SECTION A:	QUALIFICATION DETAILS		
QUALIFICATION DEVELOPER (S)	Logan Business College		
TITLE	Bachelor of Science in Forensic Financial 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										

RATIONALE AND PURPOSE OF THE QUALIFICATION

RATIONALE : The Human Resource Development Council (HRDC) Priority Skills Report – March 2025, together with the Priority Skills 2023/2024 consolidated list of priority occupations, continues to highlight Forensic Accounting and Forensic Audit as critical and emerging priority skills within the Finance and Business Services Sector in Botswana. The March 2025 report reinforces earlier findings by underscoring the increasing national demand for advanced financial investigation, forensic audit, fraud risk management, financial compliance, and

governance-related skills, driven by economic diversification, digitalisation, and heightened regulatory expectations.

The HRDC Priority Skills 2023/2024 (p.19) identified persistent technical skills gaps in the Finance and Business Services sector, particularly in areas of statutory and regulatory compliance, financial investigations, inspections and forensic reviews, and research, analytical and interpretive financial skills.

These gaps remain evident and are further emphasised in the March 2025 HRDC Priority Skills Report, which notes the growing complexity of financial crimes, cyber-enabled fraud, money laundering, procurement irregularities, and corporate governance failures across both the public and private sectors. The report stresses the need for specialised forensic accounting expertise capable of responding to these challenges through technologically informed financial analysis, evidence gathering, and litigation support.

In addition to technical deficiencies, both the 2023/2024 and March 2025 HRDC Priority Skills Reports identify critical soft skills shortages associated with the limited availability of forensic accounting professionals. These include advanced communication and reporting skills, high levels of attention to detail, professional judgement and ethical decision-making, and interpersonal and investigative interviewing skills.

These competencies are central to forensic accounting practice and distinguish forensic accountants from conventional finance and accounting professionals.

Earlier labour market research conducted by the Human Resource Development Council (December 2016) on the Top 20 Occupations in High Demand further substantiates the long-standing skills deficit within Botswana's finance-related occupations. The study noted shortages of finance officers in the tourism sector (HRDC, December 2016:16) and identified acute shortages in the Business and Financial Services Sector, including Financial and Investment Analysts, Asset and Fund Managers, Financial Risk Managers, Insurance Underwriters and Loss Assessors, Cost and Management Accountants, and Internal and External Auditors (HRDC, December 2016:23).

The same report also highlighted a shortage of Investment and Financial Analysts within the manufacturing sector (HRDC, December 2016:3). These occupational shortages persist and have evolved to demand forensic-oriented financial capabilities, as reaffirmed in the March 2025 HRDC skills forecasts.

The proposed Bachelor of Science in Forensic Financial Accounting is therefore strategically positioned to address both historical and emerging labour market gaps by providing learners with specialised education in forensic finance, audit, investigation, and financial risk management. The programme is designed to prepare graduates for mid-level to executive

finance roles, including forensic accounting, financial investigation, risk and compliance management, investment analysis, and pension and asset fund management.

To validate labour market relevance, a needs assessment survey was conducted to identify existing gaps in accounting and forensic finance skills. The study assessed the attractiveness and relevance of the Forensic Financial Accounting qualification and targeted two groups current and prospective students, and public and private sector organisations.

A total of 500 questionnaires were administered to students, while eight organisations (seven private sector and one public sector) participated in the employer survey. Findings confirmed strong demand for graduates with forensic accounting competencies, particularly in fraud detection, regulatory compliance, investigative accounting and litigation support.

The purpose of the Bachelor of Science in Forensic Financial Accounting is to produce graduates with competencies in forensic financial investigation, finance consultancy, financial risk and compliance management, pension and investment fund management, and financial market and data analysis to enable them to perform effectively within complex and highly regulated business environments.

Globally, regionally, and nationally, economic systems are becoming increasingly technology-driven and risk-sensitive, resulting in a surge in demand for forensic accountants. Forensic accountants play a critical role in supporting corporations, government entities, and regulatory bodies by identifying fraud, corruption, financial misstatement, and related economic crimes. They apply specialised skills in evidence collection, transaction reconstruction, digital financial analysis, and expert reporting, which are essential in both civil and criminal proceedings.

Unlike traditional professional accountants, forensic accountants work closely with law enforcement agencies, prosecutors, regulators, and legal practitioners, often serving as expert witnesses. Their work environment is dynamic and non-routine, involving financial analysis, investigative interviews, document examination, and courtroom support. This level of professional specialisation and service delivery is currently limited within Botswana's accounting profession and is explicitly addressed by the proposed qualification.

In alignment with the HRDC Priority Skills Report – March 2025, the introduction of the Bachelor of Science in Forensic Financial Accounting directly responds to Botswana's priority skills agenda by developing a sustainable pipeline of highly skilled forensic finance professionals capable of supporting national economic governance, financial integrity, and institutional accountability.

PURPOSE: (itemise exit level outcomes)

The purpose of this Bachelor of Science in Forensic Financial Accounting qualification is to produce graduates with specialised knowledge, skills and competence to:

- Apply practical knowledge to analyze fraud and be able to detect occupational fraud including financial fraud, e-commerce and cybercrimes, money laundering and white collar crime.
- Examine and integrate the emerging trends in fraud investigation and e-commerce crimes using the modern day techniques and technology.
- Collect, collate, preserve, analyze, present evidence which is legally acceptable and court- ready.
- Design and review organizations systems of internal control especially those intended to prevent, detect and report fraud using modern and improved technology.
- Plan, coordinate, execute and manage forensic audits and investigation projects.
- Utilize their knowledge, skills and competence in different statistical approaches in collecting, analyzing, interpreting, and presenting data.

Apply various investigative research, interviewing techniques and indirect methods of proof used in resolving financial crimes.

MINIMUM ENTRY REQUIREMENTS (including access and inclusion)

- NCQF Level 4, Certificate IV.
- 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.

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SECTION B	**QUALIFICATION SPECIFICATION**
GRADUATE PROFILE (LEARNING OUTCOMES)	**ASSESSMENT CRITERIA**
1.Analyse, prepare, and interpret business transactions and financial information, including consolidated financial statements prepared in accordance with relevant IFRS standards, to support financial growth, sustainability reporting, and informed decision-making within an organisational contexts.	1.1 Apply double entry system knowledge on business financial transactions using different kinds of accounting source documents. 1.2 Record transactions using the double-entry system and balancing off accounts. 1.3 Prepare Financial Statements for the Sole Trader.

	1.4 Prepare complete sets of financial statements in compliance with International Financial Reporting Standards (IFRS), including Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income(IAS 1), Statement of Cash Flows(IAS 7), and Statement of Changes in Equity for companies. 1.5 Interpret financial statements for companies to assess financial performance and risks. 1.6 Prepare consolidated financial statements for groups of companies in accordance with IFRS such as IFRS 10, IFRS 3, IAS 28, including accountability for Subsidiaries, Non-controlling interests, Goodwill and fair value adjustments, Intercompany transactions and eliminations 1.7 Interpret consolidated financial statements to assess group financial performance and risks. 1.8 Prepare budgeted (projected) financial statements at the beginning of financial accounting period and prepare budgets for the institution. 1.9 Apply sustainability reporting frameworks such as IFRS Sustainability Disclosure Standards/ESG frameworks) in presenting organisational performance such as IFRS -S1(General sustainability-related disclosures), and IFRS -S2(Climate-related disclosures), etc. 1.10 Analyse environmental, social, and governance (ESG) factors and their impact on financial performance and long-term value creation. 1.11 Integrate sustainability considerations into financial reporting and decision-making processes.
2.Apply information and communication technologies, including accounting software, forensic audit tools, network systems, and relevant software applications, to support financial analysis, investigation, and reporting.	2.1 Apply knowledge and skills in computer software and their peripheral software and hardware applications.

	2.2 Illustrate the components of the computer, label and describe their functions. 2.3 Utilize appropriate operating systems and utility programs in computer networks and interne 2.4 Effectively communicate scientific understanding and own opinions/ideas in written or oral arguments, using appropriate discipline-related and academic discourse as well as technology.
3.Apply statistical principles and quantitative techniques to analyse business data and support financial investigations, risk assessment, and evidence-based decision-making in the business world.	3.1Collecting statistical data using various sampling methods such as random sampling, stratified sampling, etc. 3.2 Analyzing statistical data using statistical methods such regression analysis, standard deviation, normal distribution, binomial distribution , estimators, time series, etc. 3.3. Interpreting, and presenting statistical data through the use of tables, pictures and diagrams.
4.Develop and apply the forensic financial auditing systems, including forensic accounting systems, regulatory frameworks, and their functional applications in detecting, investigating, and preventing financial irregularities.	4.1 Design Forensic Financial Systems and show how they function in the financial sector. 4.2 Illustrate the knowledge of technical and analytical tools, and strategic abilities necessary to understand the workings of the commercial banking industry environment. 4.3 Execute Forensics Audits in Financial Institutions. 4.4 Collect evidence using Forensic Financial Accounting tools in Banks and Financial Institutions to establish white collar Crimes. 4.5 Conduct Forensic Financial Accounting in Financial Institutions and legal systems.

5 Apply various investigative research, interviewing techniques and indirect methods of proof used in resolving financial crimes.	5.1 Identify the criminal statutes and elements 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). 5.2 Apply investigative techniques in solving financial crimes, including interviewing and inquiry techniques. 5.3 Showcase 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.
6.Plan and undertake research by applying research knowledge, analytical skills, ethical principles, and appropriate methodologies relevant to forensic accounting in the organisation.	6.1 Identify problems in the organisation necessary to conduct research work. 6.2 Prepare a write up of the backgrounds of the research problems in the organization following a research guideline. 6.3 Critic literature review and relate their topic to what has been researches by other scholars to answer the research questions. 6.4 Formulate the relevant research methodology and design incorporating data collection methods ensuring the accuracy and validity of the instruments used. 6.5 Analyze the data and discuss the findings of the research.
7. Apply entrepreneurial and business management principles to establish, manage, or contribute to sustainable business ventures within the finance and forensic services sector.	7.1 Analyse real life situations to identify needs and opportunities 7.2 Follow appropriate processes to evaluate opportunities (compile a business plan). 7.3 Follow appropriate processes to obtain funding for opportunities. 7.4 Manage the small to medium sized business.

	7.5 comply with the legal requirements for establishing a small business. 7.6 Decide on the appropriate form of business. 7.7 Analyse a real-life situation to identify the correct location of the business
8.Apply taxation knowledge and technical proficiency in accordance with Botswana's tax legislation, rules, and regulatory requirements for compliance and advisory purposes.	8.1 Apply relevant tax legislation to relevant tax matters according to Botswana tax system 8.2 Calculate normal tax, capital gains tax on companies and estate duty 8.3 Compute the income tax liabilities for individuals, capital gain tax on individuals, the effect of fringe benefit tax and the effect of retirement benefits 8.4 Identify amounts (special inclusions) which should be part of gross income; 8.5 Identify the qualifying criteria to determine whether certain amounts are exempt from normal tax; 8.6 Resolve objection and dispute when a taxpayer is involved in any dispute with the tax authorities. 8.7 Compute Value Added Tax (VAT) and identify the accounting basis to be applied in a VAT system.
9.Apply principles of audit and assurance, including forensic auditing techniques, to detect, investigate, and report financial irregularities and fraud.	9.1 Develop the purpose, and scope for internal, external, and compliance audits. 9.2 Apply international auditing standards (ISA) in evaluating financial statements. 9.3 Assess organisational risk environments and identify potential fraud risks. 9.4 Evaluate the effectiveness of internal control systems in preventing and detecting fraud. 9.5 Apply forensic auditing tools such as data analytics, ratio analysis, trend analysis, and transaction testing.

	9.6 Investigate financial anomalies and reconstruct financial records where necessary. 9.7 Identify and analyse fraud schemes in asset misappropriation, financial statement fraud, corruption). 9.8 Conduct structured forensic investigations, including evidence gathering and documentation. 9.9 Prepare forensic audit reports that clearly communicate findings, evidence, and conclusions. 9.10 Provide assurance opinions and expert recommendations based on investigative outcomes. 9.11 Apply ethical principles of integrity, objectivity, confidentiality in audit and forensic engagements. 9.12 Evaluate threats to auditor independence and recommend safeguards.
10.Apply legal, ethical and regulatory frameworks relevant to forensic financial accounting, including anti-money laundering (AML), counter-terrorism financing (CTF), data protection, and corporate governance requirements, in the analysis and investigation of financial crimes.	10.1 Appraise a forensic accounting related legal framework and process to conduct a business valuation. 10.2 Identify ethical issues, conflicts of interest, and noncompliance with corporate policies and procedures in the context of a specific case. 10.3 Interpret regulatory requirements applicable to financial reporting, corporate governance, and forensic investigations. 10.4 Analyse AML frameworks, including Know Your Customer (KYC), customer due diligence (CDD), enhanced due diligence (EDD), and suspicious transaction reporting. 10.5 Evaluate typologies and red flags associated with money laundering and terrorist financing schemes. 10.6 Assess organisational compliance with financial regulations and identify breaches or weaknesses.

	10.7 Recommend corrective actions aligned with regulatory expectations and best practices. 10.8 Apply data protection laws (e.g., GDPR-type principles or local equivalents) to handling financial evidence. 10.9 Evaluate ethical and legal considerations in the collection, storage, processing, and disclosure of sensitive financial data. 10.10 Describe legal processes involved in financial crime investigations (e.g., evidence handling, chain of custody, expert witness roles). 10.11 Demonstrate understanding of admissibility of evidence in courts of law.

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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 Forensic Financial Accounting	10			10
	Business Communications	10			10
	Introduction to Accounting	10			10
	Introduction to Economic Crimes	10			10

	Information communication Technology	10			10
CORE COMPONENT Subjects/Courses/ Modules/Units	Forensic Data Analytics and Electronic Evidence		12		12
	Financial Accounting		12		12
	Business Law		12		12
	Computer Crimes and Cyber Security		12		12
	Money Laundering, Detection and Investigation		12		12
	Financial Risk Management Software		12		12
	Statistics for Forensics Accounting		12		12
	Psychology of the Fraudster		12		12
	Fraud Detection and Techniques		12		12
	Professional Ethics		12		12
	Prevention and Detection of Corruption and Procurement Fraud			13	13
	Auditing and Assurance Services			13	13
	Financial Reporting			13	13

	Cyber Forensics and Information Technology			13	13
	Creativity and Innovation			13	13
	Treasury Management			13	13
	Corporate Taxation for Forensics Accounting			13	13
	Forensic Investigations			13	13
	Research Methods			13	13
	Security Architectures and System Administration			13	13
	Entrepreneurship			13	13
	Project Management			13	13
	Corporate Finance			13	13
	Corporate Strategy			13	13
	Corporate Governance			13	13
	Digital Forensics for the Fraud Examiner			13	13
	Forensic Auditing and Investigations			13	13
	Cost and Management Accounting			13	13
	Dissertation			25	25

	INDUSTRIAL ATTACHMENT			25	25
STRANDS/ SPECIALIZATION	Subjects/ Courses/ Modules/Units	**Credits Per Relevant NCQF Level**			**Total Credits**
		Level [ ]	**Level [ ]**	**Level [ ]**	
1.	**N/A**				
2.	**N/A**				
Electives	Investment Analysis			13	13
	Public Sector Finance			13	13
	Fraud, Waste, Abuse and Corruption in Public Organizations			13	13
	Corporate and White -Collar Crime			13	13
	International Financial Markets			13	13
	International Financial Forensics			13	13
	Actuarial Products and Liabilities			13	13

SUMMARY OF CREDIT DISTRIBUTION FOR EACH COMPONENT PER NCQF LEVEL	
TOTAL CREDITS PER NCQF LEVEL	
NCQF Level	**Credit Value**
Level 5	50 Credits
Level 6	120 Credits
Level 7	310 Credits
TOTAL CREDITS	**480**

Rules of Combination:

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

The qualification duration is four years comprising fundamental and core modules. There are five fundamental modules at level 5. Thirty three modules are core while the remaining two are electives. All core modules are compulsory. The credits distributed across the qualification are as follows.

Level 5 = 50 credits

Level 6 = 146 credits

Level 7 = 284 credits

To progress in the qualification, learners must meet the credit requirements at each level of the qualification. The modules at each level of the qualification are not a prerequisite of each other and may be arranged and offered in any sequence. The rule for progressing from one level to the next is based on the number of credits accumulated.

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ASSESSMENT ARRANGEMENTS

1. Formative Assessment
The formative assessments contribute **40%** of the final grade.

2. Summative Assessment

The summative assessment contribute **60%** of the final grade.

MODERATION ARRANGEMENTS

The ETP has a commitment to conduct internal and external moderation. Both internal and external moderation will be done in-line with the ETP and national moderation policies.

The appointed moderator should be a holder of a Masters Degree for the eligible modules/courses to moderate.

The moderation processes shall be conducted by moderators registered and accredited by Botswana Qualifications Authority or any relevant and recognised regulatory body or authority.

RECOGNITION OF PRIOR LEARNING

Recognition of Prior Learning (RPL) will be considered for the award of Bachelor of Science in Forensic Financial Accounting qualification in accordance with applicable RPL policy of the ETP which will be aligned to the National policy on RPL.

This RPL is applicable to all applicants with recognised prior learning from nationally, regionally, internationally, and globally recognised and accredited leaning institution.

CREDIT ACCUMULATION AND TRANSFER

Credit Accumulation and Transfer (CAT) will be considered for the award of Bachelor of Science in Forensic Financial Accounting qualification in accordance with ETP CAT policy which will be aligned to the National policy on CAT.

PROGRESSION PATHWAYS (LEARNING AND EMPLOYMENT)

Horizontal Progression

Graduates of this qualification may consider pursuing related qualification for the purpose of multi-skilling, retooling and gain expert knowledge in the Forensic Financial Accounting field 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 Financial Accounting
- Bachelor of Commerce in Financial and Fraud Risk Management
- Bachelor of Commerce in Auditing

- Bachelor of Science in Computer Forensics

Bachelor of Science in Criminology & Forensic Studies

Bachelor of Science in Financial Intelligence & Anti-Money Laundering

Vertical Progression

Graduates may progress to qualifications such as:

- Postgraduate Diploma in Forensic Accounting
- Postgraduate Diploma in Accounting Science
- Postgraduate Diploma in Fraud Risk Management
- Postgraduate Diploma in Financial Crime Investigation
- Postgraduate Diploma in Financial Crime and Compliance
- Bachelor of Science Honours in Forensic Accounting and Finance
- Bachelor of Commerce Honours in Accounting Science
- Bachelor of Commerce Honours in Auditing
- Bachelor of Commerce Honours in Financial and Fraud Risk Management
- Master of Commerce in Forensic Accounting and Finance.
- Master of Science in Investigative Accounting.
- Master in Business Administration in Finance and Accounting.
- MBA with specialization in Forensic Finance / Risk Management
- MSc in Fraud and Financial Crime
- MSc in Financial Criminology
- MSc in Financial Intelligence and Anti-Money Laundering

Employment Pathways

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

- Investigative Account assistant.
- Forensic Accountant.
- Forensic Auditor.
- Fraud Investigator.
- Finance analysts,
- Credit analyst
- Digital/cyber-crime investigator
- Digital forensic auditor

- Dispute analyst
- Expert witness
- Forensic litigation adviser
- Insurance and risk business solutions adviser
- Law enforcement digital analyst
- Consultant (risk consulting).

QUALIFICATION AWARD AND CERTIFICATION

Award:

The graduates will be awarded the qualification for Bachelor of Science in Forensic Financial Accounting after attaining a minimum of 480 credits in accordance with standards prescribed for the award of the qualification and applicable policies in the rules of combination.

Certification:

A Bachelor of Science in Forensic Financial Accounting certificate will be awarded to a candidate upon completion of the qualification in accordance with applicable policies. A certificate and transcript will be issued at the award.

SUMMARY OF REGIONAL AND INTERNATIONAL COMPARABILITY

The proposed Bachelor of Science in Forensic Financial Accounting was bench-marked with Bachelor of Arts in Forensic Science and Technology (SAQA ID: 91932) at the University of South Africa (UNISA), Bachelor of Forensic Accounting(SAQA ID: 100947) at North-West University in South Africa, Bachelor of Technology (Honours) in Forensic Accounting and Auditing at Harare Institute of Technology in Zimbabwe, and Bachelor of Science in Auditing and Forensic Accounting at Modern College of Business and Science in Oman, Western Asia.

The proposed qualification is not designed to provide an overview of forensic financial accounting only, but also to develop conceptual understanding, synthesis and application of forensic financial accounting techniques, theories, and practices.

There are similarities and differences between qualifications offered at the University of South Africa (UNISA), North-West University, Harare Institute of Technology in Zimbabwe, and Modern College of Business and Science in Oman, and the proposed qualification.

The summary of similarities and differences observed are stated below.

Similarities:

- All qualifications operate at Bachelor level (NQF/NCQF Level 7) except the Zimbabwean Honours degree (Level 8).
- Strong focus on financial accounting, auditing, fraud, forensic investigation, ethics, and legal frameworks.
- Use of continuous and summative assessment approaches combining coursework, examinations, and applied tasks.

- Clear progression pathways for all qualifications operate at Bachelor level (NQF/NCQF Level 7) to Honours, Master's studies, and professional practice.

Differences:

- Logan Business College and NWU place greater emphasis on forensic accounting specialisation at undergraduate level.
- The UNISA BA Forensic Science and Technology is non-accounting focused, with emphasis on criminal justice and science.
- Harare Institute of technology's qualification includes industrial attachment and honours-level research, making it academically more advanced.
- The Harare Institute of Technology qualification is an honours degree (Level 8) with a stronger research emphasis.
- The Logan Business College qualification places stronger emphasis on AML/CFT, public finance management, and Botswana-specific regulatory frameworks.
- Credit values and durations differ due to national qualification framework requirements.

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

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CODE (ID)			
REGISTRATION STATUS	**BQA DECISION NO.**	**REGISTRATION START DATE**	**REGISTRATION END DATE**
LAST DATE FOR ENROLMENT		**LAST DATE FOR ACHIEVEMENT**	