronic, battery-driven pocket calculators subject to the following conditions:
- 8.1.1 Calculators shall be cordless and may not have print-out facilities; and
- 8.1.2 Calculators that have a full set of alpha characters/keys are prohibited (i.e. NO programmable calculators are allowed).

8.2 Any financial calculator, subject to the conditions set in 8.1, shall be allowed as the following tables will not be provided in any of the ICAZ QEs:
8.2.1 Tables of present value factors for various discount rates for varying periods; and

8.2.2 Tables of future value factors for various interest rates for varying periods.

8.3 The calculator function on mobile telephones or any other electronic device, including but not limited to, laptops, blackberrys and ipads, may not be used.

8.4 Candidates may not share a calculator with another candidate in the candidate zone room.

9. **ASSESSMENT VENUES**

9.1 ICAZ shall decide from time to time at which venues inside or outside the country any assessment shall be held.

9.2 Candidates may choose the particular venue at which they wish to write an assessment, subject to availability. However, assessments shall not be held at any venue at which the number of candidates to write an assessment is, in ICAZ’s opinion, insufficient to justify holding an assessment at that venue. In such a case, candidates must select another venue where the assessment is to be held that year.

9.3 ICAZ shall notify every candidate in writing of the time and place at which he shall be required to write the assessment. Candidates must present this notification at the assessment venue at the time of the assessment.

9.4 All arrangements regarding travelling, meals or accommodation which may be necessary in order to write the assessment at the requisite time and place, shall be made by the candidate at his own expense.

9.5 ICAZ shall appoint invigilators at each assessment venue and ensure that an adequate supply of the case study material (additional information and required sections will be supplied and candidates must bring their own copies of the actual case study), answer books and other necessary documentation are available at such venues.

10. **ASSESSMENT HALL REGULATIONS**

See also regulations 3.3.6, 3.3.7 and 3.3.8.

10.1 Candidates must arrive at the assessment venue and be seated at 08:45 (15 minutes prior to the start time of the assessment) at which time the doors to the assessment venue will be closed and the assessment regulations read out to candidates. Candidates arriving during this time will not be permitted to enter the assessment room.
10.2 Candidates may not leave the candidate zone until 11:00 (i.e. during the first 120 minutes of the assessment) (i.e. they may not hand in their answer books and go home).

10.3 Candidates who arrive between 08:45 and 10:00 (i.e. within the first 60 minutes of the assessment plus the 15 minute period when instructions are read out) shall be required to wait outside the assessment room until 10:00 am where after they will be given access to the assessment room of the candidate zone. Such candidates shall not be granted any additional time to complete the assessment.

10.4 Candidates who arrive at the candidate zone after 11:00 (i.e. more than 120 minutes after the time set for commencement of the assessment) shall not be allowed to write the Assessment of Professional Competence at that sitting.

10.5 Candidates shall be permitted to take breaks within the candidate zone during the eight hour assessment period. Once a candidate has handed in his answer books, they shall be deemed to have completed the assessment, and such answer books shall from that time onward no longer be accessible to the candidate.

10.6 Candidates are not permitted to communicate with one another during the assessment period.

10.7 Candidates shall at all times follow the instructions of the invigilators. Failure to do so shall be considered to be misconduct and shall be dealt with in terms of regulation 12.

10.8 Candidates may only use the official answer books provided in the assessment room. Answers submitted on any other paper shall not be marked.

10.9 Candidates should write the assessment in black or dark blue ink to enhance legibility.

10.10 Candidates must stop writing immediately when instructed to do so by the invigilator.

10.11 Candidates must hand in all answer books and any loose papers or other assessment stationery provided (other than the case study scenario, additional information and required sections), regardless of whether every sub-section has been attempted. Any such answer book removed from the assessment room shall not be marked.

10.12 Candidates may bring food and/or drink into the assessment room, provided it is of a nature that it, in the invigilators’ opinion, will not cause a disturbance.
10.13 No devices capable of transmitting, storing or receiving information shall be available to candidates during the entire assessment period. This means that such devices may not be brought into the assessment venue. This includes, but is not limited to, cell phones, smart phones, tablets or any other similar devices.

10.14 Candidates are to answer the entire assessment in English.

10.15 Any contravention of regulation 10 is considered to be misconduct and shall be dealt with in terms of regulation 12.

11. IDENTIFICATION OF CANDIDATES

On entry into the candidate zone, a candidate must identify himself/herself by means of his Institute ID Card and his National ID Card and must sign his name on the Attendance Register. The two ID Cards must be placed on the front of the candidate’s desk in a position where they can be easily seen by the invigilators. The invigilators are tasked with confirming the identity of the candidates and with ensuring that these Regulations are adhered to.

11.1 ICAZ allocates a unique assessment number to every candidate for every assessment to be written, and each candidate shall be advised in writing by ICAZ of his/her assessment number before the date set for the assessment. This number must be used exclusively by that candidate for purposes of the assessment. Each candidate shall sign the attendance register provided at the particular assessment venue.

11.2 Any case where a person presents himself for the assessment but is not the candidate whose application for that particular assessment was accepted by ICAZ, shall be treated as misconduct with regard to both the person who presented himself and the candidate whose application for the assessment was accepted by ICAZ, and shall be dealt with in accordance with the provisions of regulation 12.

11.3 Each candidate shall write his assessment number on the front of his answer book(s) as well as on each page in the blocks printed on the pages for this purpose.

12. MISCONDUCT

12.1 Any activity that is irregular or dishonest or likely to give an unfair advantage to any candidate shall be considered to be misconduct. Examples of this include, but are not limited to, the following:

12.1.1 If a candidate seeks or obtains assistance from parties listed in regulation 6.1 during the pre-release period;
12.1.2 If a candidate leaves or marks any script or other document in any way whatsoever by means of which he may be identified (candidates must use the unique assessment number allocated to them for purposes of identification as set out in regulation 11);

12.1.3 If a candidate communicates with or receives assistance from another candidate or other person, or copies from the script of any other candidate during the writing of a paper;

12.1.4 If a candidate has in his possession in the candidate zone any unauthorised text or other document as set out in regulation 7; (line up)

12.1.5 If a person who presents himself for a paper is not the candidate whose application for that particular paper was accepted by ICAZ, as set out in regulation 11; or

12.1.6 If a candidate fails to observe or carry out any instructions that may from time to time be issued by ICAZ or by an invigilator in connection with any assessment.

12.1.7 If a candidate accesses electronic equipment (e.g. accesses the internet through use of a smart phone) during the assessment period.

12.2 The chief invigilator at the candidate zone shall report to ICAZ all cases of suspected misconduct in connection with the assessment.

12.3 ICAZ reserves the right to contact a candidate's training office with regard to cases where misconduct is suspected or is determined to have taken place.

12.4 Any case of alleged misconduct shall be referred to The Board and such misconduct shall be treated as a complaint or formal complaint (as the case may be) to be dealt with by the Disciplinary Committee in accordance with the provisions of ICAZ's By-laws.

12.5 The Disciplinary Committee shall have all the powers set out in the By-laws to penalise any candidate found guilty of misconduct. Further, acting upon the findings of the relevant committee, ICAZ may disqualify any such candidate from the QE, or any part thereof, for such period as ICAZ may deem appropriate.

12.6 ICAZ on the recommendation of the Board, reserves the right to suspend marking or to withhold publication of the results of any paper of candidates suspected of having been involved in any misconduct in connection with a paper, pending the findings of the Disciplinary Committee into the alleged misconduct.
13. **MARKING OF THE QUALIFYING EXAMINATION**

13.1 ICAZ, in conjunction with SAICA, appoint suitably qualified persons to evaluate candidates’ answers. Evaluation shall be done by markers using an electronic marking tool.

13.2 All candidates’ answers shall be evaluated independently by two markers in order to ensure the objectivity of the evaluation process.

13.2.1 Each marker shall provide an evaluation of the level of competence for each required section as follows:
   - (a) N/A – not attempted
   - (b) NC – not competent
   - (c) LC – limited competence displayed
   - (d) BC – borderline competent
   - (e) C – competent
   - (f) HC – highly competent

13.2.2 The marking grid shall contain a list of various indicators in the following categories:

   - (a) Primary competence indicators;
   - (b) Higher level application indicators; and
   - (c) Communication skills indicators.

13.3 Both markers must independently reach the same conclusion on the level of competence for each required section and if not, such candidate’s answer shall be subject to a reconciliation process.

13.4 The Board in conjunction with SAICA shall evaluate candidates’ overall performance to ensure that the required level of competence has been displayed. Thereafter, an overall evaluation of competency shall be reached and indicated for each candidate.

13.5 After all candidates’ answers have been evaluated, a formal adjudication process shall be followed by the Board.

13.6 The Board shall determine which candidates are subject to the borderline review process. Such borderline review process shall be carried out before the final marks are awarded and released.

14. **RESULTS**

14.1 ICAZ shall notify each candidate in writing (which may be by e-mail) of the overall result he achieved in the Assessment of Professional Competence.

14.2 Candidates who have failed shall receive a summary of the level of competence achieved for each required section.
14.3 The overall level of competence awarded will determine the candidate’s result as follows:
(a) Result of N/A (not attempted) or NC (not competent) or LC (limited competence displayed): FAIL; or
(b) Result of C (competent) or HC (highly competent): PASS.

14.4 ICAZ shall display a list of candidates’ results at its offices in Harare and make available results to the centres outside Harare where candidates wrote the assessment. ICAZ reserves the right to publish candidates' results in any other manner that it may consider appropriate.

14.5 An honours roll may be identified each year, at the discretion of the Board. In addition, special awards for exceptional performance may be instituted. This shall be based on a review of detailed information at the end of the evaluation process.

14.6 Answer books and other submitted documents shall remain the property of ICAZ and shall not be returned to candidates. ICAZ retains the right to use the answer books and other submitted documents for training purposes.

14.7 A copy of the official examiners’ general comments on the assessment shall be made available to students on request.

14.8 Candidates who fail the assessment may request a copy of their answer books.

14.9 Candidates who fail the assessment may, in addition to the above, request detailed comments on their individual answers. Such comments shall be provided on an individual basis by a member of the Board and shall attract an additional fee.

14.10 Such requests must be made on the required form (which can be made available at ICAZ) and forwarded to the Education Manager.

14.11 Such requests must reach the Education Manager within 140 days after the date of the official publication of results.

14.12 ICAZ will under no circumstances enter into any further correspondence with candidates and requests for remarks shall not be entertained.

14.13 All completed candidate answer books shall be retained for a period of 150 days after the date of the official publication of results, after which time all such answer books will be destroyed.
15. RE-MARKS

The adjudication of the Assessment by the Examination Board is final and requests for re-marks will not be considered.
EXAMINATION REGULATIONS : QUALIFYING EXAMINATION

These Regulations form part of the Rules issued by the Institute of Chartered Accountants of Zimbabwe in terms of section 52(2) of the Chartered Accountants By-laws, 1997.

1. Registration
Application for registration for an examination administered by the Board must be submitted, before 4.00 pm on the final registration date specified by the Board. All applications must be on the form approved by the Board and must be accompanied by all the items specified on the form including the application fee or late application fee.

2. Refunds
ICAZ may refund portions of a late application fee if it determines that the application was late through no fault or negligence of the applicant.

3. Withdrawals
If a candidate decides to withdraw from the examination and notifies the Examinations Manager 14 days before the date of the examination, the examination fee is refundable.

4. Confirmation of Registration
If, having registered for an examination, a candidate finds that 7 days prior to the examination date no confirmation of registration has been received he/she should contact the Examinations Manager.

5. Examination Centres
ICAZ shall decide from time to time at which centres inside Zimbabwe any examination is conducted.

5.1 Candidates may choose the particular centre at which they wish to write an examination, subject to availability;

5.2 ICAZ shall notify every candidate in writing of the time and place at which he/she will be required to write the examination. Candidates must present this notification (examination entrance letter) at the examination venue at the time of the examination;

5.3 All arrangements regarding travelling to and from the venue and refreshments which may be necessary in order to write the examination at such time and place, shall be made by the candidate at his/her expense;

5.4 ICAZ shall appoint invigilators at each examination centre and ensure that an adequate supply of the examination papers, answer books and other required documentation are available at such centres.
6. Arrival at and Entry to the Assessment Zone
Candidates must be seated in the assessment room (08h45) at least fifteen minutes before the assessment is due to commence. The doors are closed at this time and only re-opened when 1 hour has elapsed since the start of the assessment.

7. No candidate may enter the assessment zone after two hours (11h00) from the start of the assessment.

8. Identification of Candidates
On entry into the candidate zone, a candidate must identify himself/herself by means of his Institute ID Card and his National ID Card and must sign his name on the Attendance Register. The two ID Cards must be placed on the front of the candidate’s desk in a position where they can be easily seen by the invigilators. The invigilators are tasked with confirming the identity of the candidates and with ensuring that these Regulations are adhered to.

ICAZ allocates a unique candidate’s index number to every candidate for every examination to be written, and each candidates shall be advised in writing by ICAZ of his/her examination number before the date set for the examination. This number must be used exclusively by that candidate for purposes of the assessment.

9. The Candidate Zone

The Candidate Zone is a designated area within the assessment venue and shall include the assessment room, toilet facilities and break area(s) to be defined by the chief invigilator before commencement of the assessment. (See Illustration at the end of this document .... Annexure 5)

All candidates are expected to bring in their food as they will not be allowed to leave the candidate zone during the assessment period. Once a candidate decides to leave the candidate zone, his/her assessment would be deemed to be over.

Having entered the candidate zone, no candidate may leave it within the first two hours (120 minutes) of the assessment, (between 9h00 and 11h00) or within 30 minutes before the end of the session. No candidate may leave the assessment room (to go home) during the last 30 minutes preceding the finishing time.

10. ABSENCE

If, owing to illness or other good reason, a candidate is unable to present himself/herself at a sitting he/she should inform the Examinations Manager as soon as possible of his/her withdrawal from the examination. Documentary proof (e.g. a medical certificate) of the reason for not attending must be provided as soon as it can be obtained. Failure to inform the Examinations Manager of withdrawal from the Qualifying Examination can result in classification as a Bad failure.
11. Prohibited Items
Candidates are not permitted to be in possession of notes, papers, printed material, pagers, pocket organisers, handbags or briefcases whilst in the examination venue. Any such items in the possession of a candidate on arrival at the zone must be deposited at the place designated for that purposes by the senior invigilator. The Board accepts no responsibility for the safe custody of such items.

Cell-phones must be turned off when a candidate enters the Candidate Zone and must remain out of sight of the student during the course of the Assessment.

12. Examination Aids
Candidates may bring with them into the candidate zone, adequate supplies of pens, rulers and calculator batteries. The light in the assessment room may not be sufficient for the operation of some solar calculators.

13. Answers to Examination Questions
Answers are to be written in ink or with a ball-point pen. A margin should be left on the left-hand side. Answers written in pencil will not be marked.

14. Each book, separate sheet or answer paper must bear both the question number and the candidate’s index number. In the event of a candidate losing or forgetting his index number, he/she should advise the Chief invigilator for assistance.

15. The answer to each question, together with all working papers (if any), must be firmly secured in an examination folder/book bearing both the question number and the candidate’s number. File laces will be provided, where necessary,

16. The name of the candidate or any other means of identification other than an index number must not appear on or with any answer paper, working paper, folder or answer book. Each candidate shall write his/her examination index number on the front of each answer book as well as on each page in the blocks printed on the pages for this purpose. Scripts bearing means of identification other than an index number are discarded by the examiners.

17. Conduct at End of Examination
The chief invigilator at the assessment zone shall report to ICAZ all cases of suspected misconduct in connection with the assessment.

17.1 When the Chief invigilator announces that the time allowed for the assessment has expired, candidates must immediately stop writing, secure any loose papers in the examination folders/books and hand these to an invigilator before leaving the room. If all papers are not sorted and secured properly, scripts received by examiners may be incomplete. Candidates are to remain in their seats until the counting of the exam scripts has been completed.

18. Examination stationery
Examination stationery may not be removed from the assessment room. Assessment stationery is the property of the Board.
19. Infringements
Candidates infringing a Rule or Regulation may-

- be severely reprimanded and warned; and/or
- be disqualified from the current examination; and/or
- be refused permission to sit the examination subsequently; and/or
- have his/her training contract cancelled.

*In addition to any action taken by the Board or the Institute Council, a candidate’s employer may also take such independent action as he/she thinks appropriate in the circumstances.*
Annexure 1

Special concession policy and procedures for the assessment of professional competence of the Institute of Chartered Accountants of Zimbabwe

1 ICAZ’S PURPOSE AND THE ROLE OF THE QUALIFYING EXAMINATIONS

The principal purpose of ICAZ is to uphold the standards of the Chartered Accountant (CA) designation and provide a professional home body for qualified CAs(Z). The maintenance of standards is particularly important in the light of the role performed by CAs(Z) in society and the immense trust that is placed in CAs(Z) by virtue of their qualification.

One of the ways in which ICAZ performs this important function is through the setting and administration of a test of core competence, the Initial Test of Competence, and setting and administration of a test of professional competence, the Assessment of Professional Competence.

The objective of the Assessment of Professional Competence is to assess the competence of candidates at point of entry into the profession and this means that all candidates must be capable of performing their tasks in their role as entry-level CAs within a professional environment. This context is therefore taken into account when determining whether a special concession is to be granted or not.

2 THE ICAZ POLICY FOR GRANTING OF SPECIAL CONCESSIONS

ICAZ, in recognising that not all candidates may be able to reflect their true ability under normal assessment conditions, offers special concessions to candidates with certain permanent or temporary physical handicaps or specific learning disabilities. The assessment examines the professional competence of a candidate to apply defined concepts and principles in an integrated and analytical manner to a standard that illustrates the existence of a solid foundation appropriate for further professional development. In addition, the assessment examines the ability of the candidate to effectively answer the assessment within a reasonable period of time, as would be the case in a professional working environment. Time within the assessment serves to ensure that the candidate is able to demonstrate a level of knowledge which is easily accessible and communicable but it is not considered to be a constraint, as candidates will receive eight hours to complete an assessment which is reasonably expected to be completed in five hours. Without a time limit, one cannot fully assess the knowledge and ability of the candidate. Displaying a significant depth of core knowledge and the ability to communicate are two of the core skills that the assessment examines.

It is ICAZ’s policy that persons who qualify to write the Assessment of Professional Competence not be excluded from the opportunity to pass the assessment in question. Special concessions will be considered or granted by ICAZ for any severe handicap that requires additional time over and above the eight hour time period. Other forms of concession may also be considered for all forms of disabilities or handicap (such as enlarged reading font, separate room, etc.).
ICAZ assesses, through processes that are thorough and transparent, the appropriate concessions available to candidates who apply for special consideration. All applications for special concessions are subject to careful assessment and must be supported by rigorous documentation. SPECIAL CONCESSION REQUESTS ARE ALWAYS CONSIDERED, BUT NOT AUTOMATICALLY GRANTED. The granting of special concessions is a privilege, not a right.

Within the context of the candidate’s learning path, the objective of the assessment and the form of the assessment, ICAZ endeavours to provide concessions that are reasonable and seek to minimise the impact of the disability and not provide an advantage over other candidates. The same assessment standards are set for candidates with disabilities as those applied to all other candidates.

2.1 The nature of special concessions

Depending on the disability, special concessions available may include, inter alia, the following:

- The use of special equipment such as a computer, specialised keyboard, etc.
- Use of an amanuensis / scribe
- Special printed version of the assessment paper, such as an enlarged font, coloured background or varied spacing
- Assessment in alternative forms such as audiotape, Braille, text to speech
- Separate assessment room
- Special seating arrangements.

2.2 Conditions under which candidates may apply for special concessions

- Any specific physical disability that may limit the candidate’s ability to successfully demonstrate his professional competence in the allocated format of the assessment. This definition excludes conditions which can be neutralised through physical aids or controlled by medical treatment.
- Any physiological difficulties that may impinge upon a candidate’s ability to successfully demonstrate his professional competence in the allocated format of the assessment.

3 PROCEDURES

3.1 All applications for special concessions must be submitted to the Education Manager at ICAZ in writing. ICAZ should receive the application by no later than the date specified on the ICAZ website relating to the year in which the candidate will write the assessment. No late applications will be accepted for conditions that existed before the application date. Should unforeseen circumstances arise after the application due date, the application should be submitted to ICAZ as soon as possible.
3.2 Application for special concessions must be made on the prescribed application form (available from the ICAZ offices) with full supporting documentation.

3.3 Full supporting documentation includes the following:

(a) A history of the condition, including recent medical reports from a relevant registered specialist (not older than three years) and specific diagnostic data (test results). The supporting documentation must also include evidence of previous interventions and their outcome, for example, drug or remedial interventions. The applicant’s practitioner or specialist must be specific in this report as to the nature of the problem, its duration and likely effects. Within the context of the disability, an indication of the type of concession (see section 2.1 of the annexure) should also be included.

(b) A declaration from the relevant practitioner stating that all the information in his reports and letters is true and correct (see annexure 1.2).

(c) A history of any previous concessions granted and relevant documentation relating to the nature of the concession. In this regard a letter of support may also be provided by the candidate’s employer – this is optional.

3.4 All applications with supporting evidence will be considered by an ICAZ appointed advisory panel comprising an education psychologist or educational expert, one or more CAs in practice, a medical doctor, an Exam Board member and a member of the ICAZ secretariat. The advisory panel is appointed by the Board and will make special concession decisions.

(a) The candidate’s application is considered based on the information submitted. It is the candidate’s responsibility to read and ensure that he fully comprehends ICAZ’s special concessions policy. An application will be declined if it contains insufficient information.

(b) All applications for a special concession are reviewed by the Board one week after the closing date for applications.

(c) The Board discusses and reviews all information presented in the candidate’s application and provides an opinion to ICAZ on whether special concessions should be afforded and what form these should take.

3.5 ICAZ will NOT contact other persons to obtain or confirm information on the candidate’s behalf; it is the candidate’s responsibility to supply all supporting documentation, and ensure that the reports are relevant and comprehensive. ICAZ reserves the right to make its own enquiries to verify the authenticity of documentation or the substance of a candidate’s case. Candidates are reminded that the submission of fraudulent documents may result in disciplinary action and may lead to a severe penalty, such as disqualification from the assessment (see regulation 12).
3.6 ICAZ may request that candidates applying for certain special concessions are also assessed by an appropriate specialist appointed by ICAZ.

3.7 A non-refundable application fee of US$50.00 is payable with each application. When submitting an application, the applicant must submit proof of payment of the application fee.

3.8 In certain circumstances, an applicant may be required to, in addition to paying the application fee, contribute towards the costs of assessing the application. A decision that an applicant should make a contribution shall be final.

3.9 ICAZ may in exceptional circumstances and in its sole and absolute discretion waive the application fee on receipt of a written request from an applicant to that effect.

3.10 ICAZ’s decision with regard to the granting of special concessions will be communicated to the applicant in writing (which may be by e-mail).

3.11 Concessions granted by ICAZ are only applicable for the year in which the application was made (i.e. a new application must be made and submitted to ICAZ the following year if the candidate was unsuccessful in the assessment written in the year in question).

3.12 On notification of a special concession from ICAZ, candidates are required to sign and return the terms and conditions applicable to the concession granted. Failure to return a signed copy of the terms and conditions may result in a candidate’s concession being revoked.

3.13 Candidates wishing to file an appeal against the decision made regarding their application for special concessions must file a formal appeal notice in writing to the Education Manager, within seven days of receipt of the concession notice.

3.14 Candidates must provide detailed justification for their appeal and include, if necessary, additional supporting documentation.

3.15 Upon receipt of the formal appeal, all letters of justification and supporting documentation with regard to the candidate are forwarded to the original panel and two independent Board members, who will constitute the appeal panel for review. The appeal panel will consider the candidates’ appeal in the light of the candidate’s submission and new evidence.
The panel’s decision is final.

3.16 ICAZ will retain applications for special concessions and records relating to the application for a period of three years after the date on which the Assessment of Professional Competence is to be written, after which time all such applications and records will be destroyed, unless a further retention is required for a lawful purpose or if required by law.
Annexure 1.1: Application form for a special concession for the assessment of professional competence

**PLEASE READ THIS BEFORE PROCEEDING**

This form must be lodged at the offices of the Institute of Chartered Accountants of Zimbabwe (ICAZ), with regard to the relevant assessment.
Prior to completing this form, please familiarise yourself with ICAZ’s Special Concessions Policy applicable to the Assessment of Professional Competence.
In order to be considered by ICAZ, this application must be fully supported by suitable medical or other evidence. Applications will be declined if candidates do not provide sufficient and relevant supporting evidence. The Board will only consider the submitted evidence.

<table>
<thead>
<tr>
<th>APPLICATION FOR SPECIAL CONCESSION FOR THE ASSESSMENT OF PROFESSIONAL COMPETENCE</th>
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<tbody>
<tr>
<td><strong>DATE OF THE ASSESSMENT</strong></td>
</tr>
<tr>
<td><strong>1 PERSONAL INFORMATION</strong></td>
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<tr>
<td>Title</td>
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<tr>
<td>Surname</td>
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<td>First name</td>
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<td>Contact telephone Numbers</td>
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<td>E-mail address</td>
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<tr>
<td>Postal address</td>
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<p>| <strong>2 DETAILSOF CONDITION</strong> | |
| <strong>2.1 Name of disability/impairment</strong> | |
| <strong>2.2 Duration of impairment</strong> | Long term (indefinite) |
| | Short term (this year only) |
| <strong>2.3 Indicate the type of disability</strong> | Learning disability |</p>
<table>
<thead>
<tr>
<th>Physical disability</th>
</tr>
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</table>

2.4 Briefly describe how the disability impacts on your ability to successfully complete the assessment |

2.5 Describe the type of Concession sought, example ascribe, use of computer, special print version, etc. |

### 3 DOCUMENTATION SUBMITTED IN SUPPORT OF APPLICATION

Please list all reports and other supporting documentation included in support of your application.

3.1 Medical reports and records

<table>
<thead>
<tr>
<th>Name of practitioner or specialist</th>
<th>Date of report</th>
<th>Area of specialisation</th>
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</table>

3.2 Previous concessions granted

<table>
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<tr>
<th>Name of institution</th>
<th>Date of examination</th>
<th>Description of concession</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

3.3 Support from the current employer (optional)

<table>
<thead>
<tr>
<th>Name of employer</th>
<th>Still under registered training contract</th>
<th>Impact concession has on candidate in the workplace</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Yes/No</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Yes/No</td>
<td></td>
</tr>
</tbody>
</table>
I confirm that the above information is true and correct and that I have read and understood the ICAZ special concession policy for the Assessment of Professional Competence.

Signature.............................................

Date....................................................

All supporting documentation must be submitted along with this application form for ICAZ to consider your application. Should you not provide sufficient supporting evidence, ICAZ may decline your application for a special concession. The onus is on you, the applicant, to provide sufficient and relevant information to support the application.

ICAZ will NOT contact other persons to obtain or confirm information on your behalf; it is your responsibility to supply all supporting documentation.

*ICAZ will advise you in writing of the extent of the special concession granted, if any. You will be required to sign a letter confirming you agree with the terms of the special concession granted and to fax/e-mail this to ICAZ prior to the assessment being written.*
ANNEXURE 1.2: Declaration by medical practitioner

To: Education Manager
    Education Department
    The Institute of Chartered Accountants of Zimbabwe

RE: Application for special concession to undertake the Assessment of Professional Competence

I (medical practitioner’s full name), identity

Number and practice number

do hereby declare the following:

1 I am a qualified medical practitioner and practicing specialist in (state area of speciality)

2 I have examined
   
   (state candidate’s name and identity number) on (date)

3 It is my professional opinion that she/he suffers from the following medical condition/physical handicap/learning disability:
   
4 It is my professional opinion that she/he is unable to undertake a written examination under normal circumstances for the following reasons:
   
5 Further detail with regard to my diagnosis, the history of the condition and the duration of its effects are clearly documented in the attached reports.

I confirm that the above and the attached documentation are a true and correct reflection of the condition suffered by

   (state candidate’s name)

(Name) (Medical practitioner’s stamp)

(Signature)

(Date)
ANNEXURE 2: Attendance register and confirmation of conduct during the pre-release period

VENUE: ..................................................

ASSESSMENT OF PROFESSIONAL COMPETENCE
NOVEMBER 2014

ATTENDANCE REGISTER AND CONFIRMATION OF CONDUCT DURING THE PRE-RELEASE PERIOD

ASSESSMENT NUMBER: [Cell no.]

SURNAME: ........................................................................................................................................

First Name(s): ........................................................................................................................................

Zimbabwe Candidates to produce—

A National ID/Passport: ........................................

ICAZ ID Card:
Declaration on Examination Regulations:

I have read and understood the contents of the Assessment of Professional Competence Regulations as prescribed by ICAZ and specifically confirm that I have understood the regulations as they relate to the pre-release period and permitted information as follows:

Regulation 6 of the assessment regulations – pre-release period

6.1 Candidates may not seek or obtain assistance from the following people during the pre-release period with regard to the scenario:
   (a) Professional programme providers;
   (b) University academics (including academic trainees);
   (c) Any third party who charges a fee or receives commercial benefit for help with the preparation for the assessment;
   (d) Any ICAZ professional staff member, which includes the technical queries helpline (that is, candidates may contact ICAZ about administrative matters only); and
   (e) APC Exam co members, reviewers or sitters.
6.2 Accredited training offices, ICAZ members and parties listed in regulation 6.1 **may not** knowingly assist prospective APC candidates. This means such members may not initiate or provide prospective APC candidates with formal structured courses or structured feedback during the pre-release period, including but not limited to, contact sessions offered to groups of or all APC candidates, social media platforms that can be accessed by groups of or all prospective APC candidates and pre-prepared answers, guides or other publications that will assist candidates in preparing for the case study.

**Regulation 7 of the Assessment Regulations permitted information**

7.1 No access to the internet shall be permitted during the assessment (either by means of computers, cellphones, smart phones, tablets or any other similar technology).

7.2 Candidates shall be allowed to bring the following texts and documents in to the assessment room:

7.2.1 Permissible legislation and standards (Companies Act, accounting and auditing standards and tax legislation). A list of such permissible texts shall be available on the ICAZ website.

One standard size (not thicker than 8cm) A4 lever arch file which may include reference material and notes obtained by the candidate as part of his preparation for the assessment. There is no restriction on the nature of the reference material and notes. This material must be affixed in the file by means of punched holes and may not be removed from the assessment room at any time during the assessment.

Signed :: Date
ANNEXURE 3: Candidate declaration to confirm conduct during the assessment period.

VENUE: ........................................

ASSESSMENT OF PROFESSIONAL COMPETENCE
NOVEMBER 2014

CANDIDATE DECLARATION TO CONFIRM CONDUCT DURING THE ASSESSMENT PERIOD

<table>
<thead>
<tr>
<th>ASSESSMENT NUMBER</th>
<th>Cell no.</th>
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</table>

SURNAME: .................................................................................................................................

First name(s) .................................................................................................................................

National ID/Passport number ...........................................................................................................

Ethics declaration

A characteristic of the CA (Z) profession is a commitment to ethical behaviour. This requires adherence to the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. These ethical principles also apply to aspiring CAs. Accordingly, I am aware of my ethical responsibilities relating to my conduct as a candidate for the Assessment of Professional Competence.

I have read and understood the contents of the Assessment of Professional Competence Regulations as prescribed by ICAZ, and particularly regulation 3.3.8 of the Assessment of Professional Competence Regulations, which states:

3.3.8 No formal break shall be given during the assessment period, but candidates shall be permitted to take short breaks when needed:

3.3.8.1 Candidates shall be required to remain in the candidate zone for the duration of the assessment and shall not for the entire duration of the assessment:
(a) Remove material from the assessment room to other areas particularly during breaks taken by candidates (including, but not limited to, the case study material, answer books, work papers or material from the lever arch file (see regulation 7.2.2));

(b) have access to any form of electronic media in the candidate zone (including, but not limited to, cell phones, smartphones, tablets and any similar technology);

(c) Communicate or attempt to communicate in any way or by any means with other candidates in the candidate zone; and/or

(d) Communicate or attempt to communicate in any way or by any means with persons outside the candidate zone.

3.3.8.2 The candidate zone shall be closely monitored by invigilators:

3.3.8.3 At the end of the assessment period candidates shall be required to sign an ethics declaration (this declaration) confirming that they have not made contact with anyone (including other candidates or experts) or made use of electronic media during the period of the assessment.

I accordingly declare that I have—

(a) abided to regulation 3.3.8 by not communicating with other candidates or persons outside the candidate zone;

(b) made no contact with anyone (other candidates, experts or personnel as set out in regulation 6.1);

(c) made no use of electronic media (as set out in regulation 7.1); and

(d) behaved ethically during the course of the assessment.

I understand that any contravention of the assessment regulations is considered to be misconduct and shall be dealt with in terms of regulation 12.

Signed: 

Date: 


ANNEXURE: 4 Actions considered to be unacceptable during pre-release period (regulation 6)

INTRODUCTION

The objective of the Assessment of Professional Competence is to assess the professional competence of candidates at point of entry into the profession, to the extent possible in a written assessment. In order to assess professional competence the Assessment of Professional Competence has the following attributes:

- The assessment is based on a comprehensive scenario which addresses several specific technical competencies,
- has a focus on pervasive qualities and skills,
- provides an overview of the entire business, and
- focuses on both intrAgration and intERgration of specific technical competencies (refer Guidance on ITC document for the definitions).

- It assesses the ability to identify and research issues related to the scenario.
- It requires that technical matters are generally researched and understood during the five-day pre-release period.
- The assessment focuses on the implications of and related resolution of technical matters.
- Not all information is readily available:
  - Some information must be inferred from the scenario presented and from research related to the scenario.
  - Candidates are expected to identify the need for additional information and source it during the pre-release period.
  - Candidates are expected to distinguish between relevant and irrelevant information.

- Candidates are expected to anticipate challenges/problems inherent in the scenario.
- Candidates may be expected to perform complex calculations prior to assessments based on the pre-released information.
- There will be a limited focus on complex calculations and analysis on the day of the examination.
- Required sections may have different solutions.
- Required sections are task oriented.
- Candidates may demonstrate –
  - professional competence through an ‘incorrect’ answer,
  - competencies within a comprehensive scenario which enable specific technical competencies to be demonstrated in context,
  - specific technical competencies that may be required in a professional assignment, and
  - that solutions are seldom ‘clear-cut’.

- Candidates do not demonstrate competencies in isolation.
- Candidates can identify, advise on and/or resolve ethical dilemmas.
The purpose of pre-releasing information is to simulate an actual professional assignment to the extent possible in a written assessment. Candidates are expected to use this information in order to prepare for the assignment which is presented on the day of the assessment. Preparation should include acquisition of a thorough knowledge of the industry and the environment in which it operates, the likely challenges faced by the entity and resolution of all technical challenges which can be anticipated.

**BEHAVIOUR CONSIDERED TO BE UNACCEPTABLE**

The test is of the candidate’s competence, not who he knows or whether or not he can afford to pay to obtain professional assistance in preparing for the assessment. Consequently, candidates may not seek or obtain assistance from the following people during the pre-release period (refer regulation 6.1):

(a) Professional programme providers;
(b) University academics;
(c) Any third parties who charge a fee or receive commercial benefit for help with the preparation for the assessment;
(d) Any ICAZ professional staff member, which includes the technical queries helpline (that is, candidates may contact ICAZ about administrative matters only); and
(e) ICAZ members, reviewers or sitters.

Further provision is made in the regulations (6.2) for ICAZ members employed at Training Offices. Such members may not knowingly assist (that is initiate or provide formal or structured courses or feedback) to prospective APC candidates. APC candidates should therefore be aware of this and not make requests of such members at training offices.

Candidates may therefore make use of any publicly available material, including the internet (i.e. internet discussion groups and blogs) and other similar facilities, in preparing for the assessment.

**ETHICAL CONSIDERATIONS**

Candidates shall be required to sign two declarations (annexures 2 and 3 of the Assessment of Professional Conduct regulations) at the assessment confirming that they have adhered to all the Assessment of Professional Conduct examination regulations. The following guidelines will assist candidates in determining whether or not any of their proposed actions during the pre-release period are likely to contravene the regulations.

In order to make an ethical decision and act ethically, the first step is to identify that an ethical issue exists for you, the candidate. This is sometimes referred to as **ethical sensitivity**. This is not so easy since many people who want to do the right thing, and try to do the right thing, do not realise that they are involved in an unethical situation. When you are confused by an issue, a good rule of thumb is that you are likely to face an ethical issue whenever your actions affect others. So, discussing the pre-release material with persons on the above list is an action that will affect others and therefore constitutes an ethical issue.
Once the ethical issues have been identified, the next step is to apply ethical judgement to determine your most ethical action. You should consider how your actions affect others using ethical reasoning methods. One easy way of doing this is by applying the ‘ethics quick test’ to the situation. This requires that you to ask yourself five questions.

**ETHICS QUICK TEST**

In any ethical situation which you have identified, ask yourself the following questions:

1. **Is it legal?** (If the answer is no, it contravenes the Assessment of Professional Conduct regulations.)
2. **How will it look in the newspaper?** In other words, how would you feel if your actions made the headlines?
3. **Are your proposed actions consistent with your own and/or the profession’s values?** (If the answer is no, it breaches the fundamental principles of integrity, confidentiality and professional behaviour.)
4. **Is it fair to all?** (If the answer is no, then you are obtaining an unfair advantage over other candidates which would not be appropriate.)
5. **Lastly, ask yourself how you would feel if you carried out the proposed action (e.g. worried about the possibility that someone could find out about it).**

The answers to these questions would go a long way towards identifying whether or not your proposed action is ethical.

**Ethical intention or moral motivation** must follow ethical reasoning to turn decisions into action. In other words, do you want to be an ethical person? Do you want to do the right thing? Do you want to show moral character? If the answer is ‘yes’, how do you follow through with the ethical judgement and action?

The key is integrity. We have seen that this is one of the fundamental principles of the profession. Integrity is an ethical value that summons up the courage to take an ethical action despite pressures to do otherwise. Taking ethical action means having the courage to act in accordance with our ethical principles to –

- treat others the way we want to be treated (the Golden Rule),
- respect the rights of others, and
- never take an action that does more harm than good.

In other words, it comes down to doing the right thing (abiding by the regulations), even if no one is watching.

Consistent application of these principles will assist candidates to avoid contravening the APC regulations and will enable them to complete the required ethical declarations in all Honesty.
ANNEXURE 5
ILLUSTRATION OF CANDIDATES ZONE