

South Africa Audit Qualification Experience Form (SA AQEF)

This form should be completed only by a member seeking a SA audit qualification.

If you already hold an audit qualification from another Recognised Qualifying Body and are seeking a SA AQ you should NOT complete this form but should contact authorisation@accaglobal.com for further guidance.

Please read carefully the guidance below and refer to the further resources on ACCA's [website](#), before completing this form. You must complete this form in full before submitting to ACCA for assessment.

Return the form to authorisation@accaglobal.com. Please retain a copy of this form for future reference.

Once awarded, the audit qualification remains yours indefinitely.

The SA audit qualification can be used as part of the member's application to join IRBA's Audit Development Programme (ADP). Please note that the SA audit qualification does not, on its own, entitle you to sign SA audit reports.

PERSONAL INFORMATION

Full name

Title

Membership number

Mailing address

City/Town

Province

Country

Postcode

Email

Please provide an email address where we can contact you about your application. You can update your email address and consent level at any time through your myACCA account, available on our website [here](#).

Guidance

AQEF FORMS

Applicants for a SA audit qualification must complete the AQEF.

EXPERIENCE OBTAINED AT MULTIPLE EMPLOYERS

If you have obtained experience from multiple employers then you are required to complete separate AQEFs for each period of employment.

TIMELY COMPLETION

Your AQEF should be completed and signed off on an ongoing basis and not retrospectively.

PERIOD OF EXPERIENCE

Experience towards the award of the SA audit qualification may be achieved at any time before or after admission to membership. However, an application for the SA audit qualification can only be made once full membership has been awarded.

SUMMARY EMPLOYMENT RECORD

If your principal is not an ACCA member, we will need to carry out a status check with their professional body. You should provide the name of your principal's professional body, membership number, email and date of birth as some professional bodies will not respond to status checks from ACCA without this information.

Your audit principal must have been eligible to act as such throughout the period they have verified in your AQEF.

STATEMENTS OF ACHIEVEMENT

In order to obtain a SA audit qualification you need to demonstrate the achievement of all the individual elements within the audit units of competence. These requirements are summarised in Appendix 1.

You should complete a statement of achievement when you have achieved an element. When recording the experience in the AQEF you are required to demonstrate a majority of the behaviours/examples associated with an element. Specific examples of the work performed in relation to the element must be documented. Listing activities in a bullet point format is not acceptable. Each statement should be evidenced by detailed and varied narrative. You should avoid listing general duties undertaken.

The suggested minimum word count is 600 words for the audit units of competence. It is expected that the statements of achievement in relation to the audit units will include examples from a number of audit clients.

AUDIT EXPERIENCE

You must provide details of your audit experience in the dedicated sections provided. You should split your experience between high-risk audits and related assurance work and low-risk assurance work according to the IRBA's approach to categorising assurance engagement risk and in line with the organisation's annual return to IRBA.

For a definition of high-risk audits and related assurance work and low-risk assurance work, please refer to the **Audit Qualification Experience Requirement (AQER) Appendix 6: Qualifications** to obtain the South Africa audit qualification.

It is expected that the statements of achievement in relation to the audit units will include examples from a number of audit clients.

PRINCIPAL REVIEWS

A review must be undertaken with your audit principal every six months. Commentary must be provided in all sections of the reviews. If any of these are left blank we will not be able to accept your application.

TIME SUMMARY

As a guideline, three years of full-time experience equates to 4,620 hours of working time.

At least 1,540 hours of your experience in the three years must be in audit work. At least 770 hours of the 1,540 hours must be in high-risk audits and related assurance work according to the IRBA's approach to categorising assurance engagement risk and in line with the organisation's annual return to IRBA.

Minimum training agreement term	Minimum overall hours of work experience	Minimum audit and assurance experience (hours)	Minimum high-risk audits and related assurance work (hours)
36 months	4,620	1,540	770

SIGNATURES

Signatures must be typed. Ensure that you and your principal (and/or authorised supervisor) have typed their signature in all the required places. If any of these are missing, your application will be delayed. We will contact your principal to verify they have personally reviewed and signed-off your AQEF.

EXAMPLES

Examples of each element are contained in the **guidance notes**. These are for guidance purposes only. Do not copy and paste them or the unit headings when completing your own AQEF.

ACCA may use plagiarism detection software.

Copying and pasting from the examples may indicate that you have not achieved the required breadth of experience towards the award of a SA audit qualification. Copying and pasting may also be regarded as supplying false, inaccurate and/or misleading information raising questions about your integrity, which may result in referral to ACCA Complaint Assessment department for consideration as to possible disciplinary action.

You can find more guidance about completing the AQEF in the guidance notes on our website at www.accaglobal.com

Summary Employment Record

MEMBER'S DETAILS Member's name Membership number	DATA PROTECTION We may use your personal data for the purposes of: • membership administration • establishing practical work experience used in subsequent applications • complying with our regulatory obligations. You can update your information through your myACCA account at any time. We may share information with third party delivery vendors, and with our auditors. Your information will be shared with your employer or former employers who signed off the experience given above. By signing this form you acknowledge that, in so far as is necessary for this application, your information may be passed to these employers who may be in a country or territory which may not have privacy laws adequate to those within the EU. Please note that for individuals based outside the UK, your information will be held in our main information systems which are located in the EU and may be accessed by our local office in your country of residence. Supplying false, inaccurate and/or misleading information to us may result in referral to our investigations department (or another professional body of which you are a member) for consideration as to possible disciplinary action and may result in the withdrawal of your approved employer registration. For more information on how your information and rights are respected, please see our privacy notice (http://www.accaglobal.com/uk/en/footer/toolbar/privacy/data-protection.html), or contact privacy@accaglobal.com
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Organisation name, nature of business, postal address, telephone number and email	Job title(s)	Specific 36 month training period for consideration	Average hours per week	
			Hours	Minutes

Confirm that your employer is an ACCA Approved Employer – Audit Qualification Development

 Please state your employer's ACCA Approved Employer registration number

Principal's name, job title, professional body, membership number, date of birth and email	Principal's signature (must be typed)
	I agree to ACCA contacting me by email to verify that I have personally reviewed and signed off this AQEF on behalf of the member. I also agree to ACCA contacting me to verify any subsequent amendments made to this AQEF.
Authorised supervisor's name, job title, professional body, membership number, date of birth and email	Authorised supervisor's signature (must be typed)
	I agree to ACCA contacting me by email to verify that I have personally reviewed and signed off this AQEF on behalf of the member. I also agree to ACCA contacting me to verify any subsequent amendments made to this AQEF.

If you have obtained experience from multiple employers then you are required to complete a separate AQEF for each employer.

Audit units (all units must be achieved)

Unit ref	Unit heading	Element ref	Element overview
AQ1	Prepare for and plan the audit process	AU1	Identify ethical, legal and engagement requirements on an audit
		AU2	Determine the level of audit risk
		AU3	Evaluate the risk within an organisation's internal control structure
AQ2	Collect and evaluate evidence for an audit	AU4	Co-ordinate the delivery of audit evidence
		AU5	Evaluate evidence collected for an audit
		AU6	Make judgements about the truth and fairness of an organisation's financial statements
AQ3	Review and report on the findings of an audit	AU7	Review the performance of an audit
		AU8	Advise on the findings and implications of an audit
		AU9	Prepare a formal audit report

When claiming a unit of competence as achieved, you need to demonstrate all elements within the unit.

Member's name

Membership number

Unit AQ1 – Prepare for and plan the audit process

Elements		Achievement date
AU1	Identify ethical, legal and engagement requirements on an audit	
AU2	Determine the level of audit risk	
AU3	Evaluate the risk within an organisation's internal control structure	

Principal's name	Principal's confirmation date

Statement of achievement (Minimum 600 words)
(ACCA can only consider client specific examples where the member has worked or been personally involved)

High-risk audits and related assurance work

Principal's confirmation (Approximately 100 words)
(How has the member developed by achieving this area?)

Unit AQ1 – Prepare for and plan the audit process (continued)

Elements		Achievement date
AU1	Identify ethical, legal and engagement requirements on an audit	
AU2	Determine the level of audit risk	
AU3	Evaluate the risk within an organisation's internal control structure	

Statement of achievement (Minimum 600 words)
(ACCA can only consider client specific examples where the member has worked or been personally involved)

Low-risk assurance work

Principal's name	Principal's confirmation date

Principal's confirmation (Approximately 100 words)
(How has the member developed by achieving this area?)

Unit AQ2 – Collect and evaluate evidence for an audit

Elements		Achievement date
AU4	Co-ordinate the delivery of audit evidence	
AU5	Evaluate evidence collected for an audit	
AU6	Make judgements about the truth and fairness of an organisation's financial statements	

Statement of achievement (Minimum 600 words)
(ACCA can only consider client specific examples where the member has worked or been personally involved)

High-risk audits and related assurance work

Principal's name	Principal's confirmation date

Principal's confirmation (Approximately 100 words)
(How has the member developed by achieving this area?)

Unit AQ2 – Collect and evaluate evidence for an audit (continued)

Elements		Achievement date
AU4	Co-ordinate the delivery of audit evidence	
AU5	Evaluate evidence collected for an audit	
AU6	Make judgements about the truth and fairness of an organisation's financial statements	

Statement of achievement (Minimum 600 words)
(ACCA can only consider client specific examples where the member has worked or been personally involved)

Low-risk assurance work

Principal's name	Principal's confirmation date

Principal's confirmation (Approximately 100 words)
(How has the member developed by achieving this area?)

Unit AQ3 – Review and report on the findings of an audit

Elements		Achievement date
AU7	Review the performance of an audit	
AU8	Advise on the findings and implications of an audit	
AU9	Prepare a formal audit report	

Statement of achievement (Minimum 600 words)
(ACCA can only consider client specific examples where the member has worked or been personally involved)

High-risk audits and related assurance work

Principal's name	Principal's confirmation date

Principal's confirmation (Approximately 100 words)
(How has the member developed by achieving this area?)

Unit AQ3 – Review and report on the findings of an audit (continued)

Elements		Achievement date
AU7	Review the performance of an audit	
AU8	Advise on the findings and implications of an audit	
AU9	Prepare a formal audit report	

Statement of achievement (Minimum 600 words)
(ACCA can only consider client specific examples where the member has worked or been personally involved)

Low-risk assurance work

Principal's name	Principal's confirmation date

Principal's confirmation (Approximately 100 words)
(How has the member developed by achieving this area?)

Principal review

To be completed by the principal or authorised supervisor (detailed commentary must be provided in all sections below) at least every six months.

Summary of work performance in the period, including strengths, areas for development and any new work experience
Evaluation of performance against targets set at previous review
Identified future experience and development needs
Performance targets for the next period
Principal comments (to be completed only if your review has been carried out by an authorised supervisor)

Review for period ended
To be completed by the member and principal or authorised supervisor
I confirm agreement of the summary of work performance and targets for the next period. The statements of achievement completed in the period are a fair representation of the work undertaken under withdrawn supervision or in a supervisory capacity. A false, inaccurate or misleading declaration may invalidate any decision related to this application. Supplying false, inaccurate and/or misleading information to ACCA may result in referral to ACCA's Complaint Assessment Department (or another professional body of which you are a member) for consideration as to possible disciplinary action and may result in the withdrawal of your firm's approved employer registration.
Member's name
Date
Authorised supervisor's name (if applicable)
Date
Principal's name
Date

Principal review

To be completed by the principal or authorised supervisor (detailed commentary must be provided in all sections below) at least every six months.

Summary of work performance in the period, including strengths, areas for development and any new work experience
Evaluation of performance against targets set at previous review
Identified future experience and development needs
Performance targets for the next period
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Authorised supervisor's name (if applicable)
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Principal's name
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Member's name
Date
Authorised supervisor's name (if applicable)
Date
Principal's name
Date

Principal review

To be completed by the principal or authorised supervisor (detailed commentary must be provided in all sections below) at least every six months.

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Evaluation of performance against targets set at previous review
Identified future experience and development needs
Performance targets for the next period
Principal comments (to be completed only if your review has been carried out by an authorised supervisor)

Review for period ended
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Member's name
Date
Authorised supervisor's name (if applicable)
Date
Principal's name
Date

Principal review

To be completed by the principal or authorised supervisor (detailed commentary must be provided in all sections below) at least every six months.

Summary of work performance in the period, including strengths, areas for development and any new work experience
Evaluation of performance against targets set at previous review
Identified future experience and development needs
Performance targets for the next period
Principal comments (to be completed only if your review has been carried out by an authorised supervisor)

Review for period ended
To be completed by the member and principal or authorised supervisor
I confirm agreement of the summary of work performance and targets for the next period. The statements of achievement completed in the period are a fair representation of the work undertaken under withdrawn supervision or in a supervisory capacity. A false, inaccurate or misleading declaration may invalidate any decision related to this application. Supplying false, inaccurate and/or misleading information to ACCA may result in referral to ACCA's Complaint Assessment Department (or another professional body of which you are a member) for consideration as to possible disciplinary action and may result in the withdrawal of your firm's approved employer registration.
Member's name
Date
Authorised supervisor's name (if applicable)
Date
Principal's name
Date

Principal review

To be completed by the principal or authorised supervisor (detailed commentary must be provided in all sections below) at least every six months.

Summary of work performance in the period, including strengths, areas for development and any new work experience
Evaluation of performance against targets set at previous review
Identified future experience and development needs
Performance targets for the next period
Principal comments (to be completed only if your review has been carried out by an authorised supervisor)

Review for period ended
To be completed by the member and principal or authorised supervisor
I confirm agreement of the summary of work performance and targets for the next period. The statements of achievement completed in the period are a fair representation of the work undertaken under withdrawn supervision or in a supervisory capacity. A false, inaccurate or misleading declaration may invalidate any decision related to this application. Supplying false, inaccurate and/or misleading information to ACCA may result in referral to ACCA's Complaint Assessment Department (or another professional body of which you are a member) for consideration as to possible disciplinary action and may result in the withdrawal of your firm's approved employer registration.
Member's name
Date
Authorised supervisor's name (if applicable)
Date
Principal's name
Date

Time summary

Any unusual work patterns may need further supporting evidence in the form of time sheets from your employer.

Member's name

Membership number

Time summary (in hours)	6 months to / /	6 months to / /	6 months to / /	6 months to / /	6 months to / /	6 months to / /	Total
High-risk audits & assurance work (Note A)							
Low-risk assurance work							
Audit – sub-total							
Other working time ¹							
Total working time²							
Number of high-risk audit clients ³							
Number of low-risk audit clients ³							
Client sectors ⁴							
Size of clients ⁴							
Member's initials and date							
Authorised supervisor's initials and date (if applicable)							
Principal's initials and date (always required)							

Note A

I confirm that these hours qualify as high-risk audits and related assurance work according to the IRBA's approach to categorising assurance engagement risk and in line with the organisation's annual return to IRBA.

Principal's signature

Date

Member's authentication

I confirm that these AQEF are a true record of my experience and elements achieved and a fair reflection of time spent over the training period. I understand that if I provide any false, inaccurate or misleading information in this form, I may face disciplinary action for dishonest conduct, and may also invalidate any decision reached in this application.

Member's signature

Date

¹ This includes other working time not included in any of the other categories above. This may include non-chargeable time, and covers time spent working in areas such as research, payroll, tax, insolvency.

² As a guideline, ACCA considers full-time work experience to be 35 hours per week. 1,540 hours of part-time work equates to one year of full-time experience.

³ These should be the number of high-risk and low-risk audit clients worked on during the period.

⁴ These relate to all clients you have worked on during the period. Please refer to Appendix 1 for detailed lists.

Fee

The fee for a SA audit qualification could be found on ACCA's [website](#).

The application fee could be paid prior to submitting the completed SA AQEF or after the form has been submitted and approved by ACCA. Please note that the SA AQ cannot be awarded unless full payment has been received. Proof of payment (bank transfer receipt) must be submitted following payment.

Please contact infoza@accaglobal.com to obtain the required bank details.

Training principal declaration

I confirm that the training and work experience environment within the organisation would normally meet the **Approved Employer requirements** for the Audit Qualification Development approval.

Principal's signature

Date

ACCA member declaration

If you have been subject to matters within the terms of **Bye-law 8** and ACCA's Assessment and Investigations Departments are aware of this, you may sign and submit this form. If you are concerned that you may be subject to matters under **Bye-law 8** of which ACCA's Assessment and Investigations Departments are not already aware, please notify ACCA in writing to complaintassessment@accaglobal.com. Following this notification you may sign and submit this form.

I understand that when signing this declaration, I could become liable to disciplinary action for events which engage ACCA **Bye-law 8**, liability to disciplinary action, which occurred before or after I sign this confirmation (**read Notes section opposite now**). I confirm I have now read the **Notes** section below and:

- I understand that if I fail to declare an event which may engage **Bye-law 8**, or if I provide any false or misleading statement in this form, I may face disciplinary action which may involve an allegation of dishonest conduct, and may also invalidate any decision reached in this application;
- I understand while I am a member of ACCA I will notify ACCA about any event which may engage **Bye-law 8**;
- I agree to comply with ACCA's Charter, Byelaws, Regulations and Code of Ethics and Conduct;
- I have not been subject to any criminal conviction and/or caution;
- I have not been disciplined by any professional and/or regulatory body;
- I have not been subject to any other matters which may engage **Bye-law 8** (liability to disciplinary action) or GPR 8 (fit and proper persons) that has not already been brought to the attention of ACCA's Assessment and Investigations Departments in writing;

Signature

Date

- I understand that I am therefore required to disclose any unspent convictions and/or cautions that are not 'protected' as defined by the Auditing Profession Act, No. 26 of 2005 (as amended), of the Republic of South Africa 1975;
- I am aware of, and will abide by the notification requirements set out in GPR 12 and my continuing obligation to promptly notify ACCA of any matters which may make me or my firm liable to disciplinary action;
- I understand that any matters which I have disclosed to ACCA which engage **Bye-law 8** will be taken into account when dealing with my application, but that the matters may not automatically stop the processing of my application;
- I confirm and declare I have included everything ACCA needs to know, and there is nothing else I should bring to ACCA's attention at the present time;
- I understand that the Audit Qualification alone does not enable me to sign audit reports.

Notes

ACCA **Bye-law 8** sets out the details of the events which could lead to disciplinary action. These events include (but are not limited to) the following: Incompetence in carrying out work; breach of ACCA Bye-laws or Regulations; disciplinary action against you by another professional and/or regulatory body; bankruptcy or insolvency; failure to satisfy a judgment debt without reasonable excuse within two months; criminal conviction and/or caution; civil finding of acting fraudulently or dishonestly as a party or witness in civil proceedings;

misconduct – this includes (but is not limited to) any act, or failure to act, that is likely to discredit you, relevant firm, ACCA or the accountancy profession.

Appendix 1 – Guidance for completing the audit qualification experience form

1 Minimum requirements with regards to the audit units of competence and elements within these

Unit ref	Unit heading	Element ref	Element overview
AQ1	Prepare for and plan the audit process	AU1	Identify ethical, legal and engagement requirements on an audit
		AU2	Determine the level of audit risk
		AU3	Evaluate the risk within an organisation's internal control structure
AQ2	Collect and evaluate evidence for an audit	AU4	Co-ordinate the delivery of audit evidence
		AU5	Evaluate evidence collected for an audit
		AU6	Make judgements about the truth and fairness of an organisation's financial statements
AQ3	Review and report on the findings of an audit	AU7	Review the performance of an audit
		AU8	Advise on the findings and implications of an audit
		AU9	Prepare a formal audit report

2 Guidance and examples for completing the AQEF

We have created guidance documents that will help you understand what each audit unit of competence covers and what type of examples may be relevant to different elements within the units of competence. The guidance documents are available on our [website](#).

3 Client sectors

- 1 Banking
- 2 Energy and utilities
- 3 Insurance/investment
- 4 IT/communications
- 5 Leisure/tourism/travel
- 6 Manufacturing/industry/engineering
- 7 Pharmaceuticals/healthcare
- 8 Professional services
- 9 Retail/consumer
- 10 Transport/distribution
- 11 Education
- 12 Health
- 13 Local government
- 14 National government

- 15 Not for profit
- 16 Construction
- 17 Agriculture.

4 Size of clients

- A Small
- B Medium
- C Large.

The audit experience should span across various industries and entities, encompassing clients of different sizes within the audit firm, or work performed for the Auditor General.

The classification of client sizes that is recommended to be used by the firm as per ACCA global practice is small, medium and large clients. The audit organisations must create their own guidance that is specific to their training environment where they will be able to further define what type of clients are included in each of the above categories. This guidance must be in the form of a written policy document and incorporated into the training policy so that there is no misunderstanding regarding the classification and allows transparency of the audit portfolio available to each staff member.

As part of the South Africa Audit Qualification (SA AQ) application, ACCA trainees and members need to specify the size of the audit clients they have worked on. This is to determine whether they have a varied exposure to different types of audit clients. This is assessed in conjunction with the industries the audit clients were based in, and the type of audit engagements performed.

Please note that ACCA trainees and members will not be disadvantaged if they only had the opportunity to work on a limited number or size of audit engagements as long as they comply with the rest of the application requirements and have robustly documented evidence to support the achievement of the required audit competences as part of their SA AQ application.

5 Eligibility criteria for training principals

The nominated principal must be appropriately qualified to supervise training towards a SA audit qualification.

In order to supervise training towards a SA audit qualification, the principal should be a fully qualified company auditor under the Auditing Profession Act, No. 26 of 2005 (as amended), and the Companies Act, No. 71 of 2008, of the Republic of South Africa who holds an authorisation from IRBA to undertake audit work.

6 Authorised supervisor

A principal may delegate to an authorised supervisor the sign off of certain sections of the member's AQEF. However, the principal must ensure that the authorised supervisor has the necessary qualifications and experience. The authorised supervisor must be a senior staff member in the organisation, have knowledge of the individual's work and the training undertaken. The principal must still complete the Principal confirmation section on the statements of achievement, the relevant section on each of the Principal review documents and confirm that the Time summary completed by the member is reasonable. The principal will still retain overall responsibility for training and must therefore countersign the completed AQEF to confirm the requirements for a SA audit qualification have been met.

South Africa Audit Qualification application checklist

Before submitting your application, please complete this checklist and retain it for your records.

South Africa Audit Qualification Experience Form

Have you provided sufficient and varied narrative on each of your statements of achievement?

Have you included at least 600 words in each of your statements of achievement?

Has your principal confirmed each element/unit claimed on the statements of achievement and provided narrative in the principal's confirmation section?

Have you and your principal completed one review for each six-month training period?
(NB, reviews that are not completed in six-month periods will not be assessed and will be returned to the sender)

Has your principal and authorised supervisor (if applicable) provided commentary in all sections of your reviews?

Have you, your principal and authorised supervisor (if applicable) signed each of your reviews?
(NB, all sections of the reviews must be completed)

Have you, your principal and authorised supervisor (if applicable) completed, initialled and dated your Time summary?

Have you kept a saved, electronic copy of your AQEF for your records?

Additional components that must be completed as part of the application process for the ACCA South Africa Audit Qualification

Have you passed all relevant ACCA examinations including the specifically required variants?

Have you completed the Ethics and Professional Skills Module?

Have you completed ACCA's Practical Experience Requirement needed to obtain ACCA membership?

Have you been awarded ACCA membership?

Have you completed the Competence-Based Submission (CBS)?

For RPL candidates only: Have you completed the additional RPL candidates form focusing on verifiable audit CPD?

Have you paid the SA AQ application fee and submitted proof of payment to ACCA?

BYE-LAW 8 – LIABILITY TO DISCIPLINARY ACTION

- 8 a** A member, relevant firm or registered student shall, subject to bye-law 11, be liable to disciplinary action if:
- i he or it, whether in the course of carrying out his or its professional duties or otherwise, has been guilty of misconduct;
 - ii in connection with his or its professional duties, he or it has performed his or its work, or conducted himself or itself, or conducted his or its practice, erroneously, inadequately, inefficiently or incompetently;
 - iii he or it has committed any breach of these bye-laws or of any regulations made under them in respect of which he or it is bound;
 - iv in the case of a relevant firm, any person has in the course of the business of that firm committed any breach of these bye-laws or of any regulations made under them in respect of which that person is bound;
 - v he is a specified person in relation to a relevant firm against which a disciplinary order has been made and which has become effective or which has been disciplined by another professional or regulatory body;
 - vi he or it has been disciplined by another professional or regulatory body;
 - vii he or it has made an assignment for the benefit of creditors, or has made an arrangement for the payment of a composition to creditors, or has had an interim order made by the court in respect of him, or is a specified person in relation to a relevant firm which has made such an assignment or composition or been wound up as an unregistered company, or entered into a voluntary arrangement, administration or liquidation, in each case where applicable under the Auditing Profession Act, No. 26 of 2005 (as amended), and the Companies Act, No. 71 of 2008, of the Republic of South Africa, or other similar or analogous event has occurred in relation to him or it under applicable legislation;
 - viii he or it has failed to satisfy a judgment debt without reasonable excuse for a period of two months (the burden resting on him or it to prove such a reasonable excuse on the balance of probabilities) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder;
 - ix before a court of competent jurisdiction in South Africa or elsewhere, he or it has pleaded guilty to, been found guilty of, or has accepted a caution in relation to, any offence discreditable to ACCA or to the accountancy profession; or
 - x before a court of competent jurisdiction in South Africa or elsewhere, in any civil proceedings in which he or it has been a party or witness, he or it has been found to have acted fraudulently or dishonestly.
- b** Each of the paragraphs in bye-law 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- c** For the purposes of bye-law 8(a), misconduct includes (but is not confined to) any act or omission which brings, or is likely to bring, discredit to the individual or relevant firm or to ACCA or to the accountancy profession.
- d** For the purposes of bye-law 8(a), in considering the conduct alleged (which may consist of one or more acts or omissions), regard may be had to the following:
- i whether an act or omission, which of itself may not amount to misconduct, has taken place on more than one occasion, such that together the acts or omissions may amount to misconduct;
 - ii whether the acts or omissions have amounted to or involved dishonesty on the part of the individual or relevant firm in question;
 - iii the nature, extent or degree of a breach of any code of practice, ethical or technical, adopted by the Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.
- e** For the purposes of bye-law 8(a)(ix), a copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in the criminal proceedings, shall be conclusive proof of the conviction or caution, and of any facts and matters found, as the case may be.
- f** For the purposes of bye-law 8(a)(x):
- i where the person in question was a party to the proceedings, a copy of a certified judgment of the civil proceedings shall be conclusive proof of the facts and matters found;
 - ii where the person in question was a witness in the proceedings, a copy of a certified judgment of the civil proceedings shall be prima facie evidence of the facts and matters found.
- g** Subject to bye-law 8(f) above, any other finding of fact in any civil proceedings before a court of competent jurisdiction in South Africa or elsewhere shall be admissible as prima facie evidence in any disciplinary proceedings.