

SECTION A							
QUALIFICATION DEVELOPER	Cathedral Commercial School						
TITLE	Certificate V in Business Accounting					NCQF LEVEL	5
FIELD	Business, Commerce and Management Studies			SUB-FIELD	Business 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					120		
RATIONALE AND PURPOSE OF THE QUALIFICATION							
<p>Business Accounting certificate program introduces students to basic skills in Business studies and booking keeping principles. These skills are essential in running a business considering the back bone of any economy is based on the strength of SMMES. With all these small enterprises running already within the country, basic concepts in running a business and accounting skills are essential to enable individuals to run their business and manage finances in a way that it will make profits for them.</p> <p>Book keepers and those intending to have basic skills in Business and Accounting would best be suited to do this program so as to prosper in whatever the heart desires to do. The program would be perfect for those already working who desire a qualification but already have experience in the field. With flexible learning methods it would suit any individual willing to do the program regardless of their current status of either working or desiring to school and work later.</p> <p>In Botswana, the HRDC Human Resources Sector Plan there is a need to train Managers, Supervisors and Entrepreneurs that can drive economies at Global, National and Individual entities. The Business Accounting program will give basic skills in running an enterprise with techniques in managing cash flow to harness from profits.</p>							

This Qualification could be regarded as the first step in a learning pathway in financial management and accounting, which would end with Accounting and/or Financial Management Qualifications at NQF level 8. The Qualification will be of value to the learner who wishes to study further in the field of Business Planning/Development or Accounting. The knowledge and skills in the National Certificate in Small Business Financial Management: Level 4 underpin the learning at higher levels with a thorough grounding in the fundamental knowledge, understanding and skills associated with the record-keeping and financial management required for operating a small business.

An industrial survey was carried out and results proved beyond doubt that the qualification is viable, sustainable and relevant. An introductory qualification into an accounting career is necessary and meets industrial demands and standards. Basic business skills are essentials in today's world, financial literacy in Business is equal important with this qualification both business and accounting skills will be achieved.

PURPOSE

This qualification will contribute towards the intended outcomes by providing learners with a range of broad-based knowledge, theory and practice in Business Management and accounting skills, which are critical for the attainment of the Botswana Vision 2036, and global demands. Furthermore, it will specifically provide the learners with integrated knowledge, theory and practice of basic Business Communication, Bookkeeping and accounting and Business Administration procedure to equip capable individuals with necessary skills to manage a company from soliciting for customers, keeping customers, making profits and investing back into the business for business continuity.

ENTRY REQUIREMENTS (including access and inclusion)

Entry requirements:

To be admitted into the programme, the candidate must have satisfied the minimum conditions for entry outlined below:-

- i. NCQF level IV or equivalent with Credits (Grade C or better) OR
- ii. Certificate III, NCQF level 3 (General Education or TVET) with Recognition of prior learning to at least 40 credits at NCQF level 4.
- iii. Students with relevant work in the area of study will be considered for entry under RPL and CAT as prescribed in the specific institutional policy.

Applications with qualifications over and above the minimum stipulated ones will have an added advantage.

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QUALIFICATION SPECIFICATION: SECTION B	
GRADUATE PROFILE (LEARNING OUTCOMES)	ASSESSMENT CRITERIA
1. Record business transactions for business continuity and future reference.	<ul style="list-style-type: none"> a. Demonstrate an understanding of basic profit and loss within a company setting to manage cash flow. b. Write quotations, cash sales and invoices to facilitate equity management at all eves of the business entity. c. Produce reports to give guidance of the business direction that assist in making managerial decisions for the enterprise. d. Prepare reconciliation statements as per organizational requirements and recognize bookkeeping practice essential to propel the enterprise forward.
2. Communicate effectively with employees and clients alike.	<ul style="list-style-type: none"> a. Write effective and concise letters and memos for internal and external communication. b. Prepare reports detailing an analysis of an event transpired within the organization and offer recommendations. c. Participate in meetings and conduct proper techniques in telephone usage. d. Summarize personal achievements and skills in appropriate formats for future employers or academic institutions. e. Perform effectively in interviews. f. Prepare and deliver an oral presentation utilizing electronic software. g. Realize the impact of language usage on applying business etiquette to a variety of professional situations. h. Recognize the importance of cultural differences and how they affect communication in a business environment.
3. Calculate Value Added Tax and prepare returns as required by legislation.	<ul style="list-style-type: none"> a. Demonstrate adequate knowledge in calculating tax returns for compliance sake. b. Prepare cash flow statements for profit and loss to manage enterprise cash. c. Calculate gross pay, statutory deductions and prepare IRP 5s as required by legislation.

	<ul style="list-style-type: none"> d. Prepare and interpret final accounts as per organizational requirements. e. Calculate the cost of a product and distinguish between fixed and variable costs, carry out break-even analysis and calculate the selling price of a product. f. Calculate working capital for an organisation.
4. Implement organizational theories to run a successful business entity	<ul style="list-style-type: none"> a. Discuss and communicate the management evolution and how it will affect future managers. b. Observe and evaluate the influence of historical forces on the current practice of management. c. Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues. d. Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment. e. Practice the process of management's four functions: planning, organizing, leading, and controlling. f. Evaluate leadership styles to anticipate the consequences of each leadership style
5. Apply economic concepts, theories and analytical techniques for informed monetary decision.	<ul style="list-style-type: none"> a. Apply laws of market demand and supply in business transactions. b. Analyze major macroeconomic policy issues. c. Understand how aggregate supply is determined in a closed and open economy. d. Take advantage of scarcity opportunity costs. e. Use appropriately concepts of monopoly and competition.
6. Utilize Information and Communications Technology to communicate effectively for business success.	<ul style="list-style-type: none"> a. Demonstrate an understanding of how information technology is used in modern information systems to support the end user collaboration, enterprise operations, managerial decision making and strategic advantage. b. Demonstrate knowledge and understanding of computer hardware components. c. Use and maintain a personal computer and peripherals according to manufacturer's instructions.

	d. Operate a personal computer. e. Apply principles, features and functions of computer applications. f. Save and print a document. g. Create, File and manage documents in a personal computer. h. Exchange information using Electronic mail (send, receive, organize and save e-mail). i. Access computer resources using the Internet.
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QUALIFICATION STRUCTURE: SECTION C			
FUNDAMENTAL COMPONENT Subjects / Units / Modules /Courses	Title	Level	Credits
	Business Communication	4	10
	Computer skills	4	10
CORE COMPONENT Subjects / Units / Modules /Courses	Bookkeeping and accounting	5	20
	Introduction to Economics	5	20
	Introduction to Quantitative Methods	5	22
	Principles of Business Management and Administration	5	20
	Fundamentals of ethics, corporate Governance and business law	5	18
ELECTIVE COMPONENT Subjects / Units / Modules /Courses	NONE		
Rules of combinations, Credit distribution			
<p>The qualification has 2 Fundamental modules with 10 credits each giving a total of 20 credits all at level 4.</p> <p>5 Core modules at level 5 with a total of 100 credits.</p> <p>Qualification has no electives.</p>			

ASSESSMENT AND MODERATION ARRANGEMENTS

ASSESSMENT ARRANGEMENTS

All assessments leading to the awarding of this qualification will be based on learning outcomes associated with the following assessment criteria:

Formative assessment

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

Summative Assessment

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

MODERATION ARRANGEMENTS

Internal and external moderators to be engaged will 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 award of the qualification through Recognition of Prior Learning (RPL) in accordance with institutional Policies in line with the National RPL Policy.

PROGRESSION PATHWAYS (LEARNING AND EMPLOYMENT)

Business Accounting employment opportunities exist in all sectors of our economy from public to private sector. As long as there are people there will always be need to supply their needs through business enterprise. The certificate program can also benefit numerous individuals already doing Business with no necessary skills to manage their companies.

Vertical Articulation

- Diploma in Business Accounting
- Diploma in Book keeping
- Diploma in Accounting
- Diploma in Business Studies
- Bachelor degree in Accounting
- Degree in Managerial Accounting
- Degree in Forensic Accounting
- Degree in Information Systems

Horizontal Articulation

- Certificate V in Accounting
- Certificate V in Finance
- Certificate V in Book keeping

Diagonal Articulation

- Diploma in Business Management
- Diploma In Project Management
- Diploma in Computerized Accounting

EMPLOYMENT PATHWAYS

Upon successful completion of this qualification learners have a great chance securing employment typically in positions such as:

- Accounts clerk
- Book keeper
- Accounts Assistant
- Company Secretary
- Stockbroker

QUALIFICATION AWARD AND CERTIFICATION

. Upon attainment of a minimum 120 total credits, the learner would have satisfied the requirements of the qualification award for Certificate V in Business Accounting.

. A certificate will be issued when minimum credits of 120 have been successfully attained.

REGIONAL AND INTERNATIONAL COMPARABILITY

In an effort to establish the international comparability and the suitability of the qualifications and its component is vital in the development of the countries in the region. A number of international qualifications were identified as representative of a few schools of thought in tertiary education in Business Accounting and placed on a matrix with the Botswana initiatives, to compare content and depth as best as possible. During the comparison, two main aspects on which to base the comparisons, were isolated:

- The number of qualifications in which a subject/aspect were represented, as an indication of the significance or importance of the aspect to be included in Business Accounting programs at this level of qualification.
- The number of subjects/aspects represented in a qualification as an indication of how well that qualification covers the breadth of possible aspects in the field of Business Accounting.

Institute	Cathedral Commercial School	CPA Ireland	Enterprises University of Pretoria
Name of Program	Certificate V in Business Accounting	Certificate in Business Accounting	Certificate in Business Accounting
Duration	1 year	1 year	6 months
Number of credits	120		120
Number of modules	Business Communication, Computer Skills, Bookkeeping and Accounting, Introduction To economics, Introduction to Quantitative methods and Principles of Business Management and Administration	Management in Organisations, Business Law and professional Ethics, Economics and Business Planning, Accounting	Fundamentals of Business Economics, Fundamentals of Management Accounting, Fundamentals of Financial Accounting and Fundamentals of ethics
Similarities		Learning outcomes are similar including module content	Number of credits are similar
Differences		Module names are different	Module names are different

REVIEW PERIOD

The program will be reviewed after a period of 5 years.