

## **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 sent to [reciprocity@saica.co.za](mailto:reciprocity@saica.co.za)

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 SAICA Professional Programme. This proof must be sent to [APC@saica.co.za](mailto:APC@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.

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*).

The prescribed textbooks for UCT's PGDA are as follows:

- *Corporate Governance: Auditing Fundamentals in a South African Context (von Wielligh & Prinsloo)*
- *Taxation: Notes on SA Income Tax (Haupt)*
- *MAF: Financial Management (Correia et al), Management and Cost Accounting (Drury)*
- *Financial Reporting: (no prescribed textbook)*