

QUALIFICATION SPECIFICATION										SECTION A	
QUALIFICATION DEVELOPER				LOGAN BUSINESS COLLEGE							
TITLE			Bachelor of Science in Forensic Financial Accounting					NCQF LEVEL		7	
FIELD		Business, Commerce and Management Studies				SUB-FIELD		Forensic Financial Accounting			
New qualification		✓		Review of existing qualification							
SUB-FRAMEWORK		General Education		✓		TVET		Higher Education		✓	
QUALIFICATION TYPE		Certificate				Diploma		Bachelor		✓	
		Bachelor Honours				Master		Doctor			
CREDIT VALUE										525	
1. RATIONALE AND PURPOSE OF THE QUALIFICATION											
<p>1.1. RATIONALE FOR THE QUALIFICATION</p> <p>The developer conducted an extensive market survey prior to the designing of the qualification to establish the existence of the demand and relevance of the Degree qualification. During the process critical skills gaps were identified in the Forensic Financial Accounting Industry.</p> <p>A Market Survey was also conducted to establish demand and relevance of the qualification in the Industry. It revealed that central government, parastatals, private companies and District Councils were in need of the qualification. A survey amongst 100 potential students was undertaken, and it revealed that 80% were interested in the qualification.</p> <p>1.1.1. PURPOSE OF THE QUALIFICATION</p> <p>The fundamental mission of Forensic Financial Accounting undergraduate qualification is to produce graduates with high caliber, technology literate Forensic Accountants who are equipped with knowledge and skills in the following:</p> <ul style="list-style-type: none"> • Forensic Accounting Investigation • Forensic Auditing • Litigation support • Fraud Examination. • utilize rapidly developing information technologies widely used by the Forensic Accounting sector • resolving legal disputes and or arbitration • preparing and submitting expert reports • Supporting judges in subjects relating to accounting • Verification of accounting records and supporting due diligence. <p>Graduates will have job opportunities in the financial and forensic sector as well as in other sectors, such as in banks and other financial companies, stock exchange, legal firms, police forensic department insurance companies and consulting companies. They will get career positions as Certified Forensic Accountants and Certified Fraud Examiners, administrative positions in the forensic financial sector and universities.</p>											

2. ENTRY REQUIREMENTS (including access and inclusion)

2.1. ENTRY REQUIREMENTS

- NCQF Level 4 in general education, e.g. Botswana General Certificate of Secondary Education (BGCSE) or equivalent like IGCSE, with a pass in the relevant subjects including English, Mathematics.
- NCQF Level 4 in TVET (relevant Certificate IV).
- Graduate with NCQF Level 5, Certificate in the related field qualify for entry into the qualification to be awarded a qualification after completion with 360 credits.
- Mature Entry will also be provided for, and candidates will have to meet the necessary criteria set by individual ETPs in accordance with their respective policies and regulations for admission.
- Recognition of Prior Learning (RPL) and CATS will also be provided for, and candidates will have to meet the necessary criteria set by individual ETPs in accordance with their respective policies and regulations for RPL and CATS.

3. GRADUATE PROFILE (LEARNING OUTCOMES)	ASSESSMENT CRITERIA
Upon completion of this qualification, candidates will be able to:	
3.1. Demonstrate understanding of Business transactions that are relevant for the financial growth of the business, financial statements for end of year financial accounting and prepare budgets for the institution.	3.1.1. Exhibit their knowledge on Business Transactions and Source Documents. 3.1.2. Record transactions and apply the double-entry system of balancing accounts. 3.1.3. Prepare Financial Statements for the Sole Trader. 3.1.4. Prepare and Analyze Financial Statements for Companies. 3.1.5. Prepare a Statement of cash flow, which fulfills the requirements of Statement 1AS7.
3.2. Exhibit strong practical knowledge, skill and competence computer software, the network system and use of software applications.	3.2.1. Demonstrate knowledge and skills in computer software and their peripheral software and hardware applications. 3.2.2. Draw the components of the computer, label and describe their functions. 3.2.3. Employ appropriate operating systems and utility programs in computer networks and internet.
3.3. Apply their knowledge, skills and competence in different statistical approaches.	3.3.1. Demonstrate knowledge and skills in statistics and its applications in the business world. 3.3.2. Employ appropriate methods for sampling distributions and estimations. 3.3.3. Demonstrate requisite skills and attitudes in the calculation of various statistical inferences including deviation, Regression, and Time Series.
3.4. Develop expert knowledge about the Forensic Financial Auditing' environment, the Forensic Financial Accounting Systems and their functions and Conduct Forensic Financial Accounting in Financial Institutions and legal systems.	3.4.1. Explain Forensic Financial Systems and how they function in the financial sector. 3.4.2. Equip students with the Technical and analytical tools, and strategic abilities necessary to understand the evolution and workings of the commercial banking industry. 3.4.3. Conduct Forensics Audits in Financial Institutions. 3.4.4. Practice Forensic Financial Accounting in Banks and Financial Institutions to establish white collar Crimes.
3.5. Conduct a Practical exercises	3.5.1. Explain the criminal statutes and elements

<p>involving investigative research, interviewing techniques and indirect methods of proof used in resolving financial crimes, device techniques used in solving financial crimes, interviewing, rules of evidence, and sources of information, forensic accounting procedures, and current issues in financial investigations.</p>	<p>required to prove a prima facie criminal case (a case proven when evidence has been presented that proves beyond a reasonable doubt the elements of a crime).</p> <p>3.5.2. Apply investigative techniques in solving financial crimes, including interviewing and inquiry techniques.</p> <p>3.5.3. Demonstrate the application of knowledge in forensic accounting methods, rules of evidence, and Statutes in a complex criminal financial investigation by completing indirect methods of proof.</p> <p>3.5.4. Undergo and examination in Certified Fraud Examiners (CFE) certification.</p>
<p>3.6. Apply their research knowledge, skills and competence in a practical research project which is aligned to their areas of specialization and organization of their choice.</p>	<p>3.6.1. Choose a research topic to work their dissertation on the organizations of their choice.</p> <p>3.6.2. Make a write up of the backgrounds of the topic and the organizations following a research guideline.</p> <p>3.6.3. Critic literature review and relate their topic to what has been researched by other scholars to answer the research questions.</p> <p>3.6.4. Come up with the relevant research methodology and design incorporating data collection methods ensuring the accuracy and validity of the instruments used.</p> <p>3.6.5. Present the data and discuss the findings of the research.</p> <p>3.6.6. Conclusion and recommendation to be done.</p>
<p>3.7. Work at the organizations of their choice on attachment to allow the student to acquire the technical knowledge in the relevant field, in a real work based situation.</p>	<p>3.7.1. Visit companies for industrial companies.</p> <p>3.7.2. Enhance their Computerized Forensic Financial skills through practice and processes of organization of attachment.</p> <p>3.7.3. Produce placement report detailing work done and skills acquired</p> <p>3.7.4. Present on their placement experience</p> <p>3.7.5. Keep a detailed log-book of work done, with workplace supervisor approvals</p>

4. QUALIFICATION COMPOSITION AND RULES			
FUNDAMENTAL COMPONENT Subjects / Units / Modules /Courses	Title	LEVEL	Credits
	Introduction to Forensic Financial Accounting	5	13
	Business Communications	5	13
	Introduction to Accounting	5	13
	Introduction to Economic Crimes	5	13
	Information communication Technology	5	13
CORE COMPONENT Subjects / Units / Modules /Courses	Forensic Data Analytics and Electronic Evidence	6	14
	Finance and Accounting	6	15
	Business Law	6	14
	Computer Crimes and Cyber Security	6	14
	Money Laundering, Detection and Investigation	6	14
	Financial Risk Management Software	6	14
	Mathematics for Forensic Financial Accounting	6	14
	Psychology of the Fraudster	6	14
	Fraud Detection and Techniques	6	14
	Professional Ethics	6	14
	Prevention and Detection of Corruption and Procurement Fraud	7	14
	Cyber Forensics and Information Technology	7	14
	Creativity and Innovation	7	14
	Treasury Management	7	14
	Public Sector Finance	7	14
	Forensic Investigations	7	14
	Research Methods	7	14
	Security Architectures and System Administration	7	14
	Entrepreneurship	7	14
	Project Management	7	14
	Investment Analysis	7	14
	Actuarial Products and Liabilities	7	14
	Corporate Finance	7	15
	Corporate Strategy	7	15
	Corporate Governance	7	15
	International Financial Markets	7	15
	International Financial Forensics	7	15
	Dissertation	7	20
	INDUSTRIAL ATTACHMENT	7	28
ELECTIVE COMPONENT (Choose 2 of the Modules)	Digital Forensics for the Fraud Examiner	7	14
	Fraud, Waste, Abuse and Corruption in Public Organizations	7	14
	Corporate and White-Collar Crime	7	14
	Forensic Auditing	7	14
	Totals		525

4.1. Rules of combinations, Credit distribution (where applicable):

In order for the qualification to be awarded the qualifying graduate must have acquired the following credits:

Level Distribution

Level 5 - 65 Credits

Level 6 - 141 Credits

Level 7 - 319 Credits

4.1.1. Credit Distribution

No	Component	Modules	Credits
1	Fundamental Component	5	65
2	Core Component	29	432
3	Elective Component Choose 2 Modules	2	28
4	Total	33	525

5. ASSESSMENT STRATEGIES, REQUIREMENTS AND WEIGHTINGS

5.1. Formative Assessment

All formative assessments shall be aligned to learning outcomes and/or sub-outcomes. Formative assessment or continuous assessment include tests Class Discussions, Role Presentations, practical and assignments as well as Mid-term Assessments. These forms of assessments contribute to **40%** of the final grade.

5.2. Summative Assessment

Summative assessment occurs at the end of a teaching and learning cycle when students are given the opportunity to demonstrate what they have learned by applying their knowledge in new and authentic contexts. Summative assessments are a means to gauge, at a particular point in time, student learning relative to the pre-defined criteria communicated to students prior to and during formative assessment. Although the information gained from this type of assessment is important, it can only help in evaluating certain aspects of the learning process. The Final Examination contribute to **60%** of the final grade. Final Examinations are written at the end of each semester.

6. MODERATION ARRANGEMENTS

6.1. INTERNAL MODERATION REQUIREMENTS

Moderation will cover two general phases, namely:

- Phase 1: Pre - Assessment
- Phase 2: Post - Assessment

6.2. PRE-ASSESSMENT MODERATION

- i. Moderate all questions of the examination paper, paying particular attention to clarity and mechanics of language and spelling.
- ii. Moderate the marking scheme. This will include allocation of marks for each part/section or step.
- iii. Moderate the general instructions on the front cover of the Question Paper, including course code, time-allocation and any other instructions.
- iv. Ensure that special tables, formulae and other technical documents accompanying the Question Paper are available.
- v. Edit and suggest improvements to the questions.
- vi. Ensure that there is a balance between the time allocated for the paper, the level of difficulty of the questions, as well as marks allocated.
- vii. Ensure that the topics in the course outline have been fairly covered by the material examined.

6.3. POST –ASSESSMENT MODERATION

After all scripts have been marked, the moderator will:

- Sample some scripts for moderation purposes
- Check if all scripts have been assessed using the same criteria.
- Verify if assessment judgments and decisions have been done consistently and that principles such as validity, authenticity, currency and sufficiency have been considered.
- Check if calculation of marks has been done correctly.
- Check if necessary records and reports have been completed.

6.4. SAMPLING PROCEDURE

The 'Rule of thumb' for Sampling that is often recommended is that a sample of the answer scripts is taken comprising:

- All the scripts if the total number is less than 10.
- 30% of the total number of assessed scripts.
- The sample should represent a reasonable distribution of marks including scripts with top marks and ones with very low marks.
- The moderator will check that the marking of the sample is consistent with the marking scheme. Moderator will often sign the moderated scripts.
- The tolerance range for moderation difference is +/-5% of the mark given by the examiner.

7. CRITERIA FOR SELECTION OF ASSESSORS AND MODERATORS

Assessors and Moderators will be selected from the pool of qualified and experienced lecturers who teaching and training certification. They should also be registered by BQA as Assessors and/or moderators.

7.1. Qualification Requirements

A minimum Master's degree in the relevant field plus evidence of competence in assessment and moderation.

7.2. Professional work experience required

A least two years of academic experience plus work experience in relevant field

7.3. Professional registration and accreditation

Assessors and moderators must have valid registration and accreditation with all relevant bodies such as Botswana Qualification Authority (BQA) or any other relevant and Recognised Body.

8. RECOGNITION OF PRIOR LEARNING (RPL)- if applicable

Recognition of Prior Learning (RPL) will be implemented for this qualification in accordance with relevant RPL principles and common practices. It will be implemented also in accordance with the relevant national RPL guiding instruments such as National policy and or guidelines.

Further, the process for administration of RPL will depend on relevant institutionally specific RPL policies and guidelines, as well as instruments. These will be developed by individual ETPs in alignment with the national guiding documents.

Credit Accumulation and Transfer system will also be implemented for this qualification to recognize previously acquired learning and attainment.

9. PROGRESSION PATHWAYS (LEARNING AND EMPLOYMENT)

9.1. Horizontal Progression

Graduates of this qualification may consider pursuing related qualification for the purpose of multiskilling, retooling and gain expert knowledge in the Forensic Financial Accounting field. Credit transfer, module mapping and exemptions can be exercised in the following programmes:

- Bachelor of Commerce in Forensic Finance.
- Bachelor of Commerce in Investigative Accounting.
- Bachelor of Business Administration in Finance and Accounting.
- Bachelor of Science in Business Accounting, etc.

9.2. Vertical Progression

Graduates may progress to qualifications such as:

- Post Graduate Diploma in cognate area.
- Master of Commerce in Forensic Finance.
- Master of Science in Investigative Accounting.
- Master in Business Administration in Finance and Accounting.

- Master of Science in Business Accounting, etc.

10. EMPLOYMENT PATHWAYS

Graduates from the Bachelor of Science in Forensic financial Accounting will have requisite competencies and attributes to work as:

- Investigative Account assistance.
- Forensic Accountant.
- Forensic Auditor.
- Fraud Investigator.

11. QUALIFICATION AWARD AND CERTIFICATION

11.1. Minimum Standard of achievement for the award of the qualification.

To be awarded this qualification, a candidate must complete 65 Credits of the Fundamental Component, 432 Credits of the Core component and 28 Credits of the Elective component. Those who meet that requirement will be issued a certificate.

Candidates who do not meet the stipulated minimum requirements will be given two opportunities to resit for the modules they failed until they pass to be awarded a qualification.

12. Regional and International Comparability

As per the matrix provided, it is clear that this qualification generally compares well with the other qualifications studied (Bachelor of Commerce in Finance and Forensics for **University of Luxemburg – Germany**, and Bachelor of Science in Forensic Accounting for **Witwatersrand University in South Africa**). The exit outcomes cover similar scope and depth and are aligned to exit-level descriptors typical to this level and type of qualification, as well as competencies required for registration and accreditation with professional bodies such as Botswana Institute of Chartered Accountants and the Banking Association of Botswana (BAB). However, what sets this qualification apart from the qualifications examined is that, there is provision for development of attributes such as Forensic Banking and Finance, the communication system, which are crucial for the Banking and Finance Industry.

13. REVIEW PERIOD

5 years upon registration, or as and when the need arises.