

## SECTION/C

### PROFESSIONAL BODIES AND INSTITUTES (NON-STATUTORY)

1. Institute of Certified Bookkeepers (ICB)
2. Institute of Commercial and Financial Accountants of Southern Africa (CFA)
3. Institute of Internal Auditors (IIA)
4. Institute of Public Finance and Auditing (IPFA)
5. Professional Accreditation Body for Health and Skincare (PAB) **(With ETQA status)**
6. South African Institute for Chartered Accountants (SAICA) **(With ETQA status)**
7. South African Institute of Materials Handling (SAIMH) **(With ETQA status)**
8. South African Board for Personnel Practices (SABPP) **(With ETQA status)**

## **THE INSTITUTE OF CERTIFIED BOOKKEEPERS LTD. (ICB)**

### **Mission statement**

The Institute's qualification demonstrates competence, at a level to do a particular job and provides the skills required which demonstrates to the employer, that the holder of the qualification has the competence to enable the employer to be more effective and efficient which will improve their profitability.

The Institute's qualifications focuses on the logic, systematic and accurate recording of financial transactions; analysis and the interpretation of financial statements and management information, both manually and/or electronic, enabling individuals and enterprises to make meaningful and informed decisions and ensuring life-long learning and the development of relevant skills, knowledge, values and attitudes.

### **Objectives**

- ❑ To improve the standard of Bookkeeping knowledge, inculcate the principles of sound business methods, elevate the status, advancement and protection of the interests of practical bookkeepers and establish the confidence of the commercial and general public in qualified and competent bookkeepers
- ❑ To conduct qualifying examinations for the admission as Certificate, Associate and Fellow members of the Institute, and to grant certificates or diplomas in respect of those persons who achieve the standards set by the Institute
- ❑ To grant exemption in certain subjects to persons who hold equal or higher qualifications as recognised by the Institute
- ❑ To improve and protect the interests of qualified Bookkeepers by whatever means possible.

### **Vision**

The Institute's vision to ensure quality provision and qualifications in the fields of Accounting Clerk, Bookkeeper and Accounting Technicians and to ensure that all personnel in these positions belong to a professional body that can offer Continued Professional Education (CPE) and has a disciplinary procedure in place to ensure that the profession is not brought into disrepute.

### **Mandate**

The Institute has applied to FASSET to become an agent ETQA for the qualifications registered on the NQF covered by the Institute.

### **Functions**

The Institute registers learners for nationally set assessments for the qualifications designed and registered by the Institute, and upon successful completion offers members at various levels to these learners.

### **Programmes**

- ❑ Certificate for Registered Accounting Clerk – NQF 3
- ❑ Certificate for Registered Bookkeeper – NQF 4
- ❑ Diploma for Registered Accounting Technician – NQF 5
- ❑ The following new qualification has been submitted to SAQA: National Diploma for Financial Accounting Technicians – NQF 5.

## **INSTITUTE OF COMMERCIAL AND FINANCIAL ACCOUNTANTS OF SOUTHERN AFRICA (IFA)**

### **Mission statement**

We are committed to providing professionally qualified accountants who serve the needs of the business community and the public at large.

#### The CFA will:

- Set and maintain high ethical standards
- Provide effective service for our members and prospective members
- Cooperate with and advise educational bodies and consult with business on the training of prospective members
- Foster public knowledge and positive opinion
- Remain relevant in a changing environment
- Be inline with NQF National Objectives.

### **Functions**

The CFA provides a professional home for Commercial and Financial Accountants. The CFA (SA) sets professional norms that bind members to a standard of excellence - this implies a commitment and responsibility to the community it serves.

#### The CFA:

- Lobbies on issues regarding governmental legislation on behalf of its members
- Provides its members with a comprehensive Continuing Professional Development Programme
- Provides its members with comprehensive mandatory Professional Indemnity Insurance
- Markets the Institute on behalf of Practicing Members
- Provides technical support and updates as and when required
- Train & develop qualified Accountants for the profession.

### **Programmes**

CFA has registered two Learnerships via FASSET, with SAQA and DoL on the NQF at level 7 namely:

- Commercial and Financial Accountant: Commerce and Industry (Learnership code 011/Q000007/00/000/7)
- Commercial and Financial Accountant: Public Practice (Learnership code 01/Q000008/00/480/6).

## **THE INSTITUTE OF INTERNAL AUDITORS - SOUTH AFRICA (IIA)**

The IIA-SA was formally established in 1964 as a Section 21 Company not for gain. It is an affiliate body of the international IIA Incorporated. In South Africa a voluntary Board elected annually by the members controls it. There is a regional network of members operating on a voluntary basis throughout SA, in a total of 9 regions. Each region elects a Regional Governor and committee, who are accountable to the Board.

Services offered to the membership include a bi-monthly news journal, continuing professional development courses, regional and national conferences, a reference library and bookshop, administration of the internationally recognised Certified Internal Auditor examinations, quality assurance reviews of internal audit units, pronouncements of standards for the internal audit profession benchmarked against international norms, and more recently developing structured training programmes to supplement the recognition of prior learning.

### **Mission statement**

To be the primary professional association dedicated to the promotion and development of the practice of internal auditing in South Africa. (To be reviewed during a strategy session in July 2003).

### **Legislation**

As indicated previously the IIA-SA is not established in terms of any legislation. Its members are obliged to comply with the international Standards for the Professional Practice of Internal Auditing and a Code of Ethics, and are subject to quality assurance reviews on a regular basis. The IIA-SA must operate in terms of its constitution aligned to that of the international body.

### **Mandate**

To promote the interests of all its members in the internal auditing profession.

### **Functions**

- Represent the internal auditing profession in local and international forums
- Support members in providing quality services
- Support members in adhering to international standards –provide courses, conferences, events and training to ensure continuing professional growth for all members
- Communicate and disseminate up to date information to all stakeholders
- Ensure that all activities are aligned with international best practice
- Provide support networks for members.

### **Programmes**

SAQA has granted interim registration to four programmes that were submitted for consideration by the IIA-SA.

- Internal Audit Technician (NQF level 6, Reg # 20358)
- General Internal Auditor (NQF level 7, Reg # 20359)

- Certified Internal Auditor (NQF level 7, Reg # 20360)
- Certified Internal Auditor Specialist (NQF level 7, Reg # 20361)

The **IAT** programme has been developed into a Learnership consisting of a structured training element of 18 months duration and 8 modules of knowledge input presented during this period at regular intervals. Recommendations are made regarding entrance requirements, but essentially this is open-ended.

The **GIA** programme is currently composed of an academic component of a Bachelor degree or National diploma coupled with 3 years of internal auditing or relevant experience. A Learnership is in the process of being developed, focussing primarily on the structured training programme and the possible need for supplementary knowledge modules.

The **CIA** programme is based on the successful completion of the international exam, which is written in four parts in May and November, and being in possession of the requisite practical experience (RPL). Entrance requirements are currently GIA status or an Honours degree with two years practical experience. These requirements are presently under review.

Since initial composition, there has been no demand for the **CIAS** programme and the IIA-SA is investigating the need for its existence and sustainability.

**INSTITUTE FOR PUBLIC FINANCE AND AUDITING**

An autonomous, corporate body established as a new professional body in 1996, with facilitation (bridging personnel and financing) by National Treasury and the Office of the Auditor-General.

**Mission**

IPFA exists to professionalise staff in all the financial disciplines in the Public Sector.

**Vision**

To be the recognised Institute in the Southern African region for all disciplines in public finance and auditing.

**Responsibilities**

IPFA is responsible for facilitating the relevant education and training of its members to inter-alia enable compliance with the Public Finance Management Act. Thereby it will ensure the mobility of accountants between the public and private sectors.

**Functions**

The Institute for Public Finance and Auditing offers and provides the following:

- ❑ A Professional Home
- ❑ Enhanced Professional Status through Recognised Professional Qualifications
- ❑ Recognised Continuing Professional Learning (CPL)
- ❑ Recognition of your Qualifications, Experience and Prior Learning
- ❑ Accredits providers of education and training
- ❑ Specify and Promote Standards of Education, Training and Performance as a basis for Achieving Performance Excellence
- ❑ Alignment with the New Structure of the Accountancy Profession
- ❑ Improved Career Path Prospects
- ❑ Keeps members up to date with new developments both nationally and internationally
- ❑ Promotes members’ interests
- ❑ Provides service to members, e.g. a regular newsletter and quarterly journal
- ❑ Facilitates seminars and workshops at reasonable cost to members
- ❑ Produces relevant publications
- ❑ Researches new developments and provides input to and lobbies government and the legislature on relevant accounting, financial management and auditing issues
- ❑ Mobility between the Private and Public Sectors.

**Qualifications / membership structure**

IPFA’s tiered membership structure (different levels of membership) is as follows:

Provisional NQF Level	Possible pitch (types of qualifications)	IPFA Tier	IPFA designations
NQF Level 8	Doctorate Further research degrees	1	Registered Public Sector Financial Officer and other Specialist designations
NQF Level 7	Professional Qualifications Higher Degrees (Honours) or equivalent	2	Registered Public Sector General Accountant
NQF Level 6	First degrees (B Com) or equivalent Higher Diploma Graduate	3	Registered Public Sector Accounting Technician
NQF Level 7	2 years Diploma or equivalent Occupational certificates	4	Registered Public Sector Accounts Administrator

**PROFESSIONAL ACCREDITATION BODY FOR HEALTH & SKINCARE (PAB)**

A non-statutory body mandated to accredit learning programmes and institutions falling within the Health and Skincare profession.

**Mission**

The Professional Accreditation Body's mission is to promote public confidence that quality of provision and standards of awards in health and skincare therapy higher education are being safeguarded and enhanced.

**Legislation**

Registered with SAQA and adheres to the SAQA Act in terms of providers. It was accredited in August 2000, but only became operational in April 2002.

**Functions**

- Accreditation and Auditing of constituent providers
- Accreditation of learning programmes in the Health & Skincare profession
- Quality Assurance.

**Programmes**

- Diploma in Beauty Therapy
- Diploma in Health and Skin Care Therapy
- Diploma in Holistic and Natural Therapies
- Higher Certificate in Beauty Therapy
- Certificate in Skin Care and Body Health Therapy
- Certificate in Beauty and Body Therapy
- Diploma in Beauty and Body Therapy
- Advanced Diploma in Health and Skin Care
- Certificate in Cosmetology/Beauty/Therapy/Soma Therapy
- Diploma in Cosmetology/Beauty/Therapy/Soma Therapy
- Higher Diploma in Cosmetology/Beauty/Therapy/Soma Therapy
- Diploma in Somatology.

## **SOUTH AFRICAN BOARD FOR PERSONNEL PRACTICE**

A voluntary professional body established in 1982 under the auspices of the Institute of People Management (IPM).

### **Overall mission**

To establish, direct and sustain a high level of professionalism and ethical conduct in people management.

### **Overall quality assurance mission**

- ❑ Accreditation of providers and registration of assessors against specified criteria
- ❑ Quality audits of providers and moderating of assessment
- ❑ Review of qualifications and unit standards for human resource management practice.

### **Legislation**

Approved by the SAQA as the Education & Training Quality Assurance body (ETQA) for some crucial human resources qualifications in South Africa.

### **Mandate**

To monitor and audit achievements in terms of the unit standards to be generated and the qualifications to be designed by the Steering Committee for Human Resource Management Standards and Qualifications.

### **Functions**

- ❑ Register Personnel Practitioners and Associate Personnel Practitioners as generalists
- ❑ Register Candidate Personnel Practitioners and Candidate Associate Personnel Practitioners
- ❑ De-register and/or upon payment of the prescribed fee, restore it thereto
- ❑ Appoint mentors, conduct assessment and examinations, and award certificates
- ❑ Recognise, education and/or training which qualifies a person for registration
- ❑ Recognise any qualification held by an applicant either obtained in South Africa or else where, as being equal, either wholly or in part, to any prescribed qualifications
- ❑ Establish a code of professional conduct for persons.

### **Qualifications**

List of accredited institutions with the SABPP

- ❑ Border Technikon
- ❑ Cape Technikon
- ❑ Eastern Cape Technikon
- ❑ Mangosuthu Technikon
- ❑ ML Sultan Technikon
- ❑ Peninsula Technikon
- ❑ Technikon Free State
- ❑ Technikon Northern Transvaal
- ❑ Technikon Port Elizabeth
- ❑ Technikon Pretoria
- ❑ Technikon South Africa
- ❑ Technikon Witwatersrand
- ❑ Technikon North West

- ❑ Technikon Natal
- ❑ The Institute for People Management
- ❑ The Military Academy
- ❑ The Rand Afrikaans University
- ❑ The University of Cape Town
- ❑ The University of Durban-Westville
- ❑ The University of Fort Hare
- ❑ The University of the Free State
- ❑ The University of Port Elizabeth
- ❑ The University of Potchefstroom
- ❑ The University of Pretoria
- ❑ The University of Stellenbosch
- ❑ The University of South Africa
- ❑ The University of Southern Queensland Australia
- ❑ The University of the Witwatersrand
- ❑ The University of Zululand
- ❑ UNISA Centre for Business Management
- ❑ Vaal Triangle Technikon
- ❑ Vaal Triangle Campus of the University of Potchefstroom

### **Programmes accredited by the SA Board for Personnel Practice**

#### **Universities:**

##### *The Military Academy*

- ❑ B Mil Human Sciences
- ❑ B Mil Hons Human Sciences
- ❑ B Mil Management Sciences
- ❑ B Mil Hons Management Sciences

##### *Rand Afrikaans University*

- ❑ BA Human Resource Management
- ❑ B Com Industrial Psychology
- ❑ BA Hons Industrial Psychology
- ❑ B Com Hons Industrial Psychology
- ❑ Masters Diploma In Human Resource Management
- ❑ BA Hons in Employment Relations
- ❑ B Com Hons in Employment Relations

##### *University of Cape Town*

- ❑ B Bus Sc Industrial Psychology
- ❑ Bus Sc Hons Industrial Psychology
- ❑ Post Graduate Diploma Human Resource Management
- ❑ BA Hons Human Resource Management

##### *University of Durban-Westville*

- ❑ B Com Industrial Psychology
- ❑ B Com Hons Industrial Psychology

##### *University of Fort Hare*

- ❑ B Com Industrial Psychology
- ❑ B Com Hons Industrial Psychology
- ❑ BA Industrial Psychology
- ❑ BA Hons Industrial
- ❑ BA Personnel Management
- ❑ BA Hons Personnel Management

*University of the Free State*

- ❑ B Com Human Resource Management
- ❑ B Com Hons Human Resource Management
- ❑ BA Communication with Industrial Psychology
- ❑ BA Hons Communication with Industrial Psychology
- ❑ B Soc Sc with Industrial Psychology
- ❑ B Soc Sc Hons with Industrial Psychology

*University of Port Elizabeth*

- ❑ B Com Industrial and Organisational Psychology
- ❑ B Com Hons Industrial and Organisational Psychology
- ❑ BA Industrial and Organisational Psychology
- ❑ BA Hons Industrial and Organisational Psychology
- ❑ BA Human Resources Management
- ❑ BA Hons Human Resources Management

*University of Potchefstroom*

- ❑ BA; B Comm; B Sc Human Resource Management  
(the specific name of the curriculum may vary)
- ❑ BA; B Comm; B Sc-Honns in Industrial and Personnel Psychology

*University of Pretoria*

- ❑ B Com with specialisation in HR Management
- ❑ B Com Hons with HR M
- ❑ M Com in Labour Relations
- ❑ M Admin in Labour Relations
- ❑ M Phil in Labour Relations

*University of Stellenbosch*

- ❑ BCom Industrial Psychology
- ❑ BCom Hons Industrial Psychology
- ❑ BA Industrial Psychology
- ❑ BA Hons Industrial Psychology
- ❑ B Econ Industrial Psychology
- ❑ B Econ Industrial Psychology

*University of South Africa*

- ❑ BCom (Industrial and Organisational Psychology)
- ❑ Bcom Hons (Industrial Psychology)
- ❑ B Admin with Industrial Psychology
- ❑ BA with Industrial Psychology

*University of Southern Queensland*

- ❑ B Bus Human Resource Management
- ❑ B Bus Hons Human Resource Management
- ❑ MBA Human Resource Management
- ❑ Post Graduate Diploma in Human Resource Management

*Vaal Triangle Campus of University of Potchefstroom*

- ❑ BA; B Com; B Sc Human Resource Management  
(the specific name of the curriculum may vary)
- ❑ BA; B Com; B Sc-Hons in Industrial and Personnel Psychology

*University of Witwatersrand*

- ❑ BA Industrial Psychology
- ❑ BA Hons Industrial Psychology

*University of Zululand*

- BA Industrial Psychology
- B Com Industrial Psychology
- B Admin Industrial Psychology
- BA Hons Industrial Psychology
- B Com Industrial Psychology
- B Admin Industrial Psychology

*UNISA Centre for Business Management*

- Programme in Human Resource Management
- Advanced Programme in Human Resource Management

*Institute for People Management (IPM)*

- Diploma in Human Resource Management

**Technikons***Border Technikon*

- N Dip Human Resources Management

*Cape Technikon*

- Dip Human Resource Management
- B Tech Human Resource Management

*Eastern Cape Technikon*

- N Dip Human Resources Management

*Mangosuthu Technikon*

- N Dip Human Resources Management

*ML Sultan Technikon*

- N Dip Human Resources Management
- B Tech Human Resources Management

*Peninsula Technikon*

- N Dip Human Resource Management

*Technikon Free State*

- N Dip Human Resources Management
- B Tech Human Resources Management

*Technikon Northern Transvaal*

- N Dip Human Resources Management
- N Dip Management of Training

*Technikon Port Elizabeth*

- N Dip Human Resources Management
- B Tech Human Resources Management
- B Tech Business Administration

*Technikon Pretoria*

- N Dip Human Resources Management
- B Tech Human Resources Management

*Technikon South Africa*

- ❑ N Dip Human Resources Management
- ❑ B Tech Human Resources Management
- ❑ B Tech Industrial Relations

*Technikon Witwatersrand*

- ❑ N Dip Human Resources Management
- ❑ B Tech Human Resources Management

*Technikon North West*

- ❑ N Dip Human Resources Management

*Technikon Natal*

- ❑ N Dip Human Resources Management
- ❑ B Tech Human Resources Management

*The Vaal Triangle Technikon*

- ❑ D Dip Human Resources Management
- ❑ B Tech Human Resources Management

## **THE SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS (SAICA)**

SAICA was formed in March 1980. It is a non-profit, voluntary body that provides a wide range of services to its members and associates. It is controlled by a board, elected by members through regional committees, and by bodies representing the Institute's other key constituencies such as commerce and industry, large practices, small practices and the Association for the Advancement of Black Accountants in Southern Africa (ABASA).

### **Mission**

The mission of the South African Institute of Chartered Accountants is to promote, protect and maintain the interests of members and associates and enhance the integrity, relevance and standing of the institute and its members and associates, for the benefit of the members and the community.

### **Vision**

To be an institute that is acclaimed by its members and the community, and is highly respected internationally.

This vision is encapsulated in a number of desired outcomes:

- Standards that are internationally recognised, legally enforceable and relevant to the market
- Education and training standards that are internationally recognised and relevant to the market
- Compliance with standards
- Membership profile and structures representing population demographics
- Membership growth
- Effective communications
- Competitive services
- Enhanced recognition of brands and of SAICA
- Highly efficient secretariat
- Strong leadership
- Effective governance.

### **Legislation**

Established in terms of the *SAQA Act, (Act No. 58 of 1995)* as an ETQA.

### **Mandate**

To ensure that all members, associates and trainees comply with high professional set standards in educational, training, professional and technical areas.

### **Strategy**

The strategies of SAICA can be summarised as follows:

Standards that are internationally recognised, legally enforceable and relevant to the market:

- Develop effective standard setting processes
- Enforceable standards

- ❑ International standards for public entities
- ❑ Appropriate standards for other entities
- ❑ Develop advanced accountancy skills base in South Africa
- ❑ Develop a new accounting framework.

Education and training standards that are internationally recognised and relevant to the Market

- ❑ Accreditation of programmes
- ❑ Global core to CA programmes
- ❑ Improved relevance and quality of programmes
- ❑ Increase number of quality academics
- ❑ Improve quality of CPE.

### **Functions**

Supporting members, associates and trainees in the deliverance or professional service to all stakeholders:

- ❑ Provide technical support to all stakeholders
- ❑ Provide Continuing Professional Development to all stakeholders
- ❑ Disseminate and communicate the latest information
- ❑ Accreditation of institutions offering accountancy programmes.

### **Programmes in respect of which SAICA is accredited as an ETQA**

- ❑ Chartered Accountant (SA)
- ❑ Associate General Accountant (SA)
- ❑ Associate Accounting Technician (SA).

**SOUTH AFRICAN INSTITUTE OF MATERIALS HANDLING**

An autonomous registered applicant to SAQA as an Occupational ETQA, the role of the Accreditation Division is being extended into all areas of tertiary education and training for all aspects of Materials Handling.

**Legislation**

- ❑ The South African Institute of Materials Handling was first established in Johannesburg in 1966
- ❑ From 1992 to 1997, sections were established in the Western & Eastern Cape, Natal, East Rand and Northern Transvaal.

**Mandate**

Appointed as an Accrediting Authority for the Dept of Labour covering lifting machines operations.

**Objectives**

- ❑ To promote the science of materials handling and to further the knowledge of that science among the public generally
- ❑ To encourage and advance the study of techniques of materials handling in all aspects
- ❑ To stimulate and promote research into the development and improvement of these techniques
- ❑ To increase the effectiveness of all manual workers by the study of methods and the provision of the most effective mechanical aids
- ❑ To extend, increase and disseminate knowledge of and facilitate the exchange of information and ideas in regard to materials handling.

**Role of the institute**

- ❑ Be an Organisation of influence in its Sphere of Operations
- ❑ Be recognised as valuable to our Members and Industry
- ❑ Operate with Sound Financial Management
- ❑ Promote Quality Education in Materials Handling subjects
- ❑ Provide Forums for sharing professional insights
- ❑ Be part of the Reconstruction and Development Programme
- ❑ Promote Quality Lifting Operator Training
- ❑ Accredite and audit Lifting Operator Training Providers
- ❑ Be proactive in setting and maintaining Health and Safety Standards
- ❑ Provide a source of Technical Materials Handling Information
- ❑ Provide access to information Journals
- ❑ Foster Technical Enhancement on an International basis
- ❑ Provide Career opportunity facilities for members
- ❑ Promote effective Supply Chain management and Logistics practices
- ❑ Be seen as a professional Body at all times.

**Programmes**

The Institute has approved courses in the following areas:

- ❑ Lifting Operations
- ❑ Storemanship
- ❑ Materials Management
- ❑ Warehouse Practices
- ❑ Advanced Warehousing
- ❑ Bulk Materials Handling.

