

ABOUT SAICA'S ASSOCIATE GENERAL ACCOUNTANT [AGA(SA)] DESIGNATION

1. What is an AGA(SA)?

An AGA(SA) is a professional designation for technically minded mid-tier accountants and finance professionals. AGAs(SA) demonstrate the appropriate rigour and analysis required of them in their jobs to exercise good judgment, ethical discipline, and uphold high professional standards.

The AGA(SA) designation is designed to give you an edge by equipping you with:

- Multidisciplinary accounting and business expertise to empower you to become an expert in your field;
- The ability to bridge operational and strategic management functions with ease;
- The skills to measure and enhance organisational value beyond financial statements, and
- Professional discipline, ethics and lifelong learning.

2. Why should you become an AGA(SA)?

Empower yourself with a credible professional designation behind your name and show employers that you are a highly skilled professional under a globally recognised and premier accounting Institute, SAICA.

Get yourself the distinguishing mark of accounting and financial excellence, AGA(SA) and make yourself more competitive in the job market.

SAICA provides a wide range of services to its members and associates which assists them in playing a key role in the development of the changing South African global economy. These services include:

- **Standards:** Technical advice on tax, accounting, auditing, financial services and legal advisory services, facilitation, and drafting of legislation and standards.
- **Member Engagement:** Events, networking opportunities, seminars and workshops, which can help you enhance your competencies while facilitating Continuing Professional Development (CPD) compliance.
- **Added Value:** Products and services, including a variety of publications such as the *SAICA Handbook*, *Accountancy SA* and *Integritax*.
- **Government lobbying**
- **Professional Development:** Developing and maintaining standards through Education, Training and CPD.
- **Transformation and Growth:** Through growth in the pipeline, transformation of the profession and investment in Corporate Social Investment activities.

3. What is the value of an AGA(SA) to employers?

Employers will enjoy the benefits of working with someone who is highly competent, growth-orientated, value-driven and committed to advancing the organisation to the next level. AGAs(SA) are guided by a code of professional ethics and drive accounting and financial excellence within organisations by combining operational activities, and a big-picture perspective of senior management.

4. Which duties can an AGA(SA) perform?

AGAs(SA) can understand and perform the following statutory and management functions:

STATUTORY FUNCTION:

- Compile financial statements for companies
- Act as a commissioner of oaths
- Register as a tax practitioner
- Perform independent review of companies with a public interest score of below 100

MANAGEMENT FUNCTION:

- Bridge operational and strategic management functions
- Effective analysis of financial data
- Communicate financial concepts within the work environment with ease
- Drive efficiencies and improve performance within teams

5. How do the CA(SA) and AGA(SA) designations differ?

AGAs(SA) enhance, drive and measure organisational value and bridge operations and strategic management functions.

CAs(SA) create and protect value in business and the broader economy and strategically shape and lead at the highest level.

6. What are the admission requirements for applicants of the AGA(SA) designation?

Applicants have to be graduates and hold a degree or equivalent qualification which has been accredited by SAICA.

This admission requirement relates to content and quality of the academic programme. It also relates directly to the standard of technical and professional competence expected of an AGA(SA) and is informed by the SAICA Competency Framework.

This admission requirement recognises the rigour and quality of training and the programme addresses the appropriate pervasive, compulsory, elective and residual competencies as prescribed for the SAICA training programme. It relates, therefore, to both technical and professional competence. In stipulating this admission requirement, SAICA also recognised the importance given to 'completed training' by the market.



7. How does someone become an AGA(SA)?

Route	Qualification	SAICA Training	Relevant Work Experience	Assessment
1	Accredited CA(SA) undergraduate/ bridging/ postgraduate degree	3 years	None	None
2		Incomplete/none	4 years	Yes
3	Accredited AGA degree¹	3 years	None	None
4		Incomplete/none	4 years	Yes
5	Members of Professional Accountancy Bodies that are recognised by SAQA and who have completed a degree ²	Incomplete/none	6 years	Yes
6	Holders of foreign academic qualifications ³	Incomplete/none	6 years	Yes

8. About UJ's AGA(SA) accreditation

SAICA is pleased to announce that the University of Johannesburg's BCom Accounting and BCom Accounting (Extended Programme) degrees have been accredited⁴ as AGA accredited degrees. The effective date of accreditation applies to all students who enrolled for the programme from January 2015 or later.

Following this accreditation, any UJ students who are studying towards UJ's BCom Accounting and BCom Accounting (Extended programme) degrees, and alumni who graduated from these degrees as part of the 2015 intake or later intake, are eligible to become an AGA(SA) if they complete the qualification route outlined in point 3 and 4 in the table above.

9. What are the benefits from this accreditation for UJ students and alumni who want to become AGAs(SA)?

- UJ Alumni from 2015, who hold BCom Accounting and BCom Accounting (Extended Programme) degrees, and who are currently registered for four-year SAICA training contract, will only be required to serve three years of their SAICA training contracts. SAICA training contracts for these trainees have been reduced by one year.
- Current UJ BCom Accounting and BCom Accounting (Extended Programme) graduates will no longer be required to complete a SAICA accredited bridging programme (such as BCTA) in order to be able to register as an AGA(SA). However, should these graduates wish to articulate from AGA(SA) to CA(SA), then a SAICA accredited bridging programme, such as BCTA, will be required.

¹ In the case of UJ alumni and current students, this relates to the BCom Accounting and BCom Accounting Extended Programmes, and graduates from the 2015 intake of students for the two qualifications.

² This refers to Bachelor's degree which is registered on Level 7 of the NQF, takes a minimum of 3 years to complete and comprises at least 360 credits

³ The individual must be in possession of a (foreign, i.e. not South African) BCom Accounting Degree -
a) which is assessed by SAQA as equivalent to a South African BCom Accounting Degree (NQF7),
b) which is recognised (or accredited) by the PAO body in the candidate's home country, as part of the PAO's qualification route, however, the applicant does not need to be a member of a particular PAO,
c) the PAO in question must be a member of IFAC.

⁴ For programmes to be accredited by SAICA, higher education providers undergo a rigorous and extensive process to ensure that their programme has the necessary resources in place to deliver a high quality programme leading to a AGA(SA) qualification. These quality assurance processes are undertaken in addition to the formal regulatory accreditation requirements of the DHET, CHE and SAQA which need to be in place before getting the SAICA stamp of approval. Once a university has undergone the formal accreditation process, SAICA is confident that the accredited degree is backed by the necessary resources to meet the standards set by SAICA.

- As per the 2021 SAICA training regulations, the academic progress rule will no longer require UJ's BCom Accounting and BCom Accounting (Extended Programme) graduates to complete an accredited bridging programme, unless this has been specifically required by their training offices and stipulated as such in their employment contracts.
- UJ Alumni from 2015, who hold BCom Accounting and BCom Accounting (Extended Programme) degrees and have four-years of work related experience, can register as an AGA(SA).

10. What does the assessment entail?

The assessment takes the form of a Training Equivalence Assessment (TEA). The purpose of the TEA assessment is to enable candidates to demonstrate that, as a result of learning through work experience, they have mastered the competencies and pervasive qualities and skills that are substantially equivalent to those prescribed for the SAICA Training Programme.

Applicants will only be eligible for submission of the TEA, after the completion of the academic component of the qualification process (completed degree) and if they have completed the required duration of relevant work experience.

11. When do the assessments take place?

TEA Submissions will be accepted by SAICA for two weeks in March and two weeks in August. The results will be made available in July and December (specific dates to be published in due course).

12. What needs to be submitted as part of the assessment?

Applicants will be required to submit the following:

TEMPLATE A: Employment History;

TEMPLATE B: Professional Competence Statement (PCS),

TEMPLATE C: An affidavit certifying that the entire submission is your own work,

TEMPLATE D: A sponsor declaration, and

TEMPLATE E: Declarations from corroborators which cover the last five years of your employment history

Note that the fee for the submission of the TEA is R4 500.

13. Can AGAs(SA) become CAs(SA)?

Articulation routes are available for Associate General Accountants to become Chartered Accountants. Refer to www.saica.co.za for more information in this regard.

For enquiries regarding AGA(SA), please get in touch with Adri Kleinhans at adrik@saica.co.za or [visit SAICA's website](#).

