

## Detailed contents

This is a guide put in place to assist with learning and it provides detailed information on what could be assessed in the online examination setting

This is the main document that business accountant should use as the basis of their studies, instruction and materials respectively.

SAIBA seeks to enhance the education and training of its members at all times. The basis for the continuous development of the members is the utilisation of both national and international frameworks. To this end, the services provided by SAIBA members will be valued and recognised by governments, regulatory authorities, businesses as well as employers

## Overall aim

This explains in a nutshell the overall objective of the learning programme and also provides the capabilities and competencies that will be acquired and be tested in the examination and thus enabling business accountants to be licensed to issue immigration certificate

The learning programme is designed to progressively broaden and deepen the knowledge and skills that business accountants need to demonstrate in order to practice in terms of the requirement of the **Immigration Regulations under the Immigration Act, 2002**.

The practising business accountant is required to exhibit both the theoretical and practical knowledge in order to perform quality engagements for their clients

## Topics

The guide's content is broken down into three broad topics and these are further

divided into discrete sections that make up the whole programme

The following broad topics will be covered in the learning programme:

- Background and development of **Immigration Regulations under the Immigration Act, 2002** and the implications for business accountants
- Business Ethics and Quality Control
- Business Accountants Engagements in terms of **International Standard on Related Services (ISRS 4400)**

## The Rationale

This is a narrative explaining how the course content is structured and how the main capabilities or sections of the contents are linked. The rationale also explains in further detail what the examination intends to assess and how.

The following section briefly explains the structure of the learning programme and how the examination is going to be conducted.

## Assessment

Assessment will be conducted online and will be based on the details of this guide which comprehensively identifies what could be assessed within any examination session. The guide is a precise reflection and breakdown of the course content. It is divided into sections based on the main capabilities and competencies identified in the learning programme. These sections are divided into subject areas which relate to the sub-capabilities included in the detailed course contents. Subject areas are broken down into sub-headings which describe the detailed outcomes that could be assessed in examinations. These outcomes indicate the competencies that business accountants are required to demonstrate, and the broad intellectual

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level at which these may need to be demonstrated

The examination will cover different aspects contained in the learning programme such as knowledge, techniques, principles, theories as well as concepts

The online examination will contain the following:

- Background and development of Immigration Regulations under the Immigration Act, 2002 and the implications for business accountants – **20%**
- Business Ethics and Quality Control – **30%**
- Business Accountants Engagements in terms of International Standard on Related Services (ISRS 4400) – **50%**

The overall pass mark for the examination is **80%**. The business accountant will be allowed **one attempt** to re-sit the examination. If unsuccessful, the test can be re-taken one more time. If the business account fails after **two attempts** at the test, a further registration will be required.

## Learning Materials

SAIBA will approve the learning materials that will be used in the learning programme and will form part of the course package that business accountants will receive once they register for the learning programme

Other learning materials that may be useful for the learning programme may be made available.

These learning materials will supplement the approved materials that form part of the course package

## Learning Objectives

On successful completion of the learning programme and assessment the business accountant will:

- Understand the purpose and background of the Immigration Regulations under the Immigration Act, 2002
- Understand the specific sections of the Immigration Regulations, role and implications for business accountants
- Recognise the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial and compliance
- Demonstrate understanding of the definition of ethics and the importance and role ethical behaviour serves in the business world today
- Understand the techniques of ethical reasoning and argumentation that are needed to analyse ethical issues in business
- Evaluate an ethical situation by applying the steps involved in ethical decision making
- Adopt and implement the quality control policies and procedures that are relevant and applicable when conducting engagements

## Topic 1: The regulatory framework

- Understand the regulatory framework and relevant sections that impact on the accounting profession
- Explain how government regulations and policies affect business accountants
- Understand immigration laws and regulations and their implications for business accountants
- Understand the amendments in the **Immigration Act (2002)** and its Regulations
- Identify the different types of visas
- Identify current critical skills as published in the government gazette

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- Identify the factors that have historically fuelled immigration
- Identify fraud and fraudulent behaviour and their prevention linked to immigration

## **Topic 2: Business Ethics and Quality Control**

### **Topic 2.1: Business Ethics**

- An overview of types of ethics, giving a context for business ethics
- Fundamental principles of ethical behaviour
- The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession
- Ethical Decision-Making
- Codes of Ethics
- Ethical conflicts and dilemmas

### **Topic 2.2: Quality Control**

- Principles and purpose of quality control of audit and other assurance engagements
- Elements of a quality control system relevant to a given company
- Select and justify quality control procedures that are applicable to a given company
- Assess whether an engagement has been planned and performed in accordance with the professional standards
- The report issued is appropriate and meet the intended purpose

## **Topic 3: Implementing ISRS 4400**

- Overview of the ISRS 4400 and its relationship with other relevant standards

- Engagement acceptance and continuance
- Agreeing on the terms of the Engagement
- Planning and performing the engagement
- Assessing the appropriateness of the subject matter
- Assessing the suitability of the criteria
- Materiality and Assurance Engagement Risk
- Obtaining sufficient appropriate evidence
- Documentation
- Preparing the Assurance Report