



Zambia Institute of Chartered Accountants (ZiCA)

CA Zambia Practical Training Framework (Work Experience) Policy 2017

REVISION HISTORY

Responsible Officer: <i>Director Education and Training (or their Delegate)</i>				
Contact Officer: <i>Manager Education and Training</i>				
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1. INTRODUCTION

Practical Experience is the period of on-the-job experience and development which, together with study and the ZiCA Chartered Accountant Programme modules, constitutes the path to CA membership.

During this period essential knowledge and skills are developed so that candidates can learn, adapt quickly and achieve consistent, quality results at work. Ten per cent of the learning and development needed for the workplace happens in formal education and training settings. Twenty per cent comes from exposure through observing role models, reflection and conversations with others, and seventy percent comes from hands-on experience. Mentored practical experience includes the support of a mentor, to enhance this experience.

The practical experience assessment tool, explains the practical experience requirements to become a member of ZiCA, and the competencies candidates must demonstrate in the practical experience and the mentoring process.

2. PURPOSE

The purpose of this policy is to define the components involved in attaining the CA professional qualification and to outline the roles and responsibilities of all stakeholders involved in the CA programme.

To become qualified as a member of ZICA all elements of the qualification must be satisfied: that is, examinations must be passed and evidence of acceptable work experience is provided.

The Revised Practical Training Framework in summary is:

- Three years (full time equivalent) employment, training in a relevant accounting role with an approved employer.
- Mentored by a Chartered Accountant
- Demonstrated the required levels of technical and non-technical competencies

3. PRACTICAL TRAINING REQUIREMENTS

3.1. General Information for CA Candidates

This section deals with practical training requirements for candidates of the ZiCA Chartered Accountant (CA) Programme.

3.1.1. The Chartered Accountant (CA) qualification combines two components:

- completion of CA Zambia examinations and
- 3 years full time equivalent Practical Experience, under the guidance of a mentor who must be a Chartered Accountant.

3.1.2. The Candidate shall undertake a compulsory three (3) year practical training programme under the supervision of a chartered accountant.

3.1.3. The practical experience component is to be completed preferably at the same time the CA Advisory modules or papers are being completed. The practical training can be completed, prior to, during or after the completion of the professional level examinations (i.e. Advisory level examinations).

- 3.1.4. The CA qualification will not be completed and the candidate will not be admitted as a member of ZiCA to become a CA, until both components outlined in 3.1.1 are completed.
- 3.1.5. The practical training shall preferably be undertaken in one (1) entity or in a number of entities depending on exposure to variety of work and availability of training opportunities. The practical training must be under the guidance of a mentor at all times.
- 3.1.6. The entity in which practical training shall be undertaken may be either in the private or public sectors and must be an Approved Employer registered with ZiCA.
- 3.1.7. A competence framework “the syllabus” has been developed to guide the supervisor/mentor (chartered accountant) to assess the student’s competence and report back to ZiCA.
- 3.1.8. The Institute and the employer shall sign a Memorandum of Understanding (MoU) on practical training, stipulating the roles of the parties.
- 3.1.9. Candidates will be required to indicate their employment status (employment or out of employment) at the time of Chartered Accountant Programme registration.
- 3.1.10. Candidates in approved employment will be required to provide the name of the approved employer organisation in which they are employed and the name and ID of their mentor at the time of registration for the Chartered Accountant Programme.
- 3.1.11. All candidates will be required to reconfirm their employment status and details at each Chartered Accountant Programme module examination registration.
- 3.2. The Institute and the CA candidate trainee shall sign the ZiCA training contract that will stipulate the obligations and roles and responsibilities of the:
 - Candidate
 - Employer – line manager
 - Mentor

3.2. CA Qualification: Completion of practical training

- 3.2.1. Both the syllabus professional (Advisory) level examinations and 3 years practical experience components must be completed prior to issuing the CA qualification to the candidate.
- 3.2.2. Practical experience, is to start preferably at the commencement of the professional (Advisory) level of the CA programme.
- 3.2.3. A transcript of results will be awarded on completion of the examination component of the CA Programme, clearly indicating that a candidate will only graduate and be awarded the CA qualification upon completion of the practical training.

3.3. Requirements for Approved Employment

- 3.3.1. An Approved Employer must be registered with ZiCA and offer work experience and training that meets the ZiCA CA qualification three years practical experience requirements.

The requirements for approved employment are:

Structured Practical Experience

Employers to provide:

- training employment of at least 25 hours per week.
- a mentor, preferably an employee of the organisation, and who is a Chartered Accountant and a member of ZICA or other Institutes of Chartered Accountants approved by ZiCA.
- a reasonable mix of accounting work to allow candidates to obtain the required breadth and depth of practical experience under mentor supervision over the agreed employment period.
- a training program designed to allow members to progress through the competencies of at least two technical areas, and all non-technical competencies.
- sufficient access to members of ZiCA who are willing to act as mentors, and respond to reasonable information requests from mentors.

Staff Training and Development

Employers to provide:

- appropriate resources and procedures to provide quality staff development,
- time during and outside work hours to enable candidates to complete the CA program (e.g. study leave), as well as reasonable access to study materials.
- pay travel and meal costs for CA candidates who are not employees and are not being remunerated

Quality Assurance Processes

Employers to:

- monitor candidate development and progress. The employer is also required to maintain current knowledge of the CA Program and the Practical Experience requirements via ZiCA CA communications, and to ensure the work experience program meets all requirements.
- implement or maintain internal procedures to monitor the training program and candidates' progress against the required competencies
- be prepared for an audit/review of the program by ZiCA and allow reasonable access to program documentation
- comply with all requirements of the Practical Experience Policy and Guidelines.

3.4. Short term Employment

- 3.4.1. Some employers are not in a position to provide the full 3 years practical employment required for the CA Programme. However, they are committed to providing short term placements for non-employees, to assist candidates to gain experience.

In these circumstances the following will apply to address the issue of confidentiality:

- The employer organization should limit levels of access to data via IT controls
- The non-employee will sign a short term employment contract that will cover confidentiality conditions and penalties (including possible removal from the CA registry) and will include the following references:
 - Compliance, ethics and integrity concepts required by CAs and included in the CA programme modules
 - Accountant Act compliance
 - ZiCA Code of ethics compliance
 - Disciplinary hearing processes and outcomes

3.5. Demonstrated Competencies

- 3.5.1. CA graduates must exit the programme with a demonstrated competency in a selection of technical areas, as part of their 3 years practical training,

The International Federation of Accountants defines competency as:

‘the ability to perform a work role or task to a demonstrated defined standard. To meet a competency standard, the activity is performed under specified conditions to the specified standard of performance’

- 3.5.2. ZiCA has developed a competence framework in the CA Zambia syllabus¹. It defines the level of competence required to become member of ZiCA as a Chartered Accountant.

Level 1 - Foundation	Learning outcomes at the foundation level relate to work situations that are characterized by low levels of ambiguity, complexity, and uncertainty
Level 2 - Intermediate	Learning outcomes at the intermediate level relate to work situations that are characterized by moderate levels of ambiguity, complexity, and uncertainty

¹ CA Zambia syllabus November 2015

Level 3 - Advanced	Learning outcomes at the advanced level relate to work situations that are characterized by high levels of ambiguity, complexity, and uncertainty
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3.5.3. Within the competence framework, ZICA identifies a range of technical and non-technical competencies.

3.5.4. The technical competencies have been grouped between core and non-core accounting areas. Candidates will need to demonstrate all the competencies in at least two (2) of the following nine technical areas at the intermediate level. The two (2) selected technical competencies must include at least one (1) core competency.

Core

1. Audit and Assurance
2. Financial Accounting and Reporting
3. Financial Management
4. Management Accounting
5. Taxation

Non-core

6. Strategic Business Analysis
7. Information Technology
8. Accounting Education
9. Financial Advice

3.5.5. Candidates will also need to demonstrate competency in all of the following 6 non-technical areas:

1. Teamwork and leadership
2. Organisational skills
3. Analytical, research and evaluation
4. Intellectual skills
5. Exercising ethical and professional behaviour
6. Communication and interpersonal skills

The achievement of all competencies will be recorded by the candidate and validated by the mentor in the ZICA assessment tool.

3.6. Mentored Practical Experience

Completing practical work experience with supervision from a mentor, who is a qualified chartered accountant and member of ZICA, is critical in gaining the CA designation.

3.6.1. Mentors are expected to monitor and support the candidate's progress throughout the Practical Experience component of the Chartered Accountant Programme. Mentors are responsible for recommending workplace activities for the candidate to demonstrate their competencies, and for assessing the candidate's overall level of competence.

- 3.6.2. Candidates and mentors must sign a training contract which encompasses the roles and responsibilities outlined in 3.6 Roles and Responsibilities.
- 3.6.3. Candidates can choose their own mentor, but the mentor must be an experienced chartered accountant member of ZICA. This is required throughout the duration of the practical experience.
- 3.6.4. The mentor shall be a Chartered Accountant and be vetted, accepted and approved by ZiCA as having the appropriate skills and experience to mentor a CA candidate.
- 3.6.5. In exceptional circumstances, where an organization cannot provide a mentor, a mentor may be seconded from outside the organization. Appropriate consideration will be given to protecting confidentiality of the employer organization and this will be evidenced in the documentation provided by ZiCA.
 - The mentor would not be required to visit the candidate employer organization to assess work completed. However, in assessing whether the candidate has satisfactorily met the required trainee competencies, the mentor shall:
 - discuss the work performed with the line manager
 - conduct interviews with the candidate using probing questions.

The following documentation will support this process:

- Approved employer agreement. This defines how the relationship will operate, e.g. employer allows the candidate to meet the mentor at agreed times, scheduled conversations with the line manager on mentor work performed.
 - The mentor agreement to cover confidentiality conditions and penalties.
- 3.6.6. The candidate and mentor must sign an agreement to confirm that they have not, nor will in the future enter into a fee for service mentoring agreement with each other.
 - 3.6.7. Candidates must notify ZICA when any change is made to the current conditions of the agreement, for example changing employment or mentors.
 - 3.6.8. For participation as a Mentor for CA Candidates in the Chartered Accountant Programme, a maximum of 15 hours of formal CPD per year may be claimed. It must be structured assistance to mentees and documented for ZiCA approval.
 - 3.6.9. For roles and responsibilities of candidates, mentors and line managers, refer to 3.7 Roles and Responsibilities for practical experience

3.7. Roles and Responsibilities for practical experience

- 3.7.1. There are four parties involved in the practical experience programme
 - The Candidate,
 - The mentor a
 - The approved employer - through the candidate's manager; and
 - ZiCA as the administrator.

The responsibilities of each party are set out below:

The candidate is responsible for:	The mentor is responsible for:	The employer is responsible for:	ZICA is responsible for:
Completing at least three years work experience in a relevant accounting role	Attending the ZiCA orientation for mentors	Nil	Periodically (6 monthly) reviewing the evidence to ensure the Candidate is on track
Searching for prospects to gain sufficient length, breadth and depth of experience	Nil	Nil	Nil
Finding a mentor and managing the relationship, by communicating and meeting with the mentor. Formally, meet with the mentor and record competency progress every quarter.	Registering as the candidate's mentor by signing the Letter of Agreement form	Applying for Approved Employer status before the commencement of the period of practical experience	Assisting the candidate to find a mentor and complete the administrative requirements
Developing the training plan in conjunction with their mentor, and taking responsibility for documenting the plan	Developing the training plan in conjunction with the candidate	Nil	Reviewing the initial training plan and monitor progress (6 monthly) and alerting stakeholders for non-compliance
Updating the practical experience assessment tool with the demonstrated work experience to achieve competencies every quarter	Acting as a guide, coach and role model for the candidate	Providing a range and depth of practical experience	Ensuring effectiveness and relevance of the assessment tool//employer performance system
Ensuring the records of experience are signed off quarterly	Meeting regularly with the candidate to review experience gained and set objectives for the next period	Providing an appropriate environment to support the candidate through the Chartered Accountants Programme	Monitoring work progression and signoffs (6 monthly) Auditing/ reviewing the employer program
Submitting the assessment tool to ZiCA every six months, along with the quarterly mentor review	Nil	Nil	Reviewing the candidate's progress against the training plan

The candidate is responsible for:	The mentor is responsible for:	The employer is responsible for:	ZICA is responsible for:
Completing the period of practical experience	Helping transfer information to a new mentor, if required	Running a formal performance appraisal process to monitor and review the candidate's progress	Nil
Advising ZICA of any change in their situation (for example, change of mentor or employer)	Completing a Mentor's Interim Report if the candidate changes mentor and/or employer	Nil	Nil
Enrolling in the programme modules	Supporting the candidate to prepare for the Chartered Accountants programme modules	Allowing time for candidates to attend the Chartered Accountants Programme learning and assessment activities	Nil
Successfully completing all applicable modules and passing all examinations and supplementary examinations as applicable	Supporting the candidate through Chartered Accountants Programme and, on the completion of their practical experience, completing the Mentor's Final Report to accompany the candidate's application for membership	Motivating and supporting candidates as they prepare for the Chartered Accountants Programme	Nil
Nil	Completing the Mentor's Final Report to accompany the candidate's application for	Nil	Nil

The candidate is responsible for:	The mentor is responsible for:	The employer is responsible for:	ZICA is responsible for:
	membership experience,		
Complying with all requirements of the ZICA Practical Training Policy and Guidelines	Nil	Nil	Nil
Acting in accordance with IFAC IAESB ² ethics requirements of accountants	Nil	Nil	Nil

3.8. Exemptions Policy

- 3.8.1. A student who has a minimum of three (3) to five (5) years of recognizable practical experience (i.e. manager level experience in a relevant accounting role) prior to commencement of the mentored practical training shall be exempted from the compulsory three (3) full time equivalent for a period equivalent to one (1) year practical training. The student shall be required to undertake a two (2) year practical training programme.
- 3.8.2. A student who has more than five (5) years of recognizable practical experience (i.e. manager level experience in a relevant accounting role) prior to commencement of the mentored practical training shall be exempted from the compulsory three (3) full time equivalent for a period equivalent to two (2) year practical training. The student shall be required to undertake a one (1) year practical training programme. **This shall be applicable only for the first five (5) years from the commencement of the policy.**

² International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants