



IBHUKWANA MAYELANA NOKUKHUTHAZWA KOKUFINYELELA OLWAZINI

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**UMthetho Wokukhuthaza
Ukufinyelela Olwazini onguNo 2 ka
2000**

IBHUKWANA NGOKWEMIBANDELA YESIGABA 14 SOMTHETHO WOKUKHUTHAZA UKUFINYELELA OLWAZINI KA 2000 (“uMthetho”)

IBHODI EZIMELE YOKULAWULWA KWABACWANINGI BAMABHUKU

1. IMISEBENZI YE-IRBA [Isigaba 14(1)(a)]

Isikhungo Esizimele Esiyibhodi Yokulawula Abacwaningi-Mabhuku (I-IRBA) yinkampani ezishaya samuntu, nesungulwe ngokwemibandela yomthetho i-Auditing Profession Act 26 wangonyaka ka 2005 (“I-APA”).

1.1 Imisebenzi evamile

I-IRBA:

- 1.1.1 Ithatha izinyathelo ukukhuthaza ubuqotho bomsebenzi wokucwaninga amabhuku, kuhlanganisa:
 - 1.1.1.1 Ukuphenya ukungaziphathi ngendlela okusolakayo;
 - 1.1.1.2 Ukukhipha izigwebo ngokungaziphathi ngendlela efanele;
 - 1.1.1.3 Ukubamba izithangami zokuqondisa ubugwegwe; kanye
 - 1.1.1.4 Nangokwenza umsebenzi wokuhlola.
- 1.1.2 Ithatha izinyathelo ezibona zifanele ukuvikela umphakathi ekusebenzisaneni kwawo nabacwaningi-mabhuku ababhaliwiwe.
- 1.1.3 Inquma amazinga okukwazi umsebenzi okufanele, izindlela zokwenza umsebenzi kanye nokuziphatha kwabacwaningi-mabhuku.
- 1.1.4 Ikhuthaza imfundo malungana, kanye nokucwaninga, nanoma yiluphi udaba oluthinta umsebenzi wokucwaningwa kwamabhuku.
- 1.1.5 Inquma amazinga okucwaninga amabhuku.

1.2 Imisebenzi maqondana nezikhungo ezisemthethweni

I-IRBA, ngokulandela uMthetho i-APA:

- 1.2.1 Inquma amazinga aphansi adingekayo ukuze izikhungo ezifundisayo zikwazi ukunikwa ilungelo ngaphezu kwalawo abalulwe yi-APA:
- 1.2.1.1 Yenza izinqumo nganoma yingasiphi isicelo sokunikwa amandla bese isiphasisa ngokugcwele noma ngokungagcwele leso sicelo;
 - 1.2.1.2 Inquma isikhathi sokusebenza kwalelo lungelo lokuba namandla;
 - 1.2.1.3 Igcina irejista yezikhungo ezinikwe amandla ezisebenzayo; futhi
 - 1.2.1.4 Inqamula ukunikwa amandla kwezikhungo ezifundisayo ngokulandela izimiso ze-APA.

1.3 Imisebenzi maqondana nokubhaliswa kwabacwaningi-mabhuku

I-IRBA, ngokulandela uMthetho i-APA:

- 1.3.1 Inquma izifundo ezifanele, amazinga okwazi umsebenzi kanye nezidingo zokubhaliswa kwabacwaningi-mabhuku kanye nalabo abasathwasela ukuba ngabacwaningi-mabhuku ngaphezu kwalezo ezishiwo yi-APA.
- 1.3.2 Ibheka bese inquma nganoma yingasiphi isicelo sokubhaliswa kwabacwaningi-mabhuku kanye nalabo abasathwasela ukuba ngabacwaningi-mabhuku.
- 1.3.3 Inquma isikhathi sokusebenza kukobhaliswa kwabacwaningi-mabhuku ababhalisiwe kanye nalabo abathwasela ukuba ngabacwaningi-mabhuku ababhalisiwe.
- 1.3.4 Igcina irejista yabacwaningi-mabhuku ababhalisiwe kanye nalabo abathwasela ukuba ngabacwaningi-mabhuku ababhalisiwe;
- 1.3.5 Iqinisekisa ukuthi irejista yabacwaningi-mabhuku ababhalisiwe kanye nalabo abathwasela ukuba ngabacwaningi-mabhuku ababhalisiwe ihlala ngazo zonke izikhathi eziphusile ivulekile ukuthi ingahlolwa yinoma yiliphi ilungu lomphakathi.
- 1.3.6 Inqamula ukubhaliswa kwabacwaningi-mabhuku ababhalisiwe kanye nalabo abathwasela ukuba ngabacwaningi-mabhuku ababhalisiwe ngokulandela uMthetho i-APA.
- 1.3.7 Inquma amazinga adingakalayo ngokuvuselelwa kokubhaliswa kanye nokubhaliswa kabusha.

1.4 Imisebenzi maqondana nezemfundo, ukuqeqesha kanye nokuthuthukiswa kokuqeqesheka

I-IRBA:

- 1.4.1 Inika ilungelo futhi/noma ihoxisa ilungelo lezifundo zokuthwasiswa noma izifunjwanaa noma imfundo eqhubekayo, ukuqeqeshwa kanye izinhlelo zokuthuthukiswa kokuqeqesheka emsebenzini wokucwaningwa kwamabhuku kwizikhungo zokufunda kanye nezinhlangano ezisemthethweni nezingabe bezinikwe amandla.
- 1.4.2 Inika ilungelo futhi/noma ihoxisa ilungelo lokuthi noma ngabe yisiphi isikhungo esisemthethweni senze noma yikuphi ukuhlola kokuthwasisa njengalokhu kukhulunywe ngakho kwisigaba 37 soMthetho i-APA noma senze lokho kuhlolwa.
- 1.4.3 Inquma izidingo kanye nezimo ezimaqondana nanokuthi imfundo, ukuqeqeshwa kanye nokuthuthukiswa kokuqeqesheka kufanele ukuthi kuhambe kufike kuphi.
- 1.4.4 Inquma izidingo zokuqeqesha, kuhlenganisa, kodwa futhi hhayi lokhu kuphela, isikhathi sokuqeqesha kanye nendlela yezinkontileka zokuqeqesha.
- 1.4.5 Iphasisa futhi ibhalise izinkontileka zokuqeqesha okungenwe kuzo ngabacwaningimabhuku ababhalisiwe.
- 1.4.6 Isho izidingo zokuthi kuthiwe umuntu useyawazi umsebenzi.
- 1.4.7 Inika ngokunemibandela noma ngokungenamibandela ilungelo noma ihoxisa ilungelo labacwaningimabhuku njengezikhulu eziqeqeshayo.

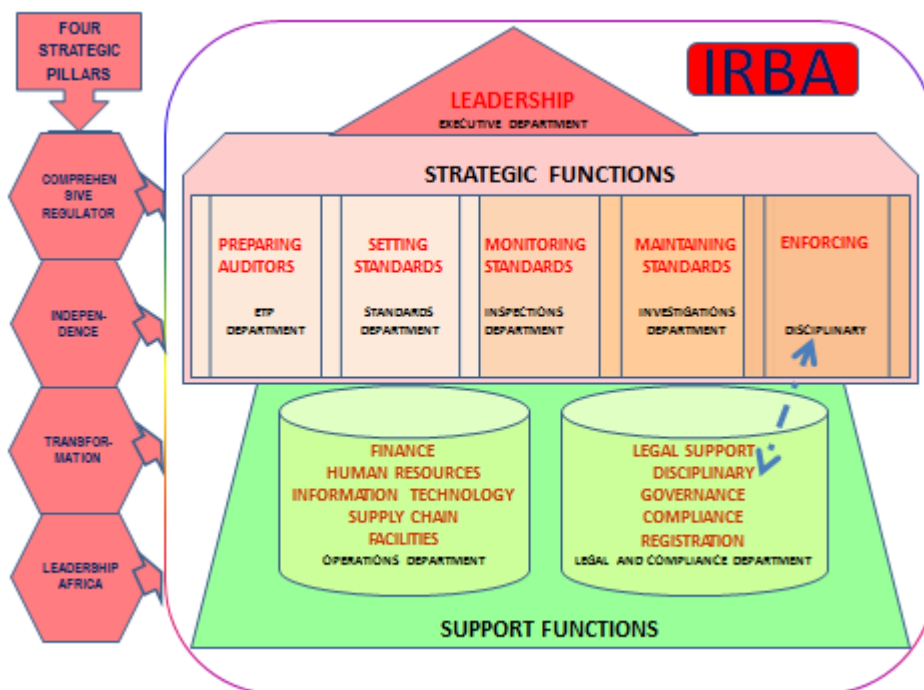
1.5 Imisebenzi maqondana nezimali ezikhokhwayo kanye nezindleko

I-IRBA inquma:

- 1.5.1 Izimali zokunikwa ilungelo, ezokubhalisa, ezokuvuselela ukubhalisa, ezokufakwa kabusha kanye nezokubhaliswa kabusha.
- 1.5.2 Izimali zonyaka.
- 1.5.3 Usuku noma ngabe iyiphi imali ekhokhwayo eyokhokhwa ngalo.

- 1.5.4 Izimali ezikhokhwayo maqondana nanoma yikuphi ukuhlolwa okukhulunywe ngakho kwisigaba 37 soMthetho i-APA okwenziwe yisikhungo esisemthethweni nesiqeqeshiwe noma okwenziwe yiyona kanye i-IRBA.
- 1.5.5 Isizathu sezimali ezikhokhwayo malungana nokuhlolwa okwenziwayo kanye nezimali ezikhokhwayo mayelana nokuhlola kwesibili okwenziwe yi-IRBA ngokwemibandela yesigaba 47.
- 1.5.6 Izimali ezikhokhwa yi-IRBA.
- 1.5.7 I-IRBA ingakwazi ukuthi ithi mazingakhokhwa noma ngabe yiziphi izimali ezibalulwe lapha ngenhla.

2. UHLAKA LOKUMA KWE-IRBA [Isigaba 14(1)(a)]



3. IMININGWANE YOKUXHUMANA YEZIKHULU EZIHLINZEKA NGOLWAZI [Isigaba 14(1)(b)]

UMnu BP Agulhas, Isikhulu Esiphezulu se-IRBA, yisona sikhulu esiqoqiwe esihlinzeka ngolwazi ku-IRBA.

Ngokwemibandela yesigaba 17 soMthetho Wokukhuthaza Ukufinyelela Olwazini= (PAIA) uMnu BP Agulhas useqoke Isekela Lesikhulu Esihlinzeka Ngolwazi, nokuyisona esiyobhekana nezicelo zokufisa ukufinyela kumarekhodi.

Uma ufisa ukufaka isicelo sokuthi ufinyelele kumarekhodi e-IRBA, isicelo sakho kufanele ukuthi sibhalwe sibhekiswe Kwisekela Lesikhulu Esihlinzeka Ngolwazi.

Isikhulu Esihlinzeka Ngolwazi	Ucingo	Ifekisi	I-imeyili
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B P Agulhas	0879408797	0879408878	bagulhas@irba.co.za
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Isekela Lesikhulu Esihlinzeka Ngolwazi	Ucingo	Ifekisi	I-imeyili
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J Levendal	0879408868	0879408878	jlevendal@irba.co.za
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Isikhulu Esihlinzeka Ngolwazi kanye Nesekele Lesikhulu Esihlinzeka Ngolwazi amahhovisi abo asesakhiweni esisodwa futhi nekheli labo leposi liyefana

Ikheli Lendawo

Building 2

Greenstone Hill Office Park

Greenstone Hill

1609

Iwebhusayithi: www.irba.co.za

Ikheli Leposi

P O Box 8237

Greenstone Hill

1616

4. UMHLAHLANDLELA NGOKWEMIBANDELA YESIGABA 10 SOMTHETHO [Isigaba 14(1)(c)]

Umhlahlandlela wokuthi ungawasebenzisa kanjani amalungelo akho ashiwo kulo Mthetho ungatholakala Kwikhomishini Yamalungelo Oluntu, ngazo zonke izilimi ezisemthethweni kuleli. Noma ngabe yiluphi ulwazi noma imibuzo eqondene nalokho kumele kuthunyelwe lapha to:

The South African Human Rights Commission

The Research and Document Department

PAIA Unit

Private Bag X2700

Houghton
2041

Ucingo 011 877 3600
Iwebhusayithi: www.sahrc.org.za
I-imeyili: paia@sahrc.org.za

5. UKWENZIWA LULA KWESICELO SOKUFINYELELA OLWAZINI, IZIHLOKO I-RBA ENAMAREKHODI AZO KANYE NEMIKHAKHA LAWO MAREKHODI APHETHWE NGAPHANSI KWAYO [Isigaba 14(1)(d)]

Ukufinyelela olwazini okungabaluliwe kupharagrafu 6 lapha ngezansi kufanele ukuthi kucelwe ngokulandela izinqubo ezibalulwe kwisigaba 18 soMthetho, efomini elinqunyiwe. Amakhophi efomu elifanele (Ifomu elingu A) kanye nohlu lwezimali ezikhokhwayo kanye nezindlela zokukhokha konke kuyatholakala kwi-IRBA. Law mafomu akhona futhi nakwiGazethi kaHulumeni futhi ayatholakala nakwiKhomishani Yamalungelo Oluntu.

Lonke ulwazi olukwifomu elinqunyiwe nelifanele kufanele ukuthi luhlinzekwe ngendlela eyokwanelisa Isikhulu Esihlinzeka Ngolwazi, kanti ukwehluleka ukwenza lokho kuyosho ukubambezeleka kwalo lonke uhlelo lolu kuze kuba lolo lwazi olungekho luyafakwa noma luyagcwaliswa.

Izikhathi ezishiwo nguMthetho angeke ziqale kuze kuba Isikhulu Esihlinzeka Ngolwazi siyeneliseka ukuthi lonke ulwazi olubalulekile iye yahlinzekwa ngalo i-IRBA lokho kwenziwa ngumuntu lowo ongabe elethe lesi sicelo.

Abafundi balo mbhalo kumele nokho bakuqaphele-ke ukuthi ukufakwa kwanoma yimuphi umkhakha werekhodi lapho akumele lokho kuhunyushwe ngokuthi lelo rekhodi kusho ukuthi liyotholakala uma licelwa. Ikakhulukazi lapha, kungenzeka kube nezizathu ezifanele zokwenqaba nerekhodi elithile njengalokhu kushiwo vele nakuwona uMthetho.

6. INKOMBA YAMAREKHODI ANGAPHANSI KWE-IRBA [Isigaba 14(1)(d)]

6.1 Iminyango Emikhulu

Izihloko	Imikhakha yolwazi
Ibhodi kanye nemihlangano yamabhodi	Iminingwane yamalungu ebhodi
	Ama-ajenda
	Irejista yokuhambela umhlangano
	Izinqumo ezithathiwe
	Amaminithi emihlangano
	Imibiko etholakele
	Imibhalo, amamerandamu, izethulo
Amakomidi ebhodi kanye nemihlangano yamakomidi	Iminingwane ngamalungu amakomidi
	Ama-ajenda
	Irejista yokuhambela umhlangano
	Izinqumo ezithathiwe
	Amaminithi emihlangano
	Imibiko etholakele
	Imibhalo, amamerandamu, izethulo
Amaphepha ezindaba	Iphepha lezindaba le-IRBA
Iwebhusayithi	Ukusesha amalungu – indlela yokusesha ama-RA ¹ kanye namaferu okucwaninga amabhuku abhalisiwe
	Okusemthethweni – uMthetho i-APA, indlela yokufaka isikhalazo, Inqubomgomo malungana Nokuhlehliswa Kwezithangami Zokuqondiswa Ubugwegwe
	Ukubhalisa – Indlela yokubhalisa ukuze ube yi-RA noma Ithwasa Lokuba Ngumcwaningi-Mabhuku Obhalisiwe (i-RCA), kuhlanganisa namaferu okufaka isicelo

¹ Abacwaningi-mabhuku ababhalisiwe.

	<p>Ezemfundo & Ukuqeqeshwa – Ulwazi oluvamile mayelana nokuthi ungaba kanjani yi-RA noma i-RCA kuhlenganisa nendlela yokuhlolwa kanye nemiyalelo</p>
	<p>Ukuhlolwa– Imininingwane mayelana nezinhlelo ezahlukeni zokuhlola</p>
	<p>Izinto Zokucwaningwa Kwamabhuku – Isimo kanye Negunya Lezinto Zokucwaningwa Kwamabhuku, Inqubomgomo Yohlelo Olufanele Lwe-CFAS, ezinye izinto ezimayelana nokucwaningwa kwamabhuku, imibhalo engaphelele yokuzibeka obala, izinsuku zemihlangano, imibiko ebanzi edweba isithombe ngokulawula, izinto okuxhunywana ngazo kanye necebo</p>
	<p>Imithetho Mayelana Nokungaziphathi Ngendlela kanye Nendlela Yokuziphatha Okufanele Kwabacwaningi-Mabhuku Ababhalisiwe (Ibuyekeze ngo 2014)</p>
	<p>Izinto Ezingalungile Ezibikekayo – Umhlahlandlela Ngezinto Ezingalungile Ezibikekayo (2006), izincwadi ezisetshenziselwa ukubhala kanye nendlela okuxhunywana ngazo</p>
	<p>Izindaba – izinto eziningi ezahlukeni kuhlenganisa neziqephu zemibiko yabezindaba kanye namakhophi IRBA News atholakala ngelektronikhi</p>
	<p>Imininingwane yokuxhumana nomnyango</p>

Ibhukwana Lolwazi “Imihlahlandlela Yabacwaningi-Mabhuku ekhishwa njalo kanye ngonyaka yi-IRBA”	UMthetho i-APA
	Izinguquko kwindlela yokunikwa amandla kanye nezidingo zokunikwa amandla okwenza umsebenzi
	Uhlelo Lokuthuthukiswa Kokucwaningwa Kwamabhuku
	Imithetho Yokuqondiswa Ubugwegwe
	Inqubomgomo Mayelana Nokuhlehliswa Kwezithangami Zokuqondiswa Ubugwegwe
	Imithetho Mayelana Nokungaziphathi Kahle
	Indlela Yokuziphatha Kahle Emsebenzini
	Ukuhlola
	Amazinga Okucwaninga Amabhuku, Izindlela Zokuziphatha Kwabacwaningi Mabhuku kanye Nokungaziphathi Ngendlela Okubikekayo
	Umhlahlandlela ngamandla okusayina, izindlela zokuqamba kanye nezincwadi zokusebenza
Amasekhula Avamile	
Imibiko Yonyaka	Amalungu kanye nalabo abangaphansi kwe-IRBA
	Umbiko kasihlalo
	Izibalo – ama-RA, abasaqeqeshelwa ukuba ngababali-zimali
	Imibiko eyethulwe ngosihlalo bamakomidi
	Izitatimende zezimali ezicwaningiwe
Izimali ze-IRBA	Amabhajethi
	Amarekhodi okubalwa kwezimali
	Ama-akhawunti okuphatha
	Ukubhaliswa kwezinto eziningi ezimpahla yesikhungo
	Imininingwane ye-akhawunti yokubhenka

Ukuphathwa	<p>Amapholisi omshuwalense</p> <p>Izivumelwamo zokuqashiselana ngezindawo</p> <p>Isimo sentela kwi-IRBA, kanye namabhuku entela awubufakazi balokho</p> <p>Imininingwane yabahlinzeki abehlukene, izinkontileka kanye nezivumelwano zamalaysense</p>
Izinto zasemtholampilo kanye nezinto ezikhweziwe	<p>Imiqingo ehlanganisiwe emayelana namajenali asemthethweni</p> <p>Imibhalo engama-theses kanye nama-dissertations amayelana nesifundo se-accounting kanye nese-auditing kuhlanganisa nezifundo ezimayelana nalokhu</p> <p>Amafayela anolwazi mayelana nezinye izikhungo ezisemthethweni ezindimeni yezokubalwa kwezimali</p> <p>Amafayela anolwazi olumayelana nomthetho okungenzeka ube nomthelela ku-IRBA noma emsebenzini wayo</p> <p>Amafayela okusebenza amayelana nezichibiyelo ku-APA, Ikhodi Yokuziphatha Ngokusemthethweni kanye Nemithetho Yokuqondisa Ubugwegwe</p> <p>Izithombe ezingxubevange zabantu kanye nezindawo okubalulekile kumlando we-IRBA</p> <p>Umthamo omncane ongumlando we-IRBA noshicilelwe njengengxenywe yokugubha kwayo iminyaka engama-50 yaba khona</p>

Kwandabazabantu	Imininingwane eqondene namalungu abasebenzi ngabanye, imiholo yabo kanye nemihlomulo abayitholayo, izimali ezikhokhelwa ukuhamba kwabo, imininingwane mayelana nokuqondiswa kwabo ubugwegwe
	Izinqubomgomo zakwa-HR
	Imithetho yeziKhwama zezimpesheni

6.2 Owezomthetho (Lokhu kufaka phakathi ubulungu)

Isihloko	Imikhakha yolwazi
Amafemu Abhalisiwe	Abacwaningi Ababhalisiwe
	Imininingwane yokuxhumana
	Imibhalo eqondene nemayelana namafemu abhalisiwe
	Izinombolo zokubhaliswa
Ama-RA Ngamanye Ziqu Zawo	Amafemu abangophathina kuwo
	Imininingwane yokuxhumana
	Izinombolo zokubhaliswa
	Izicelo zokubhaliswa
	Imibhalo eqondene nemayelana ne-RA
	Ulwazi mayelana nokubiza imali
	Isicelo sokuqokwa njengomuntu wesithathu
Izikhazazo ezibhekiswe kuma-RA	Ifayela lokuqondisa ubugwegwe elinemibhalo kanye namadokhumenti okukhulunywa kuwo ngalolu daba, imibhalo yezithangami esigayiwe lapho kufanele khona
Ukuzenza Umcwaningi-Mabhuku Ube Ungesiyena	Imininingwane yezimo zabantu abazenza ukuthi bangama-RA ngokwephula isigaba 41 soMthetho i-APA.
Izinto Ezingalungile Ezibikekayo	Imininingwane yakho konke okungalungile okubikekayo kwi-IRBA kubikwa ngama-RA

	ngokwemibandela yesigaba 45 soMthetho i-APA kanye nezinto obekubhalelwana zona ezimayelana nalokho
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6.3 Ezemfundo kanye Nokuqeqeshwa

Isihloko	Imikhakha yolwazi
I-Public Practice Examination (PPE)	Ezokuphatha – izindawo kanye nabaqaphi uma kubhalwa
	Umhlahlandlela maqondana ne-PPE kanye Nezimemezelo Ezihlolwayo
	Ukuphawula okutholakele kuvela kubahlinzeki ngezinhlelo ezibhalisiwe nezaziwayo
	Amaphepha alabo abebekhala amakiwe (agcinwa isikhathi esiyizinyanga eziyisi-6 ngemuva kokushicilelwa kwemiphumela)
	Izibalo ezisemthethweni kanye nombhalo oya kwabezindaba
	Uhlaka Lokwazi Umsebenzi
	Imiphumela yalabo kade bebhala izivivinyo (baphasile/bafeyilile)
Ukwaziswa kanye nokubhekwa kwezinhlelo ezenza ukuthi umuntu akwazi ukwamukelwa kwi-PPE	Izinhlelo Zokufunda Ezibhalisiwe
	Izinhlelo Ezihambisana Nokuhlola Ezaziwayo
	Izinhlelo Zokuqeqesha Ezibhalisiwe
	Izinhlelo Zezifundo Ezibhalisiwe
Izinkontileka Zokuqeqesha	Izinkontileka Zokuqeqesha Ezikhishiwe
	Izinkontileka Zokuqeqesha Ezisasebenza
	Ulwazi maqondana nokubizwa kwemali
Izinhlelo Zokweseka	Ukubhalelwana okuvamile
	Imininingwane yalabo abazokwethula lezi zinhlelo nezikhathi
	Imikhawulo yokusebenza

6.4 Ukuhlolwa

Isihloko	Imikhakha yolwazi
Ama-RA Ngamanye Ziqu Zawo	Izinsuku zokuhlola
	Imiphumela yokuhlola
	Mayelana nemibiko yokubuyekeza
Izithangami mayelana namazinga okuhlola kanye nokucwaningwa kwamabhuku	Izinto ezakhishwa zanikwa abantu kanye nama-slides

6.5 Amazinga

Isihloko	Imikhakha yolwazi
Izimemezelo zokucwaningwa ezikhishiwe	Isimo kanye Negunya Lezimemezelo kanye Nenqubomgomo Yohlelo Olufanele
	Ibhukwana le-IAASB Ngokuziphatha Kwamazwe Omhlaba Ekulawuleni Ikhwalithi, Ukucwaningwa Kwamabhuku, Ukubuyekezwa, Okunye Ukuqinisekisa, kanye Nezimemezelo Ezihlobene Nalezo Zinsizakalo Umthamo I kanye no II
	Amazinga AseNingizimu Afrika Ekuqinisekiseni Ngokubambisana
	Izitatimende ZaseNingizimu Afrika Ekwenzeni Umsebenzi Wokucwaningwa Kwamabhuku
	Imihlahlandlela
	Imihlahlandlela mayelana nokuziveza ukuze kuphawulwe ngayo kanye nezincwadi eziphawulayo ezitholakele
Izindlela zokuziphatha eziye zakhishwa	Imithetho Mayelana Nokuziphatha Okungafanele
	Indlela Yokuziphatha Emsebenzini Incwadi ye-IESBA ka 2013 Yezindlela Zokuziphatha Kwabantu Abaqeqeshelwe Umsebenzi Wokucwaningwa Kwabambhuku
Izinto Ezingalungile Ezibikekayo	Umhlahlandlela Mayelana Nezinto Ezingalungile Ezibikekayo

	Izincwadi okubhalelwa phezu kwazo
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7. IZINHLOBO ZAMAREKHODI: LAWO AZIVELELA WONA NGOKWAWO NGOKWEMIBANDELA YESIGABA 15 SOMTHETHO

Yize noma lesi sigaba soMthetho singasebenzi ngqo kwi-IRBA, njengoba phela yona 'iyinhlangano yesigaba 15(b)(ii)' inhlangotho yomphakathi, kodwa sithi nakuba kunjalo masiyibeke le mikhakha yolwazi etholakala ngaphandle kokuthi kuze kufakwe isicelo kwa-IRBA, nokusho ukuthi asikho isidingo sokuthi umuntu aze afake isicelo sokuluthola lolu lwazi njengoba kusho imibandela yoMthetho ngezinye izinhlobo zolwazi:

7.1 Ngaphansi Kweminyango Emikhulu

Ulwazi	Izindleko
Ibhukwana Lolwazi	Inani ulithola uma ufaka isicelo
Izindaba Ze-IRBA	Kumahhala
Imibiko Yonyaka kanye Nemibiko Ehlanganisiwe	Kumahhala

7.2 Ngaphansi Kwezomthetho

Ulwazi	Izindleko
Amarejista amalungu (isiqeshana esikhishwe khona)	Kumahhala
Irejista yefemu (isiqeshana esikhishwe khona)	Kumahhala
Izincwadi zokuqinisekiswa kokubhaliswa	Kumahhala
Umhlahlandlela Ngokungaziphathi Ngendlela Okubikekayo kanye nezincwadi okungabhalelwa kuzo	Kumahhala

Ulwazi	Imikhakha yolwazi
Izinkontileka Zokuqeqesha	Izinkontileka Zokuqeqesha Ezikhishiwe
	Izinkontileka Zokuqeqesha Ezisaqhubeka
Izinhlelo Zokweseka	Ukubhalelana Okuvamile
	Imininingwane Yabethuli
	Imikhawulo yokusebenza

	Ukuphatha – izindawo, ukuhamba, indawo yokuhlala
Ukucwaninga – Ezemfundo & Ukuqeqeshwa	Ukuhlolwa okuvumela ukuthi kusetshenziswe izincwadi Ukubuyekezwa kwezidingo zokwamukela Ohlelweni Lokuthuthukiswa Kokucwaningwa Kwamabhuku I-FAESA – Future Accounting Education in South Africa

7.3 Ezemfundo kanye Nokuqeqeshwa

Ulwazi	Izindleko
Ulwazi mayelana nokwaziswa ngomsebenzi ongawenza	Kumahhala
Incwadi yokuqinisekisa ukuphothulwa Kwenkontileka Yokuqeqeshwa	Imahhala
Incwadi yokuqinisekisa ukuphothulwa kwezidingo zokuhlolwa	Imahhala
Ikhophi eqinisekisekiwe Yesivumelwano Sokuqeqesha	Inani ulithola uma ufaka isicelo
Indlela Yokunikwa Ilungelo (Incwadi)	Inani ulithola uma ufaka isicelo
Umhlahlandlela Walabo Abafisa Ukubhalisa kwi-ADP	Umahhala
Amaphepha okuhlolwa kweminyaka yaphambilini (kuye kufinyelele kunyaka ka 2001) izimpendulo ezihlongozwayo kodwa azifakiwe	Inani ulithola uma ufaka isicelo
Iphepha lokuhlolwa, izimpendulo ezihlongozwayo kanye nokuphawula kwabamakayo: Incwajana njenge-PPE ka 2002	Inani ulithola uma ufaka isicelo
Izitifiketi zokuphothulwa kwezidingo zemfundo nokuqeqesha	Inani ulithola uma ufaka isicelo
Uhlelo Lokwazi Umsebenzi	Lumahhala

7.4 Amazinga

Ulwazi	Izindleko
Izimememezelo zokucwaningwa kwamabhuku kanye nemibhalo yokwazi ngalokho	Zimahhala
Ukumenyenzelwa ngezindlela zokuziphatha kanye nezinto zokwazi ngalokho	Kumahhala

8. INCAZELO YEZINSIZAKALO EZITHOLAKALA KUMALUNGU OMPHAKATHI KANYE NENDLELA YOKUFINYELELA KUZO [Isigaba 14(1)(f)]

Lezi zinsizakalo ezilandelayo ziyatholakala kumalungu omphakathi zivela kwa-IRBA:

8.1 Umnyango Omkhulu

- 8.1.1 Ukusiza amalungu omphakathi mayelana nokuthi ungakwazi kanjani ukuthola imibhalo ethile eyahlukene yeBhodi (okungaba yilena: Umbiko Wonyaka, Ibhukwana Lolwazi, Izindaba ze-IRBA kanye ne-Blue Book).

Indlela yokufinyelela: Izicelo zingenziwa ngokubhalwe phansi zihambisane nemali okufanele ikhokhwe, noma kutholakale ngqo kuvela emahhovisini e-IRBA noma kutholakale kuwebhusayithi yethu.

8.2 Owezomthetho

- 8.2.1 Ukusizakala kwamalungu omphakathi mayelana nemibuzo ejwayelekile emaqondana nokuziphatha kwe-RA, Indlela Yokuziphatha yakwa-IRBA kanye Nemithetho Emayelana Nokuziphatha Ngendlela Engemukelekile kanye nanokuthi sifaka kanjani isikhalazo.

Indlela yokufinyelela: Imibuzo ingabhekiswa ngokuthi umuntu azifikele yena mathupha, ngokushaya ucingo noma ngokubhala incwadi, noma ngokungena kuwebhusayithi yethu.

- 8.2.2 Ukusizwa kwamalungu omphakathi mayelana nemibuzo ngesimo sokubhaliswa nje jikelele kwama-RAs kanye nama-femu ama-RA.

Indlela yokufinyelela: Imibuzo ingabhekiswa ngokuthi umuntu azifikele yena mathupha, ngokushaya ucingo noma ngokubhala incwadi, noma ngokungena kuwebhusayithi yethu

- 8.2.3 Ukuphenya kanye nokushushisa izicelo zokungaziphathi ngendlela okwenziwa ngama-RA.

Indlela yokufinyelela: Noma ngabe yiliphi ilungu lomphakathi, inhlango noma inhlanganisela ingakwazi ukufaka isikhalazo nge-RA uma lowo muntu enomqondo wokuthi i-RA inecala lokungaziphathi ngendlela. Lokhu kufanele ukuthi kwenziwe ngongqo we-afidavithi.

8.3 Ezemfundo kanye Nokuqeqeshwa

- 8.3.1 Ukusizwa kwamalungu omphakathi ngemibuzo emaqondana nezemfundo, ukuqeqeshwa kanye nezidingo zokuhlolwa ukuze abe yi-RCA noma i-RA.

Indlela yokufinyelela: Imibuzo ingaqondiswa ngocingo noma ngokubhalwe phansi, noma ngokufinyelela kuwebhusayithi. uma iceliwe, idokhumenti ebeka izidingo ezifanele zingatholakala emahhovisi ethu.

- 8.3.2 Ukusizwa kwalabo abangase babe ngabafuna ukuzobhala ukuhlolwa mayelana nezidingo zokwamukelwa kwabo kanye nezinqubo ngokuthi bangangena kanjani kwi-ADP.

Indlela yokufinyelela: Imibuzo ingaqondiswa ngocingo noma ngokubhalwe phansi, noma ngokufinyelela kuwebhusayithi. uma iceliwe, idokhumenti ebeka izidingo ezifanele zingatholakala emahhovisi ethu.

- 8.3.3 Indlela yokuthola imiphumela yokuhlola.

Indlela yokufinyelela: Ulwazi mayelana nokuthi ngabe i-RCA yaphumelela yini kwizivivinyo zayo noma yafeyila yenza izivivinyo ze-ADP ezenziwa yi-IRBA lungatholakala emahhovisini ethu.

8.4 IRBA

- 8.4.1 Indlela yokuthola amaphepha emibuzo eminyaka eyedlule.

Indlela yokufinyelela: Amalungu omphakathi angaxhumana namhhovisi e-IRBA bese ecela-ke ikhopho yamaphepha emibuzo adlule ukuze awasebenzise, ayakhokhelwa-ke kodwa. Kufanele kukhokhwe kuqala ngaphambi kokuba kukhishwe ulwazi.

8.4.2 Indlela yokuthola uhla lwalabo abebekhala ukuhlolwa kwabo.

Indlela yokufinyelela: Amalungu omphakathi angaxhumana namahhovisi e-IRBA bese ecela uhla lwalabo abebekhala ukuhlolwa kwakamva kwe-Public Practice Examination, kodwa kuyakhokhwa. Kufanele kukhokhwe kuqala ngaphambi kokuba kukhishwe lolu lwazi.

8.4.3 Indlela yokuthola isitifiketi sokuphothulwa kwe-ADP.

Indlela yokufinyelela: I-IRBA inefomu elivamile lokufaka isicelo elitholakala emahhovisi ethu kanye nakuwebhusayithi yethu. Ngemuva kokuthola ifomu lesicelo kanye nemali efanele. Isitifiketi siyaye bese sifakwa ohlelweni lokuthi sibhekwe bese sithunyelwa ngeposi elibhalisiwe. Abafake izicelo zalolu hlobo kuyomele ukuthi balinde okungenani izinyanga ezi-3 kusasetshenzwa isicelo sabo size ukuba sifika kubona isitifiketi.

8.4.4 Indlela yokuthola ukuqinisekiswa kokuphothulwa Kwenkontileka Yokuqeqeshwa.

Indlela yokufinyelela: Amalungu omphakathi angafaka isicelo esibhalwe phansi ahlinzeke ngemininingwane epholele yalowo obethwasela ukuba ngumcwaningi-mabhuku. Ulwazi olukumarekhodi wethu luyaye bese luyaqinisekiswa bese kukhishwa incwadi ejwayelekile eqinisekisiyo, mahhala.

8.4.5 Indlela yokuthola ikhophi Yencwadi eyaziwa ngokuthi:yi “Recognition Model”.

Indlela yokufinyelela: Izicelo zingenziwa ziqonde ngqo emahhovisini ethu kanti lo mbhalo uyatholakala ngokushesha okukhulu, kodwa uyakhokhelwa. Kufanele kukhokhwe kuqala ngaphambi kokuba kukhishwe lo mbhalo.

8.5 Izimemezelo Zokucwaningwa Kwamabhuku

8.5.1 Ukusizakala kumalungu omphakathi ngemibuzo ejwayelekile mayelana namazinga okucwaningwa kwamabhuku, izindlela zokuziphatha zabacwaningi-mabhuku (imibuzo

mayelana Nendlela Yokuziphatha Ngokokwenza Umsebenzi) kanye Nezenzo Zokungenzi Kahle Ezibikekayo.

Indlela yokufinyelela: Imibuzo ingathunyelwa nge-imeyili, ngocingo noma ngokuthi kuhlelwe ukuthi umuntu azizele yena.

9. UKUBAMBA IQHAZA EKWAKHIWENI KWENQUBOMGOMO/UKUSETSHENZISWA KWAMANDLA/UKWENZIWA KWEMISEBENZI [Isigaba 14(1)(g)]

I-IRBA yemukela, ithuthukise, ishicilele futhi inqume izinto ezidingekayo emsebenzini wokucwaningwa kwamabhuku kanti lokho kufaka phakathi amazinga okwazi umsebenzi okusezingeni, imithetho mayelana nokungaziphathi ngendlela kanye nekhodi yokuziphatha ngendlela kwabacwaningi-mabhuku ababhalisiwe. I-IRBA kule misebenzi eyenzayo isizwa ngamakomidi amaningi ehlukeno nawenziwe ngokulandela umthetho. Izinqumo kodwa zenziwa Yisigungu Sonobhala esiqashwe ngokugcwele.

10. IZINCAZELO NGEZINDLELA ZOKUSIZAKALA EZIKHONA MAYELANA NOKUTHILE OKWENZIWE NOMA MAYELANA NOKWEHLULEKA KWE-IRBA UKWENZA OKUTHILE OKUFANELE NGABE IYAKWENZA [Isigaba 14(1)(h)]

Izindlela zokusizakala ziyokwenziwa ngokuthi kufakwe isicelo Enkantolo ngokulandela imithetho yeRiphabhlikhi.

11. INDLELA YOKUKHOKHA

Zonke izimali ezikhokhwayo ziyokhokhwa ngokuthi zidiphozithwe kwi-akhawunti yasebhangwe ye-IRBA. Imininingwane yokubhenka iyohlinzekwa uma ufaka isicelo.

Akukho sicelo esingenziwa ngaphambi kokuba kukhokhwe imali efanele ukukhokhwa (Isigaba 22(1)).

IZIMALI EZIKHOKHELWA AMAREKHODI ESIKHUNGO SOMPHAKATHI NJENGALOKHU ZINQUNYWE YIZIQONDISO ZAMANJE ZOMTHETHO

Izimali zokwenza kabusha lokho okufunwayo, nokukhulunywe ngazo Kwisigaba 15(3) soMthetho, zimi ngale ndlela elandelayo:

a)	Ifothokhophi ngayinye ewubukhulu bekhasi elingu-A4 noma ingxenye	R 0-60
b)	Ikhophi ngayinye ephrintiwe yobukhulu bekhasi elingu-A4 noma ingxenye egcinwe kwikhompyutha noma kwisimo setheknoloji noma efundwa ngomshini	R 0-40
c)	Ikhophi efundwa ngekhompyutha - (i) kwidiski yestifi (ii) kwicwecwe lediskhi	R 5-00 R 40-00
d)	(i) Imibhalo yezithombe ehunyushiwe ikhasi lobukhulu obungu-A4 noma ingxenye yalo (ii) Ikhophi yezithombe ezibukwayo	R 22-00 R 60-00
e)	(i) Umbhalo wokulalelwayo ikhasi lobukhulu be-A4 noma ingxenye yalo (ii) Ikhophi yombhalo olalelwayo	R 12-00 R 17-00
	Imali yokufaka isicelo ekhokhwa yiwona wonke umfakisiselo, ngaphandle komfakisiselo ozenzela isicelo ngokwakhe njengalokhu kushiwo Kwisigaba 22(1) soMthetho	R 35-00

Izimali ezikhokhwayo ngokufinyelela zikhokhwa yilowo ofake isicelo okukhulunywe ngazo Kwisigaba 22(7) soMthetho, ngaphandle-ke uma lowo enikwe ilungelo lokuba makangazikhokhi ngaphansi Kwisigaba 22(8) soMthetho, zimi kanje:

a)	Ifothokhophi ngayinye ewubukhulu bekhasi elingu-A4 noma ingxenye	R 0-60
b)	Ikhophi ngayinye ephrintiwe yobukhulu bekhasi elingu-A4 noma ingxenye egcinwe kwikhompyutha noma kwisimo setheknoloji noma efundwa ngomshini	R 0-40
c)	Ikhophi efundwa ngekhompyutha - (i) kwidiski yestifi (ii) kwicwecwe lediskhi	R 5-00 R 40-00
d)	(i) Imibhalo yezithombe ehunyushiwe ikhasi lobukhulu obungu-A4 noma ingxenye yalo	R 22-00 R 60-00

	(ii) Ikhophi yezithombe ezibukwayo	
e)	(i) Umbhalo wokulalelwayo ikhasi lobukhulu be-A4 noma ingxenye yalo	R 12-00
	(ii) Ikhophi yombhalo olalelwayo	R 17-00
	Ukusesha kokudalulwa kwerekhodi, kwihora ngalinye noma ingxenye yehora, ukukhipha ihora lokuqala, elidingekayo ngenxa yalokho kusesha	R 15-00

Imali yangempela yokuposa ikhokhwa uma kufanele kuposelwe ikhophi yerekhodi kulowo ofake isicelo.

Ukufezekisa izinjongo Zesigaba 22(2) soMthetho lokhu okulandelayo kuyosebenza:

- Amahora ayisithupha kuyisikhathi esizakudlulwa ngaphambi kokukhokhwa kwediphozithi; futhi
- Okokudwa kokuthathu nokuyimali yokutholakala kolwazi ikhokhwa ngofake isicelo.

Leli Bhukwana liyodamane lilungiswa futhi lishicilelwa njalo ngonyaka uma kwenzeka kuba khona ezinye izinto ezishintshayo.