

Pathways to Membership Agreement that SAICA has with CIMA

The conversion route is only available to individuals who:

- hold the ACMA, CGMA or FCMA, CGMA designations, **AND**
- are graduates. (Graduates refer to holders of a 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 or holders of foreign academic qualifications which are assessed by SAQA as equivalent to a South African 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), **AND**
- gained registration with CIMA by completing the education, examination and practical experience requirements as prescribed by CIMA.

NOTE: This conversion option does not apply to individuals who have gained membership of CIMA through any other means or who are not graduates.

CIMA candidates who meet the requirements outlined above must successfully complete the following:

- SAICA endorsed Professional Programme **AND**
- The Assessment of Professional Competence ([APC](#)) examination

The successful completion of the professional programme remains valid for a period of three consecutive calendar years from the date on which the professional programme was successfully completed. This means that the APC must be passed within three consecutive calendar years of having successfully completed the professional programme.

If this period has lapsed without the candidate having successfully completed the APC, the candidate is obliged to complete a relevant professional programme again before being eligible for entry into the APC again.

Implementation: CIMA members wishing to follow the conversion process to CA(SA)

Step 1:

Applicants must provide SAICA with:

1. A Letter of Good Standing (*Certified copy not older than 3 months*) from CIMA indicating that they gained registration with CIMA by completing the education, examination and practical experience requirements as prescribed by CIMA; **AND**
2. Proof that they are graduates (*Certified copies not older than 3 months*) i.e.
 - i. holders of at least a 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 **OR**
 - ii. holders of foreign academic qualifications which are assessed by SAQA as equivalent to a South African 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; **AND**
 - iii. Their ID number.

These documents and related queries must be submitted via the SAICA Member Portal

<https://my.saica.co.za/>

PS. If you do not have a SAICA Member Portal Profile, you can create a member portal profile and register as an “individual” if you are not a member.

SAICA will provide you with a letter stating whether or not you qualify for the SAICA endorsed Professional Programme.

Step 2:

If you are granted access to the Professional Programme by SAICA, you must provide a copy of SAICA’s letter to the Professional Programme Provider when you enrol for the programme.

Important note from the UCT PPD Team

We understand you may not receive your letter from SAICA before our programme commences.

- If you are certain that you meet the conversion route criteria, you can start the programme even without the letter. Please remember to send it to us as soon as you receive it.
- If you are still completing your Practical Experience Requirement (PER) and awaiting your CIMA Letter of Good Standing (*expected in April or May*), you can begin the programme, as this letter should be the only outstanding requirement for conversion AND you must be 100% sure that CIMA will issue it, so you can complete step 1. Please remember to send us your letter from SAICA as soon as you receive it.

Payment for our programme is due at the end of March 2025.

- If SAICA’s feedback prevents you from continuing the programme (they are not able to issue you with their letter, as you do not meet the conversion criteria), you will be able to cancel your registration.
- You will however be responsible for any costs incurred up to that point (e.g., marker fees, venue bookings, etc.).
- We will calculate these costs and refund any remaining balance to you.

Step 3:

You must provide SAICA with proof that you have successfully completed the Professional Programme. This proof must be submitted via the SAICA Member Portal <https://my.saica.co.za/>

Step 4:

Once you have successfully completed the APC Assessment, you will be eligible to register with SAICA as a CA(SA).

You are responsible for staying informed about any changes to this agreement by regularly checking the [SAICA website](#).

UCT APC Professional Programme: Catering to CIMA members/candidates

Our 2025 APC Professional Programme is designed to be comprehensive and cater to the diverse needs of candidates with varying academic and training backgrounds. This is however done with the traditional CA-route in mind.

We are aware that the learning journey is unique to each individual. While our programme provides a strong foundation, CIMA candidates will benefit from additional self-study or focused preparation in certain areas.

To assist you in your preparation and to brush up on your technical knowledge, we will make the January 2025 IAC course notes (*these were used by the candidates who wrote their SAICA IAC in January 2025*) available at the start of our programme. The onus is on you to make time to go through these notes and make use of any additional resources to ensure you cover any gaps in your knowledge.

The most important books that you should have are the SAICA handbooks. If you already have copies from the last year or two, we do not normally recommend purchasing the most up-to-date handbooks, as the triggers in case studies will direct you to the appropriate content in advance. You can always print additional material and take into the exam any updated standards/legislation/etc. as part of your file. That is probably more efficient than transferring highlighting, flags etc. to new handbooks.

SAICA Handbooks

SAICA's exam rules dictate precisely which study materials candidates can bring into the assessment venue and we will follow the same guidelines for all our exams.

9. ACCESS TO INFORMATION ON THE ASSESSMENT DAY
 - 9.1 No access to the internet or any electronic databases shall be permitted on the Assessment Day (including but not limited to access by means of computers, cell phones, smart phones, smart watches, tablets, or any other devices).
 - 9.2 Candidates shall only be allowed to bring the following texts and documents into the assessment room:
 - 9.2.1 One copy of the International Financial Reporting Standards that form part of the SAICA student handbooks and includes any supplements that may be issued from time to time. (Volume 1)
 - 9.2.2 One copy of each of the following from the SAICA student handbooks (Volume 2):
 - International Audit and Assurance Standards
 - Legislation
 - Governance (King Code)
 - SAICA and IRBA pronouncements
 - 9.2.3 One copy of the tax legislation, which forms part of the SAICA student handbooks.
 - 9.3 Only ONE version of each of the above volumes may be brought into the assessment room, although it may be either a version published in the current year or in a version from one of the previous years.
 - 9.4 One standard size A4 lever arch file which may include any reference material and notes obtained and prepared by the candidate as part of their preparation for the Assessment Day. There is no restriction on the nature of the reference material and notes. This material must be affixed into the file by means of punched holes and material from this file may not be removed from the assessment room at any time during the Assessment Day. This must include a hard copy of the pre-release information.

The above extract can be found in SAICA's exam regulations document (section 9)

Textbooks

The texts used in the UCT PGDA for 2025 are as follows (combination of handbooks and textbooks):

Taxation III	Advanced Questions on SA Tax	S Parsons (Editor)
Taxation III	Notes on South African Income Tax	Phillip Haupt, Elke Haupt
Taxation III	SAICA Legislation Handbook	Integritas SAICA
Managerial Acc & Finance II	Financial Management	Correia, Flynn, Uliana and Wor
Managerial Acc & Finance II	Management and Cost Accounting in South Africa	Colin Drury
Financial Reporting IV	IFRS Accounting Standards 2024 - Annotated	SAICA/IFRS Foundation
Gov, Audit & Assurance III	Auditing Fundamentals in a South African Context	von Wielligh & Prinsloo
Gov, Audit & Assurance III	Member's Handbook	SAICA

Please note:

The above details are being made available here, in response to requests from CIMA Member Trainees who may not have obtained these books, due to not completing PGDA/CTA and ITC/IAC.

We do not typically encourage buying textbooks (although this is perhaps on the assumption that you have existing textbooks that you are familiar with from your studies).