



CA ZAMBIA

PRACTICAL TRAINING COMPETENCE FRAMEWORK

1.0 INTRODUCTION

1.1 ZICA's Vision and Mission Statement

ZICA's vision is, **“A reputable leader in developing finance and business professionals”**

This vision is translated into the following mission statement:

“ZICA will protect public interest through the regulation of the accountancy profession to the satisfaction of stakeholders”

In the implementation of this Mission ZICA Council and Secretariat are governed or regulated by the following ethos and values:

1. **Integrity:** We are resolved to be honest and truthful in all our dealings with our stakeholders.
2. **Customer Centric:** We are customer focused.
3. **Accountability:** We are answerable for our activities and take full responsibility for our actions.
4. **Excellence:** We strive to be outstanding in everything we do in order to ensure quality service delivery.
5. **Innovation:** We adopt the best business transformation initiatives in order to ensure quality service delivery.
6. **Professionalism:** we provide a level of excellence or competence that is expected of a professional.

1.2 Practical Experience Requirements of IFAC

The International Federation of Accountants (IFAC) is a global organisation for the accountancy profession with 155 member organisations (of which ZICA is one) in 113 countries. IFAC members represent 2.4 million accountants employed in public practice, industry and commerce, government and academe.

IFAC's purpose is to serve the public interest and contribute to the strengthening of the international economy by developing the global accountancy profession, establishing high quality standards and promoting international convergence of standards.

IFAC's International Education Standard IES 5: Initial Professional Development – Practical Experience, prescribes the practical experience IFAC member bodies should require their members to obtain before qualification as professional accountants. The aim of IES 5 is to ensure that candidates seeking to qualify as professional accountants have acquired the practical experience considered appropriate at the time of qualification to function as competent professional accountants.

IFAC states that *“the period of practical experience in performing the work of professional accountants should be a part of the pre-qualification program. This*

period should be long enough and intensive enough to permit candidates to demonstrate they have gained the professional knowledge, professional skills, and professional values, ethics and attitudes required for performing their work with professional competence and for continuing to grow throughout their careers. The period of practical experience should be a minimum of three years”.

On Monitoring and Control, IFAC requires that *“the member body and/or regulatory authority should ensure that the practical experience candidates have gained is acceptable. Experience leading to qualification as a professional accountant should be conducted under the direction of a mentor who is an experienced member of an IFAC member body. For a program of practical experience to be effective, it is necessary for the professional body or regulatory authority, the trainee, mentor and the employer to work together. The program of practical experience should be mutually beneficial to both the trainee and the employer and be developed together. A record of the practical experience gained should be reviewed periodically by the mentor”.*

Specifically, IFAC sets out the following steps that professional bodies should take:

- a) establishing a monitoring system, normally on a sampling basis, that provides for monitoring and reporting of the practical experience obtained;
- b) providing detailed written guidance for employers, mentors and trainees regarding the program of practical experience and their roles and responsibilities;
- c) establishing a mechanism for approving employers as suitable for providing the appropriate experience for trainees;
- d) assessing and approving the practical experience environment before commencement of experience. (For example, the nature and scope of practical experience and the training arrangements of employers need to be reviewed to ensure that trainees would receive proper direction, supervision, mentoring, counselling and evaluation);
- e) assessing, prior to membership, the practical experience gained on the basis of written submissions possibly supported by oral submissions made by trainees appropriately supported;
- f) providing feedback to trainees and certifying when competences have been achieved;
- g) monitoring employers and mentors previously approved. The review may advise on areas that need improvement or may recommend that approval be withdrawn if conditions have changed to the extent that relevant experience criteria are not being met;
- h) establishing a system of periodic reporting to cover changes, if any, in the nature, scope and content of the trainees’ practical experience if it is impractical to visit all approved employers; and
- i) undertaking a periodic study of the competences required by professional accountants to help to ensure that the practical experience gained is relevant and appropriate.

2.0 CA ZAMBIA

2.1 Components of CA Zambia

The Chartered Accountant (CA) qualification combines two components:

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

2.2 The elements of Practical Experience

The practical experience component of the CA Zambia programme has three elements:

- Three years (full time equivalent) employment in a relevant accounting role with an approved employer.
- Mentored by a Chartered Accountant, who is a member of ZiCA or other Institutes of Chartered Accountants approved by ZiCA.
- Demonstration of the required levels of technical and non-technical competencies

3.0 TECHNICAL AND NON-TECHNICAL COMPETENCIES

3.1 What is Competence?

The International Federation of Accountants (IFAC) 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'

3.2 Competence framework

ZiCA has developed a competence framework in the CA Zambia syllabus to define the level of competence required to qualify as a Chartered Accountant and become member of ZiCA.

Level 1 - Foundation	Carry out work tasks that are characterized by low levels of ambiguity, complexity, and uncertainty
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Level 2 - Intermediate	Carry out work tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.
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Level 3 - Advanced	Carry out work tasks that are characterized by high levels of ambiguity, complexity, and uncertainty
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Within the competence framework, ZiCA identifies a range of technical and non-technical competencies. The achievement of all competencies will be recorded by the candidate and validated by the mentor in the ZiCA assessment tool.

3.3 Technical Competencies

Technical competencies are prescribed in nine areas of accounting work. The technical competencies have been grouped between core and non-core accounting areas.

To become a Chartered Accountant, a candidate will need to demonstrate all the competencies in at least two (2) of the following nine technical areas at the intermediate level i.e. level 2. The two (2) selected technical competencies must include at least one (1) core competency.

Core

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

Non-core

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

3.4 Non-Technical Competencies

To become a Chartered Accountant, a candidate 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

3.5 Prescribed Tasks for each Competence

The competencies include descriptions of tasks underlying each competency statement. These can be used as performance criteria to assess achievement against the competency statement. Candidates are expected to achieve all tasks for each of their chosen areas at the required level.

3.5.1 Technical Competencies

FINANCIAL ACCOUNTING AND REPORTING

Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.

Competencies		Tasks	
FAR 1	Apply accounting principles to record and account for financial transactions and events	FAR 1.1	Evaluates source documentation and information
		FAR 1.2	Evaluates and accounts for transactions and events using applicable accounting principles and International Financial Reporting Standards (IFRSs) or other relevant standards
		FAR 1.3	Prepares reconciliations of financial information, such as bank reconciliations, payables reconciliations, receivables reconciliations and other general ledger reconciliations
		FAR 1.4	Prepares an extended Trial balance
FAR 2	Evaluate the appropriateness of accounting policies and frameworks	FAR 2.1	Evaluates the appropriateness of the accounting framework based on the entity's financial reporting needs.
		FAR 2.2	Evaluates accounting policies in accordance with the appropriate accounting framework
FAR 3	Prepares or evaluates financial statements and accompanying notes	FAR 3.1	Prepares or evaluates financial statements for single entities or for groups in accordance with the IFRSs or other relevant standards
		FAR 3.2	Prepares or evaluates notes to the financial statements for single entities or for groups in accordance with the IFRSs or other relevant standards
		FAR 3.3	Prepares or evaluates the non-financial information in the annual financial statements, for example Directors' Report, Corporate Governance Report, Sustainability Report etc.
FAR 4	Analyse and interpret financial statements and non-financial information (such as sustainability report) for entities	FAR 4.1	Calculates the profitability, liquidity, efficiency (activity) and solvency ratios
		FAR 4.2	Based on the ratios calculated in FAR 4.1, evaluates the performance, efficiency (activity), solvency and liquidity ratios from the financial statements and non-financial

			information
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AUDIT AND ASSURANCE

Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.

Competencies		Tasks	
AA 1	Evaluate the legal, regulatory, technical, professional and ethical issues involved with audit and assurance engagements	AA 1.1	Advises on the technical, professional, and ethical issues that may arise during audit and assurance engagements
		AA 1.2	Evaluates extent of legal liability including criminal and civil law liability and professional negligence issues and how they can be mitigated.
AA 2	Apply best practice in acceptance of audit and assurance engagement	AA 2.1	Analyses the legal, professional and ethical issues during the acceptance of audit and assurance engagements
		AA 2.2	Analyses the potential issues that determine the nature, scope and extent of an audit or assurance engagement
		AA 2.3	Evaluates the considerations for an auditor of risk issues identified prior to accepting an engagement
		AA 2.4	Drafts or evaluates an appropriate engagement letter based on the engagement terms including those agreed with a client and those imposed by laws and regulations
AA 3	Apply best practice in management of audit and assurance engagement	AA 3.1	Plans resource needs of an audit or assurance engagement
		AA 3.2	Evaluates appropriate quality control measures at firm level and during the course of an audit or assurance engagement.
		AA 3.3	Evaluates the extent to which audit and assurance functions of a client can be used or relied upon.
		AA 3.4	Evaluates appropriate monitoring and review procedures to effectively manage an audit or assurance engagement.
AA 4	Plan audit and assurance assignments	AA 4.1	Obtains understanding of the client's business and environment and documents this information
		AA 4.2	Obtains understanding of the client's internal controls and documents the internal controls

		AA 4.3	Applies analytical procedures used to plan an audit or assurance engagement
		AA 4.4	Evaluates and communicates the audit risks i.e. inherent risk, control risk, and detection risk
		AA 4.5	Evaluates the appropriateness of the going concern assumption
		AA 4.6	Evaluates the client's business risks
		AA 4.7	Evaluates the risk of material misstatement at an overall financial statement level
		AA 4.8	Evaluate the risk of material misstatement at the assertion level for classes of transactions, account balances and disclosures
		AA4.9	Evaluates the risks arising from accounting manipulation, error, fraud or other irregularities
		AA4.10	Identifies and evaluates factors that affect the planning materiality
		AA 4.11	Calculates and documents the level of planning materiality for an audit engagement
		AA 4.12	Designs or selects appropriate tests of internal control, including the determination of sample sizes and methods of selection
		AA 4.13	Designs or selects appropriate substantive tests of detail, including the determination of sample sizes and methods of selection
		AA 4.14	Designs or selects appropriate substantive analytical review procedures
		AA 4.15	Evaluates the need to use Computer assisted audit techniques to gather suitable audit evidence.
		AA 4.16	Drafts or evaluates an audit plan with justifications of judgements made for an audit or assurance engagement.
AA 5	Execute audit and assurance assignments	AA 5.1	Performs the planned tests of internal control and document the evidence
		AA 5.2	Performs the planned substantive tests of detail and document the evidence
		AA 5.3	Performs the planned substantive analytical review procedures and document the evidence

		AA 5.4	Evaluates the internal controls and procedures
AA 6	Conclude and report on audit and assurance assignments	AA 6.1	Evaluates evidence and results of the tests and analysis
		AA 6.2	Prepares report and communicates with management, directors and those charged with governance on issues identified during the audit assignment
		AA 6.3	Performs a subsequent events review to identify subsequent events that may require adjustment or disclosure
		AA 6.4	Evaluates the management representation letter and recommends modifications where applicable.
		AA 6.5	Evaluates the appropriateness of the going concern assumption
		AA 6.6	Drafts appropriate audit or assurance report in accordance with the local law and international standards on auditing

TAXATION

Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.

Competencies		Tasks	
TA 1	Calculates or evaluates the income tax payable by an individual and prepare or evaluates income tax returns for submission ZRA in compliance with the requirements of legislation.	TA 1.1	Evaluates taxable and exempt income for an individual
		TA 1.2	Evaluates allowable deductions as per the relevant legislation
		TA 1.3	Calculates the income tax payable by an individual
		TA 1.4	Prepares or evaluates income tax returns
		TA 1.5	Submits the returns on time to ZRA
TA 2	Calculates or evaluates the income tax payable by legal entities and prepare or evaluates income tax returns for submission ZRA in compliance with the requirements of legislation.	TA 2.1	Evaluates type of legal entity i.e. whether private, public, farming etc.
		TA 2.2	Evaluates taxable and exempt income for the legal entity
		TA 2.3	Evaluates allowable deductions for the entity as per the relevant legislation
		TA 2.4	Calculates the income tax payable by the entity
		TA 2.5	Prepares or evaluates income tax returns
		TA 2.6	Submits the returns on time to ZRA
TA 3	Calculates other taxes payable (such as VAT, Customs Duty, and Property Transfer Tax etc.) and prepare appropriate statutory returns for submission to ZRA in compliance with the requirements of legislation.	TA 3.1	Identifies and calculates deductions for other taxes as per the relevant legislation
		TA 3.2	Calculates the tax liability
		TA 3.3	Completes appropriate statutory returns for submission to ZRA
		TA 3.4	Submits the returns on time to ZRA
TA 4	Advise on the taxation implications of various financial arrangements that could be made by individuals or legal entities	TA 4.1	Evaluates the tax law on financial instruments
		TA 4.2	Advise on the taxation implications of various financial instruments that could be made by individual and legal entities
TA 5	Advise Zambian individuals and legal entities on international dimensions relevant to their taxation	TA 5.1	Evaluates the tax circumstances on an individual or legal entity
		TA 5.2	Assesses the liability to tax on international dimensions taking into

	circumstances		account, liability to tax on foreign transactions, applicable treaty agreements, double taxation relief, tax anti-avoidance rules
TA 6	Advises on appropriate tax planning issues for individuals and legal entities	TA 6.1	Makes appropriate recommendations on the measures to minimise or defer tax liabilities for individuals and legal entities

MANAGEMENT ACCOUNTING	
Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.	

Competencies		Tasks	
MA 1	Apply appropriate costing methods	MA 1.1	Records costs for labour, material and overheads
		MA 1.2	Performs cost classification
		MA 1.3	Applies different costing methods to ascertain the cost products and services, including inventory valuation methods
MA 2	Apply costing techniques to support management decision making	MA 2.1	Applies appropriate costing techniques to analyze cost behaviour and the drivers of costs
		MA 2.2	Performs cost volume profit and break even analyses using both numerical and graphical techniques to provide relevant information for management decision making.
		MA 2.3	Analyses non-financial data to provide relevant information for management decision making.
		MA 2.4	Makes recommendations on business decisions, e.g. make or buy, introduction or discontinuation of a business line, acceptance or rejection of a project, etc.
		MA 2.5	Prepares and presents reports to support management decision making
MA 3	Apply managerial budgetary control systems	MA 3.1	Evaluates the different types of budgets that may be employed in organisations
		MA 3.2	Prepares or evaluates the budget using the specific organisation process
		MA 3.3	Applies flexible budgeting techniques to a given scenario

		MA 3.4	Compares and analyses the actual results against the budget (i.e. performs variance analysis)
		MA 3.5	Prepares variance reports and advises management on the outcomes of the variance analysis
MA 4	Advise management on suitable product or service pricing	MA 4.1	Calculates product and service prices using different costing methods
		MA 4.2	Advises management upon suitable pricing strategies
MA 5	Evaluate the performance of products and business segments.	MA 5.1	Evaluate appropriate performance measures to support strategic decisions, or entity management decisions, or divisional management decisions
		MA 5.2	Evaluates suitable monitoring and control mechanisms on strategic performance choice, or entity performance choice, or divisional performance choice.
		MA 5.3	Evaluates IT and human resources to support performance management
		MA 5.4	Prepares and presents performance management reports

FINANCIAL MANAGEMENT

Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.

Competencies		Tasks	
FM 1	Evaluate financing options for an organisation	FM 1.1	Identifies and selects sources of finance taking into account company policy and business strategy
		FM 1.2	Evaluates the costs of different financing methods
		FM 1.3	Evaluates a financial proposal or a business plan
		FM 1.4	Based on the evaluation in FM 1.2 and 1.3 above, advises on the suitable financing method
FM 2	Appraise investments	FM 2.1	Assesses appropriate investment appraisal techniques based on a given business scenario
		FM 2.2	Assesses appropriate discount factors or rates used to undertake an investment appraisal based on a given business scenario, data and information.
		FM 2.3	Applies the investment appraisal methods taking into account inflation and tax
		FM 2.4	Assesses other factors that need to be considered beyond basic investment appraisal analysis, such as assessment of risks, limitation of data, non-financial factors etc
		FM 2.5	Advises on the results of the investment appraisal analysis
		FM 2.6	Calculates and drafts an optional investment plan in situations where there are capital restrictions and limitations
FM 3	Advise on appropriate financial risk strategies	FM 3.1	Evaluates the financial risks of an organisation
		FM 3.2	Evaluates the financial instruments that may be used to manage the organisation's risks
		FM 3.3	Recommends the appropriate financial risk strategies
FM 4	Prepares business valuations	FM 4.1	Calculates a valuation based on income, cash flow or asset bases
		FM 4.2	Performs a sensitivity analysis on the assumptions used in the valuation

			model to
		FM 4.3	Presents the valuations and other factors (estimates and assumptions) impacting on the valuation
FM 5	Appraise working capital requirements	FM 5.1	Evaluates an organisation's working capital position or components of it such as cash, inventory, accounts receivable or accounts payable etc.
		FM 5.2	Based on the evaluation in FM 5.1 above, recommends improvements or appropriate working capital requirements

STRATEGIC BUSINESS ANALYSIS

Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.

Competencies		Tasks	
SBA 1	Advise on the formulation of a business strategy	SBA 1.1	Analyses the organisation's mission, vision and objectives
		SBA 1.2	Analyses the organisation's Strengths and weakness
		SBA 1.3	Analyses the organisation's opportunities and threats
		SBA 1.4	Based on the analysis above, advises on the formulation of a suitable business strategy
SBA 2	Advise on the appropriate good corporate governance principles	SBA 2.1	Assesses the governance structure and its impact on the organisational objectives
		SBA 2.2	Assesses the tenants of good corporate governance for an organisation
		SBA 2.3	Advises on the appropriate governance structure and principles
SBA 3	Advise on the appropriate risk management strategies	SBA 3.1	Assesses the business risks of an organisation and their impact upon the objectives
		SBA 3.2	Evaluates the measures that may be used to manage the business risks
		SBA 3.3	Recommends the appropriate risk management strategies
SBA 4	Evaluate choice of a business strategy	SBA 4.1	Analyses the formulated business strategies
		SBA 4.2	Evaluates the appropriateness of business strategies that support the organisation objectives
		SBA 4.3	Advises on the choice of a business strategy that an organisation may adopt
SBA 5	Evaluate strategic implementation plans	SBA 5.1	Analyses the alternative functional strategies that may be appropriate to deliver a chosen strategy
		SBA 5.2	Evaluates the alternative organisation structures that may be appropriate to deliver a chosen strategy
		SBA 5.3	Evaluates the business plan and advises whether it can meet the business objectives

INFORMATION TECHNOLOGY

Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.

Competencies		Tasks	
IT 1	Apply appropriate information systems and tools to business and accounting problems	IT 1.1	Uses information systems to achieve a particular accounting outcome
		IT 1.2	Applies relevant software (word processing, spreadsheets, databases, internet tools, presentation software, etc.) to achieve a particular accounting outcome
		IT 1.3	Uses accounting software.
IT 2	Assess accounting information systems and develop an organisation's accounting information systems strategy	IT 2.1	Identifies and documents user needs
		IT 2.2	Considers and documents costs and benefits of proposed solutions
		IT 2.3	Evaluates effectiveness and efficiency of accounting information systems
		IT 2.4	Reports on potential weaknesses in internal controls within accounting information systems.
IT 3	Advise on the design and management of accounting information systems installations and upgrades	IT 3.1	identifies and evaluates alternatives for accounting information systems packages
		IT 3.2	Advises on the design and management of system installations and upgrades

ACCOUNTING EDUCATION

Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.

Competencies		Tasks	
AE 1	Teaches relevant courses	AE 1.1	Teaches accounting courses that satisfy the required topics with minimal supervision
		AE 1.2	Contributes significantly to the delivery of at least one intermediate level accounting paper
AE 2	Maintains currency (being up to date) in the relevant subject discipline to meet course and programme objectives	AE 2.1	Attends relevant staff professional development courses
		AE 2.2	Self-educates through reading relevant literature
AE 3	Undertakes relevant research in the appropriate area(s) of accounting	AE 3.1	Authorship of a conference paper, working paper or published article in the appropriate area(s) of accounting
		AE 3.2	Presents a paper to a conference or in-house workshop in the appropriate area(s) of accounting

FINANCIAL ADVICE

Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.

Competencies		Tasks	
FA 1	Agree a scope of service with the client	FA 1.1	Explains the steps of the financial advice process to the client
		FA 1.2	Explains the role of the financial advisor and the firm's disclosure statement
		FA 1.3	Understands the client's goals and objectives
		FA 1.4	Agrees with the client the scope of the service to be provided
FA 2	Collect and record client information	FA 2.1	Gathers information relating to the client's existing financial situation
		FA 2.2	Understands the client's financial needs and goals, priorities and timeframes
		FA 2.3	Determines the client's risk profile
		FA 2.4	Documents all information in line with code of practice
FA 3	Analyse client information and prepare recommendations	FA 3.1	Analyses client information in line with client goals
		FA 3.2	Identifies if there is a need for specialist advice
		FA 3.3	Identifies and evaluates options for financial strategy and solutions
		FA 3.4	Formulates recommendations including a risk strategy
		FA 3.5	Presents and discusses recommendations with a supervising Financial Advisor
FA 4	Implement recommendations made by the Financial Advisor	FA 4.1	Observes the Financial Advisor present and discuss recommendations with the client
		FA 4.2	Agrees financial strategies and solutions with the client and document these in accordance with firm protocols
		FA 4.3	Assists in putting in place agreed recommendations
FA 5	Monitor and review recommendations and prepare reports for the client	FA 5.1	Monitors and evaluates performance of the financial strategy
		FA 5.2	Recommends any adjustments needed to achieve goals

3.5.2 Non-technical Competencies

TEAMWORK AND LEADERSHIP	
Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.	

Competencies		Tasks	
TL 1	Work with others and in teams	TL 1.1	Collaborates with colleagues and/or clients from diverse backgrounds and works effectively as a team member
		TL 1.2	Effectively participates in meetings
TL 2	Demonstrate leadership	TL 2.1	Manages and supervises others effectively
		TL 2.2	Leads effective meetings
		TL 2.3	Resolves conflict or differences and negotiates appropriate solutions

ORGANISATIONAL SKILLS	
Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.	

Competencies		Tasks	
OS 1	Plan, organise and monitor activities	OS 1.1	Plans and manages projects
		OS 1.2	Respects deadlines, manages time and organises tasks logically
		OS 1.3	Monitors activities
OS 2	Delegate tasks	OS 2.1	Delegates tasks effectively
OS 3	Use information technology effectively	OS 3.1	Uses IT applications, including spreadsheets, word processing, presentations and e-mail, effectively
		OS 3.2	Effectively uses the internet as a source of information
		OS 3.3	Applies procedures and controls to ensure integrity and security of personal IT resources, for example password protection, backup procedures, distribution of confidential information, anti-virus measures, etc

ANALYTICAL, RESEARCH AND EVALUATION

Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.

Competencies		Tasks	
ARE 1	Research, analyse and evaluate information	ARE 1.1	Identifies problems or situations
		ARE 1.2	Obtains required information by asking appropriate and probing questions
		ARE 1.3	Apply mathematical ideas and techniques to assess problems
		ARE 1.4	Recommends appropriate solutions
ARE 2	Maintain a current awareness of the legal, regulatory and economic environment of business.	ARE 2.1	Identifies and evaluates critical factors in the economic, social, legislative, regulatory and political environment that impact on business and the financial decisions of an entity

INTELLECTUAL SKILLS

Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.

Competencies		Tasks	
IS 1	Solve problems, propose solutions and make decisions	IS 1.1	Obtains, locates, organises and understands information
		IS 1.2	Critically analyses information
		IS 1.3	Identifies and recommends solution to unstructured problems
		IS 1.4	Makes decisions
IS 2	Exercise appropriate professional judgement.	IS 2.1	Exercises good judgement in complex organisational situations

ETHICAL AND PROFESSIONAL BEHAVIOUR

Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.

Competencies		Tasks	
EPB 1	Consistently demonstrate personal integrity, professional values, and ethical conduct	EPB 1.1	Displays honesty and integrity in all business and professional relationships
		EPB 1.2	Exercises due care in carrying out the work
		EPB 1.3	Avoids conflict of interest and maintains objectivity and independence so as not to override professional or business judgement
		EPB 1.4	Protects the confidentiality of information
		EPB 1.5	Enhances profession's reputation
EPB 2	Adhere to the fundamental principles of the Code of Ethics	EPB 2.1	Adheres to the rules of professional conduct, including the ZICA code of professional Conduct
		EPB 2.2	Responds to potential ethical dilemmas

COMMUNICATION AND INTERPERSONAL SKILLS

Trainees are required to perform the prescribed tasks to level 2 proficiency, i.e. they should be capable of performing tasks that are characterized by moderate levels of ambiguity, complexity, and uncertainty.

Competencies		Tasks	
CIS 1	Communicate ideas and information effectively and efficiently, verbally and in writing	CIS 1.1	Communicates effectively verbally in the correct tone and manner
		CIS 1.2	Communicates effectively in written format
CIS 2	Demonstrate effective negotiation skills	CIS 2.1	Discusses and reaches agreements in a professional manner
CIS 3	Identify and meet the needs of internal and external clients or stakeholders.	CIS 3.1	Listens attentively and processes information correctly
		CIS 3.2	Interacts well with both internal and external clients