

WHAT TO EXPECT FROM CA2025



Many people when asked to describe a typical chartered accountant ('CA') will visualise someone in a grey suit with matching shoes, with their eyes glued to the figures on the screen in front of them. Or, that trio of similarly clad people arriving at your office with bulging briefcases and sombre attitudes, to delve into the morass that are your books. A decade or two ago this would have been fairly accurate, but today's CA has to be someone with a much more diverse set of skills, simply being a great accountant is not enough anymore. The South African Institute of Chartered Accountants ('SAICA') is the accountancy body that has the huge responsibility of developing, nurturing, and maintaining the CA qualification in South Africa ('CA(SA)'). They do this by setting out a framework of competencies that each aspiring CA(SA) has to demonstrate before they can receive the coveted title of CA(SA). On 1 March 2021, SAICA officially launched the new [CA2025 competency framework](#). This framework was effective from 1 January 2022.

The CA2025 competency framework is unrecognisable when compared to the previous 2016 competency framework. Some of the key changes are:

- Increased focus on digital competencies
- Increased focus on understanding business
- Increased focus on ethics (personal, business, and professional)
- Increased focus on integrated thinking
- Being more forward looking
- Technical competencies will not be rated.

Each accredited SAICA training office is today able to craft the exposure to each of these acumens that the trainees will receive while completing their articles.

Gone are the days where "one-size-fits-all" for training offices, with aspiring CA (SA) needing to think carefully when choosing which SAICA training office suits their specific skills and will give them the exposure they need. The same goes for those employing newly qualified CA (SA).

Integrating thinking – the cornerstone of a CA

According to Andri Correia, Head of Training and Development for PKF Octagon, “The most significant change from the old competency framework to the new one, is the shift towards professional values and attitudes, with a strong focus on integrated thinking. This occurs when the relevant acumens and technical competencies are exercised across the value creation process (inputs, activities, and outputs)”.

“The most positive change for me is the introduction to digital acumen. This is a vital skill for a future in which Artificial Intelligence is set to play a far larger role in all aspects of life. In Johannesburg, we have opened up the IT audit trainee stream and are potentially looking to a corporate finance trainee stream, which allows us to open up the focus and specialisation venturing from audit,” explains Correia.

At PKF, we are trying to develop the all-round CA, exposing them to competencies not necessarily required by SAICA as an added benefit. One of the areas we will be focusing on is offering our trainees the best possible exposure to the changing world through both digital competencies and digital acumen.

So, what should a company need to know when appointing a CA in 2025 and beyond?

Prospective CA(SA)’s will now want to know what exposure will be provided by the training office before they enter into a training contract.

Those wanting to appoint a new CA(SA) should understand that CA2025 means a different training approach to the CA(SA)’s of the future. The focus of CA2025 is not on measuring the output delivered by the CA(SA). It focuses on the CA(SA)’s ability to demonstrate an understanding of the various inputs needed to deliver the output.

And we cannot forget about technology... With technology and the digital world changing how businesses are operated, almost on a daily basis, only one way forward is possible. With CA2025 laying the digital acumen groundwork, the rest is now up to us, the accounting world, to ensure it is carried forward and continuously developed.

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