

QUALIFICATION SPECIFICATION							
SECTION A							
QUALIFICATION DEVELOPER		New Era College of Arts, Science & Technology					
TITLE		Certificate V in Computerised Accounting				NCQF LEVEL	5
FIELD	Business, Commerce and Management Studies				SUB-FIELD	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					125		
1. RATIONALE AND PURPOSE OF THE QUALIFICATION							
<p><b>1.1. RATIONALE OF THE QUALIFICATION</b></p> <p>Developer conducted an extensive market survey prior to the designing of the Qualification where critical gaps in Accounting Industry and other Organisational training were identified. The Market survey was conducted on the Accounting Firms in Botswana and Government Departments who needed extensive accounting skills in their Finance and Administration sections. The critical gaps were related to the mismatch in the employability of the students in the accounting industry. It emerged that industry was concerned about the lack of Computerised accounting skills and the use of pastel as the software in accounting. The survey revealed that most Accounting and Finance firms expect the graduate to be articulate in the application of accounting software.</p> <p>The Human Resource Development Council, HRDC, (2016-2021, Page 119), through the 14 HRDC Sector Committees which were established to address the problem of skills mismatch, in order to produce a globally competitive Human Resource. Vision 2036, which is focused on “achieving prosperity for all”, under Pillar 2, <i>Human and Social Development</i> is aimed at education and skills development. This would ensure that Botswana society will be knowledge based with relevant quality education that is outcome based, emphasizing on education with production, Vision, (2036, Page 31). Furthermore, Statistics Botswana through its data portal led the 2030 agenda for sustainable development and refined its mandate through sustainable development goals. Goal number 4 was aimed at leading quality education to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all, (<a href="http://botswana.opendataforafrica.org">http://botswana.opendataforafrica.org</a>).</p> <p><b>1.2. PURPOSE OF THE QUALIFICATION</b></p> <p>Certificate in Computerised Accounting was developed to equip students with knowledge and skills to integrate Computerised Accounting, Financial Accounting, Business Economics, Business Statistics, Ethics for Accountants, Computerised Finance, Botswana Taxation. This qualification has been developed to ensure portability across the Certificate in Computerised Accounting industry. This will allow for future career advancement across the various fields of specialization. Certificate in Computerised Accounting reflects the skills, knowledge and understanding required to be an effective</p>							

Computerised Accounting professional, whether in micro, small, medium or large operations. The qualification consists of generic Computer and Accounting competencies, as well as generic technical competencies.

Those who attain this qualification can get employed in Public and Private Accounting Organizations.

## **2. ENTRY REQUIREMENTS (including access and inclusion)**

Access and inclusion to this qualification will be fair and equal to all applicants from a wide range of learning and work experience.

### **Normal requirements:**

- Applicants must have obtained at least NCQF Level 4, Certificate IV (or equivalent) including a pass in English Language and Mathematics.

### **Mature entry**

- Applicants on mature entry should have successfully completed NCQF Level 3 with at least three (3) years' work experience in the related field. The applicant must also produce a reference letter confirming experience on the job training and stating the number of years.

### **Credit Transfer**

- Applicants with credits earned from other accredited institutions shall be recognised for purposes of placement to the equivalent level and possible exemptions of modules. This will be done with reference to the institution's policy which will be aligned to the BQA national CAT policy.

### **Recognition of Prior Learning Policy (RPL)**

- Applicants with relevant work experience of at least three years may be selected on the basis of recognition of prior learning with reference to the institution's RPL policy which is aligned to the BQA national RPL policy.

3. GRADUATE PROFILE (LEARNING OUTCOMES)	ASSESSMENT CRITERIA
3.1. <b>Introduce</b> Accounting concepts and principles for effective management of business.	3.1.1. Define the principles of accounting. 3.1.2. Prepare and analyze the financial statements of a business entity 3.1.3. Draw the books of original entry for the businesses. 3.1.4. Gathering information for preparation of accounts 3.1.5. Adjust financial statements. 3.1.6. Prepare and examine the financial statements of other organizations. 3.1.7. Explain associated accounting areas.
3.2. <b>Train</b> students on a sound knowledge of theories of Statistics in business and management of organization.	3.2.1. Define Statistics and Data Processing 3.2.2. Describe forms of Data 3.2.3. Data Collection and Sampling Methods 3.2.4. Developing and Hypothesis 3.2.5. Measure of Central Tendency 3.2.6. Measure of Regression and Correlation 3.2.7. Data Analysis and Interpretation 3.2.8. Statistical Reporting
3.3. <b>Apply</b> their knowledge and skills using computers and the use of their applications in improving business management and operations.	3.3.1. Appreciate the world of Computers and get familiar with the terms used in the computer world. 3.3.2. Exhibit a strong practical knowledge, skill and competence in the system unit including processing and Memory. 3.3.3. Apply their knowledge on computer Software. 3.3.4. Integrates the relationship between the computer, the networks and the internet. 3.3.5. Use software applications in working with documentations.
3.4. <b>Demonstrate</b> sound knowledge of the key principles, methods and application of computers in Accounting	3.4.1. Gain understanding of the basic components and features of the computer 3.4.2. Describe the computer accounting system 3.4.3. Use Microsoft Excel Package to create accounting documents and spreadsheets. 3.4.4. Explain the use of the Peachtree Accounting Package. 3.4.5. Use Pastel in solving accounting problems. 3.4.6. Describe the Sage 50 Accounting Package 3.4.7. Prepare Reports on Sage 50 Accounting Packages 3.4.8. Give an overview of International Financial Reporting Standards 3.4.9. Understand the basics of Financial Accounting 3.4.10. Describe the Accounting Principles and Concepts

<p>3.5. <b>Provide</b> students with a sound knowledge of the Ethics for Accountants.</p>	<p>3.5.1. Discuss the impact of True Disclosure. 3.5.2. Examine ethical behavior in Accounting. 3.5.3. Explain the key components of the ethical theory. In accounting. 3.5.4. Practice Accounting as a profession. 3.5.5. Examine the Accounting Codes of Conduct. 3.5.6. Discuss the rules of the Codes of Conduct. 3.5.7. Understand the Auditing Function. 3.5.8. Describe the ethics of Managerial Accounting</p>
<p>3.6. <b>Interpret</b> Botswana Taxation Law and apply the principles in the assessment books for determination and declaration of tax for both individual and for different types of organizations</p>	<p>3.6.1. Define taxations in Botswana. 3.6.2. Explain Botswana Corporate Tax Services. 3.6.3. Identify the Scope of Botswana Corporate Tax. 3.6.4. Outline the different Tax Chargeable Gains. 3.6.5. Show calculations on Withholding Taxes. 3.6.6. Calculate Value Added Tax (VAT).</p>
<p>3.7. <b>Learn</b> in order to apply their knowledge in establishing business accounting and solve problems related to books of the business entities.</p>	<p>3.7.1. Explain the double entry bookkeeping 3.7.2. Prepare financial statements of sole traders 3.7.3. Describe Books of original entry. 3.7.4. Use computer accounting applications in accounting. 3.7.5. Make adjustments for financial statements. 3.7.6. Examine special accounting procedures 3.7.7. Explain the processes involved in partnership accounts and company accounts 3.7.8. Explain the basics of financial analysis 3.7.9. Understand the basic features of management accounting</p>

3. QUALIFICATION COMPOSITION AND RULES			
<b>FUNDAMENTAL COMPONENT</b> Subjects / Units / Modules /Courses	<b>Title</b>	<b>Level</b>	<b>Credits</b>
	Introduction to Accounting	4	10
	Introduction to Business Statistics	4	10
<b>CORE COMPONENT</b> Subjects / Units / Modules /Courses	Information communication Technology	5	10
	Business Communications	5	10
	Computerised Accounting	5	12
	Financial Accounting	5	12
	Commercial Law	5	12
	Business Statistics	5	12
	Ethics for Accountants	5	12
	Computerised Finance	5	13
	Botswana Taxation	5	12
<b>ELECTIVE COMPONENT</b>	N/A		
<b>TOTAL CREDITS</b>			<b>125</b>
<b>4.2. Rules of combinations, Credit distribution (where applicable):</b>			
In order for the qualification to be awarded the qualifying graduate must have acquired the following credits:			
<b>4.2.1. Credit Distribution</b>			
<b>No</b>	<b>Component</b>	<b>Modules</b>	<b>Credits</b>
1	<i>Fundamental Component</i>	2	20
2	<i>Core Component</i>	9	105
3	<i>Elective Component</i>	0	0
4	<b>Total</b>	11	125
<b>4.2.2. Level Credit Distribution</b>			
<b>No</b>	<b>Component</b>	<b>Credits</b>	
1	Level 4	20	
2	Level 5	105	
3	<b>Total</b>	125	

<b>5. ASSESSMENT AND MODERATION ARRANGEMENTS</b>	
<b>5.1. Formative Assessment</b>	Formative assessment or continuous assessment include <ul style="list-style-type: none"> <li>i. Role Presentations-----20%</li> <li>ii. Mid-term Assessments-----10%</li> <li>iii. Industrial Attachment-----20%</li> <li>iv. These forms of assessments contribute to <b>50%</b> of the final grade.</li> </ul>
<b>5.2. Summative Assessment</b>	<ul style="list-style-type: none"> <li>i. The Final Examination -----<b>50%</b> of the final grade.</li> <li>ii. Final Examinations are written at the end of each semester.</li> </ul>
<b>6. MODERATION</b>	
<b>6.1. MODERATION REQUIREMENTS</b>	<ul style="list-style-type: none"> <li>i. The moderation according to the Assessment Policy is done both for the question papers and the answer scripts.</li> <li>ii. It is conducted internally and externally by professionals registered and accredited by BQA as Assessors and Moderators.</li> <li>iii. Moderation to take place needs all the assessment instruments for Pre-Examination and Post-Examination.</li> </ul>
<b>6.1.1. Phase 1 Pre-Examination Moderation requirements (Internal):</b>	<ul style="list-style-type: none"> <li>i. Examination paper for the semester.</li> <li>ii. The Marking Keys.</li> <li>iii. The Syllabus.</li> <li>iv. Qualification document</li> <li>v. Assessment Instrument</li> <li>vi. Assessment design</li> </ul>
<b>6.1.2. Phase 2: Post – Examination Moderation Requirements (External):</b>	<ul style="list-style-type: none"> <li>i. Examination Paper.</li> <li>ii. Marking Key.</li> <li>iii. Examiner's Analysis Report.</li> <li>iv. Internal Moderation report.</li> <li>v. List of candidates and scores attained (Module – wise report).</li> <li>vi. Examination Attendance registers.</li> </ul>

## **6.2. 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.
- ✓ 10 papers if the total number is 10-100.
- ✓ 10% or otherwise.
- ✓ 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 are selected from the pool of qualified and experienced lecturers who have Teacher/ Lecturer training certification. They should also be cleared by BQA as Trainers. They should also be accredited as Assessors to set and mark Examinations. After having been an assessor for some time they have to apply for accredited by BQA as Moderators.

### **7.1. Qualification Requirements**

A minimum bachelor's degree or 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 moderation must have valid registration and accreditation with all relevant bodies such as

- Botswana Qualification Authority (BQA)
- Botswana Institute of Chartered Accountants (BICA)
- Membership from Professional Bodies in Accounting Field recognised internationally.

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

Recognition of Prior Learning (RPL) is related to prospective students who had on-the-job Training and assessed by the employer's Human Resources Training and in consultation with Botswana Institute of Chartered Accountants (BICA) or Botswana Oversight Accounting Authority (BOAA) to confirm competence and Notional learning Hours gained during the Experiential Period. The Institution would use Evaluation Form to convert the accumulated hours into credits related to the areas covered with equivalence to the modules in the qualification and determine the entry level.

## **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 Accounting field. Credit transfer, module mapping and exemptions can be exercised in the following Qualifications:

- Certificate in Accounting.
- Certificate in Finance.
- Certificate in Business Accounting.

### **9.2. Vertical Progression**

Graduates may progress to qualifications such as:

- Diploma in Accounting.
- Diploma in Finance.
- Diploma in Computerised Accounting.
- Diploma in Finance and Accounting.
- Diploma in Business Accounting.

### **9.3. Diagonal Progression**

Graduates may progress to qualifications such as:

- Diploma in Education.
- Diploma in Project Management.
- Diploma in Research and Practice.

## **10. EMPLOYMENT PATHWAYS**

Graduates from the Certificate in Computerised Accounting will have requisite competencies and attributes to work as:

- Accounts Assistant.
- Accounting Specialist.
- Cashier/Teller.
- Administrator.

## **11. QUALIFICATION AWARD AND CERTIFICATION**



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

A candidate to be a qualified graduate in this Qualification and be awarded the Qualification must complete 20 Credits of the Fundamental Component, 105 Credits of the Core component.

**11.2. Certification**

Students have to pass all modules for the Certificate in Computerised Accounting to be awarded the qualification according to the standards prescribed for the award of the qualification applicable policies. Candidates who do not meet the stipulated minimum requirements are not awarded the Certificate but are required to resit the failed modules until they pass to be awarded a qualification.

**Summary of Similarities and Differences Observed**

1. **University of Zambia**, Certificate in Computerised Accounting and Finance, NCQF Level 5, 150 Credits provides the Qualifications that focuses on Computerised Accounting and Finance as two interrelated areas of study intended to develop human capital for the Finance and Accounting industry by exposing learners to an up-to-date Accounting and Finance curriculum and students go for attachment at Accounting Firms for real life situations in Accounting and Finance.
2. **University of Mumbai (India)**, Certificate in Accounting with Computers, NCQF Level 5, 150 Credits, provides candidates with competence to Interpret and evaluate Accounting and Finance as a phenomenon and as a business system. Explain the diverse nature of Accounting and Finance. Identify and assess relationships and networks relative to building Accounting and Finance capacity. Apply problem solving and critical analysis within diverse contexts.
3. New Zealand
4. Switzerland (Europe)
5. Generally, emphasis on development of competencies in local and global Accounting and Finance and how Accounting and Finance can be synthesized to bring the best of Accounting and Finance Skills and Competencies. Market trends signify that Accounting and Finance Industry has high skills demand, labour market. Observations confirms the same through HRDC Sector committees on Occupations on demand. Although the qualifications examined generally follow similar structures and standards, there are differences, though not significant, in that their niche market and Qualification layout are focusing in certain sectors of the economy which is different from the other.

**12. Comparability and articulation of the proposed qualification with the ones examined**

The proposed qualification generally compares well with all the qualifications studied since the exit outcomes cover similar scope and depth and are aligned to exit-level descriptors typical to this level and type of qualification as done within the region and beyond as well as competencies required for registration and accreditation with professional bodies such as BICA – Botswana Institute of Chartered



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**DNCQF.FDMD.GD04**

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Accountants and Association of Accounting Technicians. However, what sets it apart from the qualifications examined is that there is provision for development of attributes such as Computerisation of accounting and finance, the communication system, which are crucial for the Accounting and Finance Industry. The Qualifications for New Era is outcome based and is anchored on a competency and credit-based qualification framework.

**13. REVIEW PERIOD**

5 Years or as and when the need arises.

**For Official Use Only:**

<b>CODE (ID)</b>			
<b>REGISTRATION STATUS</b>	<b>BQA DECISION NO.</b>	<b>REGISTRATION START DATE</b>	<b>REGISTRATION END DATE</b>
<b>LAST DATE FOR ENROLMENT</b>		<b>LAST DATE FOR ACHIEVEMENT</b>	



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