

STUDY LEAVE GUIDELINE

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1. INTRODUCTION

- 1.1. SAICA's training regulations state explicitly that *"SAICA has no jurisdiction in resolving disputes emanating from the employment contracts and does not become involved in the contractual relationship created by an employment contract. SAICA therefore does not prescribe salaries or other terms and conditions of employment for trainee accountants and its guidelines on such matters, as may be issued from time to time, are not prescriptive"* (see Regulation 34).
- 1.2. Nevertheless, flowing from requests from a number of training officers, the Training Requirements Committee (TRECO) has agreed to publish this guideline on the granting of study leave. This guideline is informed by a survey of training offices of the amount of study leave they grant.
- 1.3. Please note, however, that this is a guideline ONLY. Each training office is free to agree its own study leave arrangements with its trainees, provided it meets the requirements of applicable legislation (refer in this regard to the Labour Legislation Guidelines issued by SAICA).

2. GUIDELINE ON STUDY LEAVE TO BE GRANTED TO TRAINEE ACCOUNTANTS

(The suggested study leave takes into account the new structure of the UNISA CTA, the ITC examination, which from 2013 has been available in 2 sittings per annum, as well as the new APC examination, which will be written for the first time in November 2014)

As a guide, TRECO suggests that trainees be granted study leave as set out in the table below. The number of days includes leave granted for the day on which the examination is written.

	Working days per annum
Undergraduate studies	18
CTA (Level 1) (1 st attempt)	20
CTA (Level 2) (1 st attempt)	20
ITC (1 st attempt)	10
APC (1 st attempt)	The number of working days from the date of the release of the scenario
QE2 / PPE(until 2013) (2 nd attempt)	3
Note: The suggested study leave for the ITC/APC does not include any examination preparation course or the professional programme	