

BQA NCQF QUALIFICATION TEMPLATE

SECTION A: QUALIFICATION DETAILS																					
QUALIFICATION DEVELOPER (S)			Botho University																		
TITLE		Bachelor of Commerce in Accounting										NCQF LEVEL		7							
STRANDS (where applicable)																					
FIELD		Business, Commerce and Management Studies										CREDIT VALUE		480							
SUB FIELD		Accounting																			
New Qualification		✓		Legacy Qualification						Renewal Qualification											
										Registration Code											
SUB-FRAMEWORK		General Education						TVET						Higher Education				✓			
QUALIFICATION TYPE		Certificate		I		II		III		IV		V		Diploma		Bachelor		✓			
		Bachelor Honours						Post Graduate Certificate						Post Graduate Diploma							
		Masters										Doctorate/ PhD									
Qualifications Authority																					
RATIONALE AND PURPOSE OF THE QUALIFICATION																					
RATIONALE: Botswana through its Vision 2036 advocates for sustainable economic development through human and social development. The growth of Botswana's financial sector and complex business transactions underscore the urgent need for continued offering of the Bachelor of Commerce degree in Accounting. There is a need to support this growth by continuously training more accountants. It is worthwhile to note that in Botswana and the SADC region accountants are considered a scarce skill. The accountancy profession naturally spans across all business sectors and industries and supports all aspects of Botswana's economy. Botswana's economy has been diversifying and expanding at a fast pace over the past years to a large extent through foreign direct investment of P 3.2 billion (SONA 6, 2022-23) For continued and sustained foreign investment there is a need to provide investors with																					

assurance that their investments will be well taken care of and this is one of the key fundamental aspects of the accountancy profession. Good accountants are trained to protect public interests.

The expanding and increasingly diversified economy of Botswana needs competent professional accountants who are all-rounded (financial accounting, management accounting, financial management, corporate governance, taxation, audit and assurance). The economy requires professional accountants who exhibit the following fundamental ethical principles: objectivity, integrity, professional competence and due care. These fundamental ethical principles are not easily achieved and may be attainable through rigorous and sustained training.

The government's long-term objectives need fully equipped accounting professionals. It is against this background that the qualification seeks to develop multi-skilled professionals. This qualification provides grounding in other areas like risk, business and research skills. The BCom in accounting equips learners with skills that help them to work as fully fledged accounting professionals who can find place in any industry locally, regionally and internationally. The qualification provides cutting edge skills, through the use of Artificial Intelligence (AI) tools relevant to the accounting profession.

The HRDC top occupational demand published in 2023/2024 has shown that accounting skills are scarce in Botswana and encouraged universities to provide an adequate supply of qualified and productive graduates (HRDC, 2023/2024). Therefore, this B.Com in Accounting qualification has been developed to achieve Botswana's vision 2036. It will equip the learners with the knowledge, skills and competencies required of accounting practitioners. The current industry trends show that there is still a shortage of qualified citizens registered as professional accountants in Botswana. This clearly justifies the need for training of more accountants.

Furthermore, a recent market survey by Botho University, coupled with feedback from key industry stakeholders—including accounting firms and the regulator, which has confirmed the strong demand for such a qualification, with employers seeking graduates who are equipped to navigate complex financial environments.

In summary, the Bachelor of Commerce in Accounting is structured to equip students with a solid foundation in accounting principles, financial management, and business practices. This qualification addresses the growing demand for competent accounting professionals in Botswana and beyond. By integrating global financial trends, digital innovation, and sustainable business practices, the programme prepares graduates to contribute meaningfully to both the public and private sectors. It aims to strengthen the country's financial infrastructure, support economic development, and enhance Botswana's position in the regional and global economy.

PURPOSE: (itemise exit level outcomes)

The purpose of this qualification is to produce graduates with specialised knowledge, skills and competence to:

1. Demonstrate the ability to integrate and apply core accounting principles, financial reporting standards (IAS/IFRS), taxation, auditing, and relevant legal and ethical frameworks to prepare and interpret financial and management reports and support informed decision-making in diverse business environments.
2. Design, implement, and evaluate accounting information systems and apply digital tools and technologies to support business operations, financial processes, and strategic decision-making

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in a technology-driven environment.

3. Conduct applied research, critically analyse complex real-life business and accounting problems, and develop practical, evidence-based solutions that reflect ethical considerations and sound professional judgment.

MINIMUM ENTRY REQUIREMENTS (including access and inclusion)

Entry into this qualification is through any one of the following requirements:

- The applicants must have certificate Level IV NCQF level 4 BGCSE or equivalent with 5 passes including English and Mathematics.

Applicants that do not meet the above criteria but possess relevant industry experience will be considered through recognition of prior learning (RPL) OR Credit Accumulation and Transfer Policy (CAT) on a case-by-case basis as per BQA policy.

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SECTION B		QUALIFICATION SPECIFICATION	
GRADUATE OUTCOMES)	PROFILE (LEARNING	ASSESSMENT CRITERIA	
1. Identify accounting, economic and business management concepts, to provide valuable insights into the financial health and strategic direction of the organisation.		1.1 Apply key accounting, economic, and business management principles to analyse basic financial and operational information of an organisation. 1.2 Use appropriate accounting tools and frameworks to interpret financial statements and business indicators, drawing reasoned conclusions about financial health and efficiency of an organisation. 1.3 Integrate multiple business concepts to provide well-founded insights into the organisation's current position and future direction, supporting recommendations with logical argument and evidence.	
2. Apply accounting principles, ethics, financial reporting standards, auditing, taxation, and relevant laws and regulations.		2.1 Demonstrate the ability to accurately apply accounting principles and financial reporting standards in the preparation and interpretation of financial statements in accordance with relevant frameworks such	

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	as IFRS or national GAAP. 2.2 Apply ethical principles and professional codes of conduct to identify, evaluate, and respond to ethical issues in accounting and auditing contexts, ensuring integrity, objectivity, and professional competence. 2.3 Interpret and apply current Botswana tax legislation to calculate tax liabilities, complete tax returns, and ensure compliance for both individuals and entities, while recognising opportunities for lawful and ethical tax planning. 2.4 Conduct audit procedures including risk assessment, testing, evaluation of internal controls, and documentation of findings in accordance with International Standards on Auditing (ISA). 2.5 Analyse and apply legal and regulatory frameworks relevant to accounting, auditing, and financial reporting, including company law, governance codes, and statutory compliance requirements.
3. Use accounting software to capture transactions and demonstrate an understanding of the role of information technology in an organisation.	3.1 Use accounting software to accurately record financial transactions and generate standard financial reports for an organisation. 3.2 Demonstrate the ability to perform accounting processes with appropriate software tools, ensuring data accuracy, internal controls, and reporting efficiency. 3.3 Evaluate the impact of current and emerging technologies (e.g., cloud computing, automation, AI, blockchain) on accounting practices and business decision-making.
4. Prepare and analyse financial statements in accordance with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Practices (GAAP).	4.1 Accurately prepare financial statements (Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Cash Flows, and Statement of Changes in Equity) that comply with the recognition, measurement, and presentation requirements of relevant IAS/IFRS. 4.2 Correctly apply specific IAS/IFRS (e.g., IAS 1, IFRS 15, IFRS 16) to accounting

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	transactions and disclosures, demonstrating an understanding of their principles and implications on financial reporting. 4.3 Analyse financial statements using appropriate ratios, trend analysis, and interpretation techniques (financial, non-financial, etc) to evaluate financial performance and position, and provide informed insights or recommendations in line with international best practices.
5. Prepare and evaluate budgets, cost analysis, and environmental management accounting reports to aid in decision-making and performance management within an organisation.	5.1 Accurately prepare detailed operational and capital budgets using appropriate accounting techniques and organisational data. 5.2 Analyse cost structures and variances using relevant cost analysis methods (e.g., break-even analysis, marginal costing, variance analysis) to support effective management decisions. 5.3 Compile and interpret environmental management accounting reports, incorporating sustainability metrics to evaluate organisational performance and inform strategic planning.
6. Demonstrate an understanding on how to conduct research and solve complex real-life problems arising from the business environment.	6.1 Research and formulate a clear and relevant research problem or question based on a current or emerging issue in the business environment, supported by appropriate background information and justification. 6.2 Select and apply appropriate research methods and analytical tools to collect, evaluate, and interpret data in a structured and logical manner. 6.3 Develop practical, evidence-based solutions or recommendations that address the identified problem, demonstrating critical thinking, ethical consideration, and awareness of business implications.

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SECTION C	QUALIFICATION STRUCTURE				
COMPONENT	TITLE	Credits Per Relevant NCQF Level			Total Credits
		Level [5]	Level [6]	Level [7]	
FUNDAMENTAL COMPONENT Subjects/ Courses/ Modules/Units	Introduction to MS Office	10			10
	Academic Writing for Business	10			10
	Business Mathematics & Statistics 1	10			10
	Legal Aspects of Business	10			10
	Fundamentals of Business & Finance	10			10
	Business Management	10			10
CORE COMPONENT Subjects/Courses/ Modules/Units	Marketing Management		10		10
	Business Mathematics & Statistics 2	10			10
	Introduction to Financial Accounting	10			10
	Business Ethics and Assurance	10			10
	Cost Accounting		10		10
	Corporate Administration		10		10
	Taxation 1		10		10

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	Micro- economics		10		10
	Financial Technology		20		20
	Computerised Accounting		10		10
	Financial Accounting 1		10		10
	Macro Economics		10		10
	Audit and Assurance 1		20		20
	Financial Management 1		10		10
	Corporate Secretaryship		10		10
	Financial Accounting 2		10		10
	Taxation 2			20	20
	Environmental Management Accounting			20	20
	Financial Reporting			20	20
	Financial Management 2			10	10
	Research Methods in Business			10	10
	Company Law			10	10
	Blockchain Technology			10	10
	Public Sector Financial Reporting			10	10
	Research Project 1: Proposal Writing			10	10

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	Corporate Governance & Corporate Social Responsibility			10	10
	Corporate Administration 2			10	10
	Professional Practice in Accounting			40	40
	<i>Research Project 2: Dissertation</i>			20	20
STRANDS/ SPECIALIZATION	Subjects/ Courses/ Modules/Units	Credits Per Relevant NCQF Level			Total Credits
		Level [5]	Level [6]	Level [7]	
1.					
2.					
Electives	Taxation 3			10	10
	Audit and Assurance 2			10	10
	Risk Management & Insurance			10	10
	Entrepreneurship and Innovation			20	20
	Social Entrepreneurship			20	20
	Innovation for Sustainable Development			20	20



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SUMMARY OF CREDIT DISTRIBUTION FOR EACH COMPONENT PER NCQF LEVEL

TOTAL CREDITS PER NCQF LEVEL

NCQF Level	Credit Value
Level 5	90
Level 6	150
Level 7	240
TOTAL CREDITS	480

Rules of Combination:

(Please Indicate combinations for the different constituent components of the qualification)

The credit combination for this qualification is from 60 fundamental components, 380 core components and the remaining 40 is from elective components.

Students should complete all fundamentals, core and elective components (480 credits) to achieve the qualification.

List of pre- requisites for the qualification

- a) Business Mathematics and Statistics 1 must be achieved as a pre- requisite of Business Mathematics and Statistics 2
- b) Introduction to Financial Accounting must be achieved as a pre-requisite to Financial Accounting 1
- c) Financial Accounting 1 must be achieved as pre - requisite of Financial Accounting 2
- d) Corporate Administration 1 must be achieved as a pre- requisite of Corporate Administration 2.
- e) Financial Accounting 2 must be achieved as pre - requisite of Financial Reporting
- f) Audit and Assurance 1 must be achieved as a pre- requisite of Audit and Assurance 2.
- g) Taxation 1 must be achieved as a pre- requisite of Taxation 2.
- h) Micro- economics must be achieved as a pre- requisite of Macro- Economics.
- i) Cost Accounting must be achieved as a pre- requisite of Environmental Management Accounting.
- j) Financial Management 1 must be achieved as a pre- requisite of Financial Management 2.
- k) Research Methods in Business must be achieved as a pre- requisite of Research Project 1: Proposal Writing.
- l) Research Project 1: Proposal Writing must be achieved as a pre- requisite of Research Project 2: Dissertation.
- m) Business Ethics and Assurance must be achieved as a pre - requisite of Audit and

Assurance 1.

- n) Computerised Accounting must be achieved as a pre - requisite of Computerised Auditing.

NB: Professional Practice: The student should have attained at least 240 credits before enrolling for internship qualification.

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ASSESSMENT ARRANGEMENTS

All assessments which are leading to the award of the qualification should be based on learning outcomes and associated formative and summative assessment.

Formative assessments

The weighting of formative assessment is 40% of the Final assessment mark.

Summative assessments:

The weighting of summative assessment is 60% of the Final assessment mark.

MODERATION ARRANGEMENTS

Moderation shall be conducted by Moderators who have been registered with the Botswana Qualifications Authority (BQA). Internal and external moderators shall be engaged and shall be BQA accredited subject specialists in relevant fields with relevant industry experience and academic qualifications. Both internal and external moderation shall be done in accordance with applicable policies and regulations.

RECOGNITION OF PRIOR LEARNING

There shall be provision for awarding the qualification through RPL means according to National RPL policy.

CREDIT ACCUMULATION AND TRANSFER

There shall be provision for awarding the qualification through CAT, in line with the National CAT Policy.

PROGRESSION PATHWAYS (LEARNING AND EMPLOYMENT)

Horizontal Articulation:

- Bachelor of Commerce in Finance
- Bachelor of Commerce in Banking & Finance
- Bachelor of Commerce in Management Accounting
- Bachelor of Commerce in Forensic Accounting

Vertical Articulation:

- ACCA
- CIMA
- Master of Commerce in Accounting
- Master of Business Administration (MBA)
- Master of Science in Finance

Employment Pathway:

After completing the BCom in Accounting qualification, students are expected to be practitioners as follows:

- Accountants
- Assistant Accountant
- Auditors
- Educationist
- Taxation Consultants
- Finance Managers
- Accounts Consultants
- Middle Level Managers
- Accounts clerks
- Bookkeepers

QUALIFICATION AWARD AND CERTIFICATION

The learner will be awarded 'Bachelor of Commerce in Accounting' by the institution, after attaining 480 credits value as specified in the rules of combination and credit distribution. The certificate shall be awarded upon graduation.

SUMMARY OF REGIONAL AND INTERNATIONAL COMPARABILITY

This qualification was compared with similar qualifications offered by Stellenbosch University, University of the Free State, and the University of Manchester and they all share a common purpose, they are designed to train graduates to become professional accountants capable of operating in competitive business environments. While the titles of the qualifications differ slightly, such as BCom in Accounting (for the developed qualification), BCom in Financial Accounting (Stellenbosch), Bachelor in Accounting (Free State), and BSc in Accounting (Manchester), they reflect similar academic and professional goals.

In terms of National Credit Qualifications Framework (NCQF) levels, all qualifications are positioned at level 7, or an equivalent level, ensuring alignment in the depth and complexity of learning. This developed qualification carries a total of 480 credits, which is higher than Stellenbosch University's (NCQF Level 7) 392 credits, the University of the Free State's (NQF Level 7) 456 credits, and the University of Manchester's (FHEQ Level 6) 330 credits. Additionally, the duration of this qualification is eight semesters, compared to six semesters for the others (excluding any bridging or foundation periods). This indicates a more extensive curriculum and potentially broader skill coverage by this qualification.

The exit outcomes for all four qualifications show strong alignment, as they enable graduates to register with professional accounting bodies and pursue related careers. However, the number of explicitly stated exit outcomes varies. This developed qualification, together with the

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comparatives have exit outcomes that are closely aligned. The intended graduate capabilities are similar, although this developed qualification provides a more summarised learning achievement.

Regarding modules and subjects covered, all institutions focus on core areas such as financial accounting, taxation, auditing, business law, and economics. However, this qualification stands out by offering several modern and forward-looking elective modules such as Financial Technology, Blockchain Technology, Entrepreneurship and Innovation, and Social Entrepreneurship for Sustainable Development. These modules are not part of the qualifications at the comparator universities, giving this qualification's curriculum a more contemporary edge.

The assessment strategies and weightings across the institutions are generally aligned with standard academic and professional practices, including formal examinations, coursework, and applied projects. Although exact details on assessment methods are not fully provided for each institution, it can be inferred that this qualification incorporates more applied assessments due to its practical and innovative module offerings.

All four qualifications adhere to their respective national qualification rules and standards, allowing graduates to meet the requirements for professional certification and further academic study. This qualification, with its broader credit load and greater number of modules, appears more comprehensive in terms of academic workload.

In terms of education and employment pathways, graduates from all four institutions can pursue similar opportunities. These include professional registration with accounting bodies, employment in various accounting and financial roles, and academic progression to honours or postgraduate qualifications. This reinforces the value and comparability of each qualification in the broader educational and employment landscape.

In summary, while the qualifications share key similarities in level, purpose, and professional relevance, this qualification distinguishes itself through its longer duration, higher credit value, greater number of modules, and inclusion of modern, industry-relevant subjects.

REVIEW PERIOD

This qualification will be reviewed after five (5) years upon registration.

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For Official Use Only:

CODE (ID)			
REGISTRATION STATUS	BQA DECISION NO.	REGISTRATION START DATE	REGISTRATION END DATE

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LAST DATE FOR ENROLMENT	LAST DATE FOR ACHIEVEMENT



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