

QUALIFICATION SPECIFICATION							SECTION A
<b>QUALIFICATION DEVELOPER</b>		NEW ERA COLLEGE OF ARTS, SCIENCE & TECHNOLOGY					
<b>TITLE</b>		Diploma in Computerised Accounting			<b>NCQF LEVEL</b>		6
<b>FIELD</b>	Business, Commerce, and Management Studies		<b>SUB-FIELD</b>	Computerised Accounting			
New qualification		√	Review of existing qualification				
<b>SUB-FRAMEWORK</b>		General Education			TVET		Higher Education
<b>QUALIFICATION TYPE</b>		Certificate			Diploma	√	Bachelor
		Bachelor Honours			Master		Doctor
<b>CREDIT VALUE</b>						380	
RATIONALE AND PURPOSE OF THE QUALIFICATION							
<p><b>1.1. RATIONALE AND PURPOSE 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 critical gaps were related to the mismatch in the employability of the students in the accounting industry. At the breakfast meeting held at the institution, the market was concerned about the lack of Computerised accounting skills and the use of pastel as the software in accounting. This qualification is infused with modules that develop skills in Computerised Accounting, Managerial Accounting, Management Information Systems, Financial Reporting Analysis, Customer Relationship Management, Research methods, Project Management, Stock Market and Investments, Enterprise Risk Management, Financial Investments and Markets. 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 Breakfast Meeting revealed that most Accounting and Finance firms expect the graduate to be articulate in the application of accounting software.</p> <p><b>1.1.1 RATIONALE</b></p> <p>The development of the qualification in Diploma in Computerised Accounting was guided by the Education and Training Sector Strategic Plan, ETSSP, (2015-2020) for the provision of quality and relevant education. The ETSSP was aimed at reforming the education system and addressing issues of poor performance in the sector, National Development Plan 11, NDP11, (2017 -2023, Page 118). 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</p>							

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, (<http://botswana.opendataforafrica.org>). In tandem with the above, Botswana Qualifications Authority (BQA) in consultation with HRDC Sector Committees developed fields that every qualification developed in the economy of Botswana should meet the sector supply and demands. Therefore, Diploma in Computerised Accounting was developed to meet **Field 2: Business, Commerce and Management**. Therefore, The Qualification Developer in its quest developed a robust home-grown qualification that meets the demands of the niche market. The qualification has unique modules that are relevant for ensuring unique skills for Higher Education.

After 2005, The Government of Botswana established Botswana Qualification Authority (BQA) to accredit local institutions both public and private to ensure that quality qualifications were developed and accredited.

Private Tertiary Education Institutions like BAC, GIPS, Limkokwing, ABM University College and BAISAGO were mainly offering franchise Qualifications from Association of Accounting technicians (AAT UK), University of South Africa (UNISA), Association of Certified Chartered Accountants (ACCA) and Chartered Institute of Management Accountants (CIMA). When BQA advocated for Private Institutions to develop their own home-grown Qualification that meet with the local industry, New Era realized the niche market and developed Diploma in Computerised Accounting. Through the department of Curriculum Design and Development, The Qualification Developer developed a robust home-grown Diploma in Computerised Accounting that meets with the national and economical needs of Botswana.

### **1.1.2. PURPOSE OF THE QUALIFICATION**

Diploma in Computerised Accounting was developed to equip students with dynamic and interdisciplinary field to integrate Computerised Accounting, Financial Accounting, Computerised Finance, and Ethics for Accountants, Management Information Systems, Financial Reporting Analysis, Corporate Financial Reporting, Investments and Finance. Diploma in Computerised Accounting assesses and recognizes workplace skills acquired with the benefit of formal education and training. It also describes the learning outcomes required to effectively participate in a structured workplace. This qualification has been developed to ensure portability across the Diploma in Computerised Accounting industry. This will allow for future career advancement across the various fields of specialization.

Diploma in Computerised Accounting reflects the skills, knowledge and understanding required to be an effective 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.

Upon completion of the qualification graduates will be able to:

- i. Apply basic accounting concepts
- ii. Prepare spreadsheets and charts for financial statements, financial analyses, and supporting schedules, including a complete accounting worksheet and financial statement project.
- iii. Learn appropriate use of spreadsheet formulas and functions as required, such as specialized functions, databases, pivot tables/charts and what if analysis.
- iv. Create finance- and accounting-related spreadsheets and charts by enhancing previously acquired finance, accounting and computer skills
- v. Set up and use the SAGE 300 General Ledger module and Financial Reporter
- vi. Set up databases and activate the General Ledger

- vii. Set up the General Ledger and Chart of Accounts; process day-to-day and adjusting entries
- viii. Modify financial statements using the Financial Reporter feature
- ix. Export and import the Chart of Accounts to and from Excel; export the Trial Balance to Excel
- x. Activate and set up tax and bank services
- xi. Activate and set up the Accounts Payable module
- xii. Process payments, both manual and computer-generated cheques.
- xiii. Generate reports, including the Aged Payables Report.

Graduates have excellent job opportunities in the Computerised Accounting as well as in other sectors. Their extensive knowledge in Computerised Accounting, outstanding computer skills and strong command of the English Language make our graduates very attractive to businesses in the private and public sectors. Graduates would engage in employment in Public and Private Accounting Organizations. They will get career positions as Certified Accounting Professionals through the Botswana Institute of Chartered Accountancy (BICA). The graduate will have knowledge, skills and competencies in Computerised Finance, Global Finance, Corporate Financial Reporting, Investment and Finance and Computerised Accounting.

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

- NCQF Level 4, best 6 subjects With a C or better in English, Mathematics and Accounts to study for 3 years to gain a minimum 360 credits for the qualification.
- NCQF Level 5, Passes with Economics, Accounting and Business Management, to study for 2 years to gain a minimum 240 credits for the qualification.
- Graduate with NCQF Level 5, Certificate in the related field qualify for entry into the qualification to study for 2 years to gain a minimum of 240 Credits.
- Maturity Entry with NCQF Level 4 passes and vast experience in related field and letter from employer confirming experience and Training on the Job will be accepted.

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.

#### **QUALIFICATION SPECIFICATION**

#### **SECTION B**

Upon completion of this Qualification, the graduate should be able to:

#### **GRADUATE PROFILE (LEARNING OUTCOMES)**

#### **ASSESSMENT CRITERIA**

**Introduce** accounting and finance 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.

<p><b>Train</b> students on a sound knowledge of theories of Statistics in business, Customer relationship and management of organization.</p>	<p>3.1.8. Define Statistics and Data Processing 3.1.9. Describe forms of Data 3.1.10. Data Collection and Sampling Methods 3.1.11. Developing and Hypothesis 3.1.12. Measure of Central Tendency 3.1.13. Measure of Regression and Correlation 3.1.14. Data Analysis and Interpretation 3.1.15. Statistical Reporting</p>
<p><b>Apply</b> their knowledge and skills using computers and the use of their applications in improving business management and operations.</p>	<p>3.1.16. Appreciate the world of Computers and get familiar with the terms used in the computer world. 3.1.17. Exhibit a strong practical knowledge, skill and competence in the system unit including processing and Memory. 3.1.18. Apply their knowledge on computer Software. 3.1.19. Integrates the relationship between the computer, the networks, and the internet. 3.1.20. Use software applications in working with documentations.</p>
<p><b>Demonstrate</b> sound knowledge of the key principles, methods and application of computers in Accounting</p>	<p>3.1.21. Gain understanding of the basic components and features of the computer 3.1.22. Describe the computer accounting system 3.1.23. Use Microsoft Excel Package to create accounting documents and spreadsheets. 3.1.24. Explain the use of the Peachtree Accounting Package. 3.1.25. Use Pastel in solving accounting problems. 3.1.26. Describe the Sage 50 Accounting Package 3.1.27. Prepare Reports on Sage 50 Accounting Packages 3.1.28. Give an overview of International Financial Reporting Standards 3.1.29. Understand the basics of Financial Accounting 3.1.30. Describe the Accounting Principles and Concepts</p>
<p><b>Learn</b> to apply their knowledge in establishing business accounting and solve problems related to books of the business entities.</p>	<p>3.1.31. Explain the double entry bookkeeping 3.1.32. Prepare financial statements of sole traders 3.1.33. Describe Books of original entry. 3.1.34. Use computer accounting applications in accounting. 3.1.35. Adjust for financial statements. 3.1.36. Examine special accounting procedures 3.1.37. Explain the processes involved in partnership accounts and company accounts 3.1.38. Explain the basics of financial analysis <b>3.1.39.</b> Understand the basic features of management accounting.</p>

QUALIFICATION STRUCTURE			
			SECTION C
	Module Titles	Level	Credits
	N/A	N/A	N/A
<b>FUNDAMENTAL COMPONENT</b> Subjects / Units / Modules /Courses	Introduction to Accounting and Finance	5	15
	Introduction to Business Statistics	5	15
	Information communication Technology	5	15
	Business Communications	5	14
	Commercial Law	5	15
<b>CORE COMPONENT</b> Subjects / Units / Modules /Courses	Computerised Accounting	6	16
	Financial Accounting	6	17
	Business Economics	6	17
	Business Statistics	6	17
	Ethics for Accountants	6	17
	Computerised Finance	6	17
	Botswana Taxation	6	17
	Auditing	6	17
	Managerial Accounting	6	17
	Management Information Systems	6	17
	Financial Reporting Analysis	6	17
	Customer Relationship Management	6	17
	Research methods	6	17
	Dissertation	6	20
	Industrial Attachment	6	32
<b>OPTIONAL MODULES/COMPONENT</b> Subjects / Units / Modules / Courses	Project management	6	17
	Stock Market and Investments		
	Enterprise Risk Management		
	Financial Investments and Markets		
<b>Rules of combinations, Credit distribution</b> (where applicable):			
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	Fundamental Component	5	74
2	Core Component	15	272

3	<i>Elective Component Choose 1 Module in Year 2 and 2 Modules in Year 3</i>	2	34
4	<b>Total</b>	<b>21</b>	<b>380</b>

#### **4.2.2. Level Credit Distribution**

No	Component	Credits
1	Level 5	74
2	Level 6	306
3	Level 7	0
4	<b>Total</b>	<b>380</b>

### **ASSESSMENT AND MODERATION ARRANGEMENTS**

#### **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. 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.

#### **5.3. Assessment of Industrial Attachment**

The Institution, through the Liaison Officer finds the attachment for the students, but if the student secures attachment alone that is the best. Students are attached to gain real industrial situation and be able to tally theory and practice. Their knowledge, Skills and competence are assessed during attachment. The Assessment processes that the Institution sent the College Assessor to establish if the student is covering all areas as required by their qualification. The Industrial Supervisor coordinates with the College Assessor and consolidates the results at the end of the attachment so that a grading can be done using the tools in the attachment guide. The Moderator for the attachment is invited from BICA or BOAA (Botswana Oversight Accounting Authority) the regulatory authorities to confirm if the student covered



the required skills for the industry. Industrial attachment is a module which will have its assessment as per the ETP's industrial attachment policy.

**6.1. MODERATION REQUIREMENTS**

- i. The moderation according to the Assessment Policy is done both for the question papers and the answer scripts.
- ii. It is conducted internally and externally by professionals registered and accredited by BQA as Assessors and Moderators.
- iii. Moderation to take place needs all the assessment instruments for Pre-Examination and Post-Examination.

**6.1.1. Phase 1 Pre-Examination Moderation requirements (Internal):**

- i. Examination paper for the semester.
- ii. The Marking Keys.
- iii. The Syllabus.
- iv. Qualification document
- v. Assessment Instrument
- vi. Assessment design

**6.1.2. Phase 2: Post – Examination Moderation Requirements (External):**

- i. Examination Paper.
  - ii. Marking Key.
  - iii. Examiner's Analysis Report.
  - iv. Internal Moderation report.
  - v. List of candidates and scores attained (Module – wise report).
- Examination Attendance registers.

**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.

**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 accreditation 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 any professional Body recognised internationally.

### **RECOGNITION OF PRIOR LEARNING (if applicable)**

Applicants with credits earned from other accredited institutions shall be recognized 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 (RPL) is related to applicants with relevant work experience of at least three years' experience 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. The prospective applicant 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.

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

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

#### **9.2. Vertical Progression**

Graduates may progress to qualifications such as:

- Bachelor of Commerce in Finance.
- Bachelor of Commerce in Accounting.
- Bachelor of Commerce in Finance and Accounting.



- Bachelor Science in Business Accounting, etc.

#### **5.4. Diagonal Progression**

Graduates may progress to qualifications such as:

- Post Graduate Certificate in Education if want to pursue lecturing.
- Post Graduate Certificate in Project Management if want to manage projects.

Post Graduate Certificate in Research for those with passion for research and analysis and evaluations.

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

- Accounts Assistant.
- Accounting Specialist.
- Business Analyst.
- Cashier/Teller.
- Personal Finance Consultant.
- Investment consultants.
- Personal Finance Consultant.

### **QUALIFICATION AWARD AND CERTIFICATION**

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

A candidate to be a qualified graduate with 365 credits must complete 59 Credits of the Fundamental Component, 272 Credits of the Core component and 34 Credits of the Elective components to be awarded the qualification.

#### **11.2. Certification**

Students must pass all modules for the Diploma in Computerised Accounting to be awarded the qualification according to the standards prescribed for the award of the qualification applicable policies.

<b>Final Exit Point</b>	<b>Award</b>
Completion of 380 Credits	Diploma in Computerised Accounting

### **REGIONAL AND INTERNATIONAL COMPARABILITY**

1. **University of Zambia**, Diploma IN COMPUTERISED ACCOUNTING AND FINANCE, NCQF Level 6, 380 Credits provides the Qualification 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)**, Diploma in Accounting with Computers, NCQF Level 6, 280 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. **Other Qualifications** offered in countries such as New Zealand and Switzerland (Europe) 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 Observatory 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.

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 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 Qualification for Developers outcome based and is anchored on a competency and credit-based qualification framework.

#### **REVIEW PERIOD**

Five (5) Years or as and when the need arises.