

CPD Philosophy and Strategy

One of the fundamental principles of SAICA's Code of Professional Conduct (the Code) relates to professional competence. Section 4 of the Code requires all members and associates to maintain his/her professional knowledge and skill and to adopt a programme of continuing professional development.

The primary responsibility for competence lies with the professional accountant and all professional accountants have an obligation to develop and maintain their professional competence, relevant to the nature of their work and professional responsibilities.

Each member/associate may participate and conduct his/her learning on a basis and in a format that optimises the learning for that individual.

IFAC allows for the adoption of an input- or an output-based approach for the measurement of CPD activities. While the input-based approach is used widely by many professional bodies (in the accountancy and other professions) it has many limitations, for example it does not measure the learning outcomes or competence developed. This approach can undermine the relevance of CPD as adherence to the requirements (i.e. hours of learning) does not necessarily mean that any learning has taken place or that the learning is relevant to the professional role of the member.

SAICA therefore in the long term, plans to adopt an output-based approach to measure CPD activities. This approach will focus CPD activities and add value to the development of members' competencies. However, the implementation of an output-based approach to CPD requires extensive research and consultation to provide members with guidance, tools and support to -

- identify required competencies;
- determine learning and development needs;
- identify relevant CPD activities; and
- assess the learning outcomes achieved.

Therefore SAICA will initially implement CPD with an input-based measuring approach in 2006. During this year, SAICA will also start with pilot studies on output-based implementation and the development of the necessary guidance and tools to assist members with this approach.

The current CPD policy is therefore based on the input-based approach and will be applicable for an interim period. SAICA's aim is to adapt the policy in future to provide for the adoption of an output-based approach which will be applicable to reporting cycles commencing on or after 1 January 2012.