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		Issue No.	01
		Effective Date	04/02/2020

## SECTION A:

## QUALIFICATION DETAILS

<b>QUALIFICATION DEVELOPER (S)</b>		BA ISAGO University & Botswana Accountancy College										
<b>TITLE</b>	Postgraduate Diploma in Taxation										<b>NCQF LEVEL</b>	8
<b>FIELD</b>	Business, Commerce and Management Studies			<b>SUB-FIELD</b>	Taxation					<b>CREDIT VALUE</b>	120	
New Qualification				<input checked="" type="checkbox"/>	Review of Existing Qualification							
<b>SUB-FRAMEWORK</b>		General Education			<input type="checkbox"/>	TVET			<input type="checkbox"/>	Higher Education		<input checked="" type="checkbox"/>
<b>QUALIFICATION TYPE</b>	Certificate	I	II	III	IV	V	Diploma	Bachelor				
	Bachelor Honours				Post Graduate Certificate				Post Graduate Diploma		<input checked="" type="checkbox"/>	
	Masters						Doctorate/ PhD					

## RATIONALE AND PURPOSE OF THE QUALIFICATION

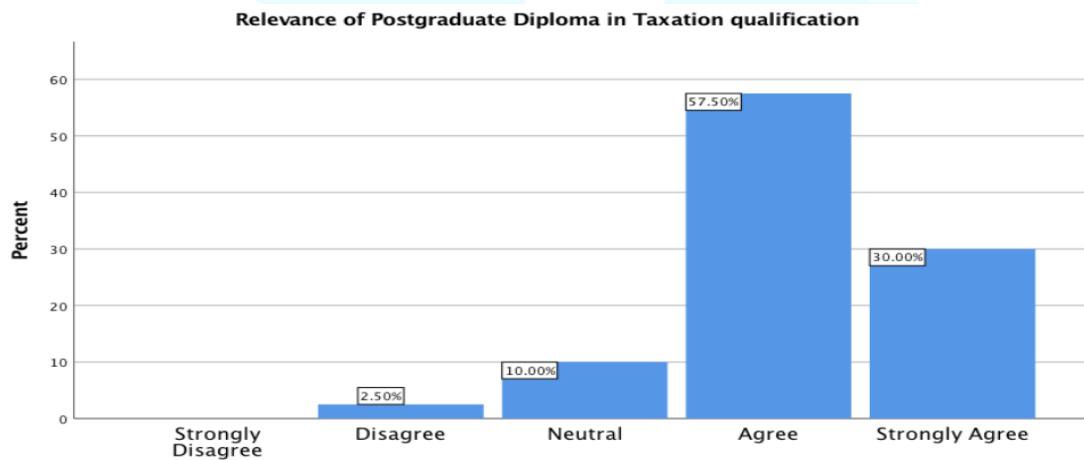
### RATIONALE:

According to Human Resource Development Council- Top Occupations in Demand (HRDC, 2016) and Botswana Institute of Chartered Accountants (BICA, 2018), accounting and taxation has been identified as one of the top occupations in high demand in Botswana. This has been outlined under the business and financial services sector as a key area requiring skills developments. This area has been identified as one with the potential for growth and creation of employment in Botswana. According to HRDC (2016), skills in this area are scarce and rely on imported labour, therefore there is need to train the locals so that these occupations can be localized in the near future.

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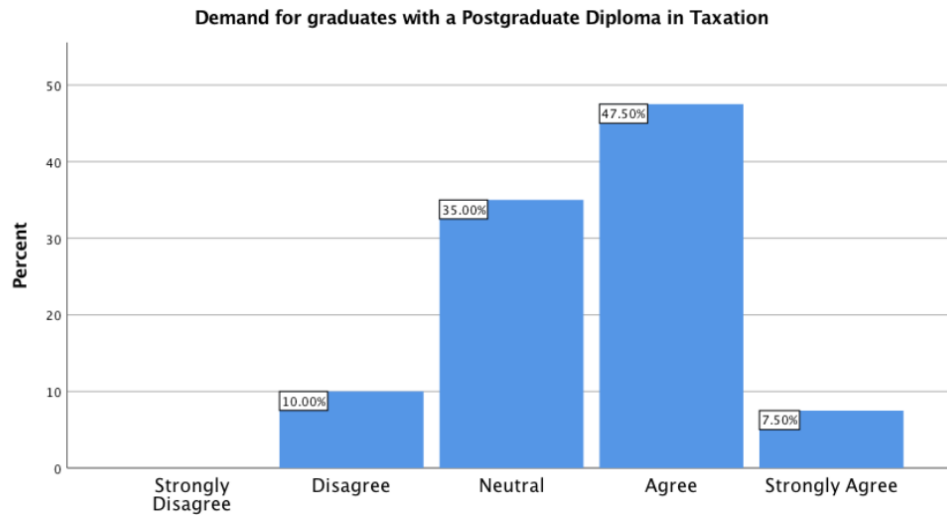
Tax professionals play a vital role as advisers to clients, tax authorities and other stakeholders, as well as intermediaries between taxpayers and tax authorities. Since the global financial crisis of 2007–2008, the increased profile of tax and the intensified focus on transparency have heightened interest in the activities of tax specialists. Moreover, governments are finding it more difficult to devise, impose and collect taxes due to a range of challenging conditions. They face stagnant economies, the dominance of multinationals in the global economy, growing electronic trade, more mobile and sophisticated taxpayers and competition with other national tax systems. At the same time political and public debate on the social acceptability of tax planning and where to draw the line between this and ‘aggressive’ tax avoidance have created ethical, technical and practical challenges for taxpayers and their advisers.

Based on the recent needs analysis that assessed the relevance of the Post graduate Diploma in Taxation (PGDT) qualification, about 87.2 % of the respondents indicate that the qualification is relevant to the human resources needs in Botswana (See figure 1 below). The results also show that the PGDT qualification is deemed to be in high demand by 55% of the respondents, with only 10% indicating that the demand is low (see figure 2 below).



*Figure 1: Relevance of the Post Graduate Diploma in Taxation in Botswana.  
Source: BAC Needs Assessment Report, 2019*


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*Figure 2: Demand for Post Graduate Diploma in Taxation in Botswana.  
Source: BAC Needs Assessment Report, 2019*

Furthermore, the Association of Chartered Certified Accountant's (ACCA) research report on *Professional Accountants – the future (2016)* indicates that in the next five years, tax advice, compliance, reporting, planning and risk management will become more complex. It also highlights that the national and international tax conventions, laws and regulations would become more intricate. As a result, these would increase the demand for tax specialists, with strong general tax knowledge and abilities to tackle niche issues linked to particular sectors or types of transaction.

Based on the views of ACCA workshop participants, the need for a more global tax perspective tops the list of key competencies that tax professionals will need to develop over the next five to 10 years. Similarly, as with many other professional accountancy roles, tax specialists will need to be competent in risk assessment, management and understand the tax-related risks of corporate structures, positions taken, existing and emerging regulations and shifting public expectations. Therefore, in order to align to this global perspective, there is need for skills training to develop tax professionals with sound knowledge of local and international tax laws and regulations, as well as a strong technical tax expertise.

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### **PURPOSE:**

The purpose of this qualification is to equip candidates with key skills and competencies to:

- ✓ Perform complex tax computations for various kinds of businesses.
- ✓ Perform complex tax planning computations
- ✓ Conduct tax audits and to prepare tax report as required.
- ✓ Prepare financial statements of entities, using relevant financial information, accounting techniques and standards
- ✓ Conduct activities related to tax administration in financial and public sector organizations.

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

1.1 Candidates must have successfully completed any Bachelor of Commerce in Accounting (NCQF Level 7) or any relevant degree from a recognized institution, which may include:

- A recognised Chartered Accountancy Qualification
- Degree in Law
- Degree in Economics

OR

1.2 Candidates who do not have the minimum academic qualifications stated above, but have been or are working in a tax environment or similar, will be considered through a Recognition of Prior Learning (RPL) process which shall be administered according to the institutional and national RPL Policy. There will also be provision for Credit Accumulation Transfer to the learner in a case where they transfer in from another institution as per the institutional and national policy on CAT.

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<b>SECTION B QUALIFICATION SPECIFICATION</b>	
<b>GRADUATE PROFILE (LEARNING OUTCOMES)</b>	<b>ASSESSMENT CRITERIA</b>
1. Demonstrate understanding of the conceptual framework for financial reporting and the double entry system of accounting.	1.1 Interpret accounting concepts and regulatory framework for financial reporting. 1.2 Apply the double entry system of accounting.
2. Prepare financial statements for single and group entities in accordance with International Accounting Standards.	2.1 Apply specific accounting standards in financial statement preparation and presentation. 2.2 Prepare financial statements, including statement of comprehensive income, statement of financial position, statement of cash flow and statement of changes in equity.
3. Demonstrate understanding of the criteria for the recognition and measurement of assets including Inventory, Property, plant & equipment, Investment property, Non-current assets held for sale and leases.	3.1 Explain the accounting treatment of leases as per the International Financial Reporting Standard (IFRS 16) including measurement of lease liability and right of use assets 3.2 Apply the International Financial Reporting Standard (IFRS 5) to account for non-current assets held for sale and dis-continued operations. 3.3 Account for basic adjustments from the trial balance such as depreciation, accrual, prepayments, and inventory. 3.4 Calculate basic impairment loss per the International Accounting Standard (IAS 36). 3.5 Determine the initial and subsequent values of investment property as per International Accounting Standard (IAS 40) using cost and fair value model including preparation of related disclosures.

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<p>4. Demonstrate specialized knowledge of the criteria for the recognition and measurement of provisions, contingent liabilities and contingent assets including tax liabilities.</p>	<p>4.1 Apply the recognition and measurement criteria for provisions, contingent liabilities, and contingent assets as per the International Accounting Standard (IAS 37).</p> <p>4.2 Apply the recognition, measurement, presentation and disclosure principles of International Accounting Standard (IAS 12) to account for income tax (current and deferred tax)</p>
<p>5. Apply disciplinary and interdisciplinary based knowledge to take an informed stand with regard to the impact of taxation legislation (both local and international) on an individual and company tax position.</p>	<p>5.1 Determine how the different entities are assessed for income tax purposes in relation to corporate, farming, partnerships, mining operations and individual taxpayers</p> <p>5.2 Calculate capital gains tax (CGT) and corporation tax taking into consideration all the necessary exemptions.</p> <p>5.3 Determine the withholding tax payable in respect of royalties, interest, dividends, entertainment, contracts, purchase of livestock, management and consultancy fees paid to residents and non-residents.</p> <p>5.4 Analyse the implications of international taxation on the governments' policies, businesses, and individuals.</p> <p>5.5 Assess the impact of group relief on taxation.</p> <p>5.6 Evaluate taxation legislation and its impact on the Botswana economy.</p> <p>5.7 Apply various tax planning techniques that can be used to legitimately minimize taxpayers' liability to income.</p> <p>5.8 Examine the impact of International tax treaties, tax havens and transfer pricing agreements on tax revenues.</p> <p>5.9 Establish the determinants of a group's decision to set up tax haven subsidiaries.</p>

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6. Practice ethics that are pertinent to ensuring Taxation Compliance.	6.1 Adhere to deadlines in accordance with the prevailing Taxation legislation 6.2 Apply tax compliance in professional practice. 6.3 Demonstrate ethical behaviour in taxation dealings
7. Determine means of detecting tax irregularities and recommend solutions to complex tax issues based on standards and laws.	7.1 Apply principles of tax law to practical situations and case studies. 7.2 Apply legislation relevant when conducting forensic tax investigations. 7.3 Evaluate complex tax issues and revise tax payer's assessment.
8. Evaluate tax challenges posed by digitalization in diverse business environments.	8.1 Assess the difficulties and opportunities presented by technology and collaborative economy for international taxation. 8.2 Apply data mining tools in curbing tax evasion, tax fraud and avoidance. 8.3 Examine the impact of digitalization on indirect taxation. 8.4 Evaluate alternative approaches to reform the international tax system in digitized environment.
9. Execute tax audits in organizations in accordance to the regulatory framework.	9.1 Interpret the tax audit regulatory framework. 9.2 Develop a tax audit investigation plan. 9.3 Perform tax audit investigation procedures 9.4 Determine the impact of tax audit and investigation on tax evasion. 9.5 Apply appropriate tax investigation methods in dealing with incomplete records of taxpayers. 9.6 Develop plans and processes to prevent and deter economic crime 9.7 Determine means through which fraud and misconduct may occur within accounting and business cycles.

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	9.8 Prepare an audit report in adherence to the Generally Accepted Auditing Standards (GAAS).
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SECTION C	QUALIFICATION STRUCTURE				
COMPONENT	TITLE	Credits Per Relevant NCQF Level			Total (Per Subject/ Course/ Module/ Units)
		Level [ 7 ]	Level [ 8 ]	Level [ 9 ]	
<b>FUNDAMENTAL COMPONENT</b> <i>Subjects/ Courses/ Modules/Units</i>	Financial Accounting and Reporting I	20			20
<b>CORE COMPONENT</b> <i>Subjects/Courses/ Modules/Units</i>	Principles of Taxation		20		20
	Financial Accounting & Reporting II		20		20
	Principles of Tax Audits		20		20
	Advanced taxation		20		20
	Tax Audits & Investigation		20		20
<b>ELECTIVE/ OPTIONAL COMPONENT</b>					



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<i>Subjects/Courses/ Modules/Units</i>					
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<b>SUMMARY OF CREDIT DISTRIBUTION FOR EACH COMPONENT PER NCQF LEVEL</b>	
<b>TOTAL CREDITS PER NCQF LEVEL</b>	
<b>NCQF Level</b>	<b>Credit Value</b>
7	20
8	100
<b>TOTAL CREDITS</b>	<b>120</b>
<b>Rules of Combination:</b> <b>(Please Indicate combinations for the different constituent components of the qualification)</b>	
<p>The credit distribution for this qualification is made up of 20 credits from the fundamental component and 100 credits from the core component.</p>	

<b>ASSESSMENT ARRANGEMENTS</b>
<p>Assessment will be conducted by Assessors who have been registered with Botswana Qualifications Authority (BQA).</p> <p><b>Formative Assessment</b></p> <p>The weighting of formative assessment is 60% of the Final assessment mark.</p> <p><b>Summative Assessment</b></p> <p>The weighting of summative assessment is 40% of the Final assessment mark.</p>

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### Composite Pass Mark

The overall pass mark is 50%.

### **MODERATION ARRANGEMENTS**

There will be provision for internal and external moderation, conducted by Moderators registered with Botswana Qualifications Authority (BQA).

### **RECOGNITION OF PRIOR LEARNING**

Recognition of Prior Learning (RPL) will be applicable for consideration for award in this qualification.

### **CREDIT ACCUMULATION AND TRANSFER**

Credit Accumulation and Transfer (CAT) will be applicable for consideration for award in this qualification.

### **PROGRESSION PATHWAYS (LEARNING AND EMPLOYMENT)**

#### **Learning Pathways**

##### **Horizontal Articulation:**

- Postgraduate Diploma in Accounting (NCQF Level 8)
- Postgraduate Diploma in Enterprise Risk Management (NCQF Level 8)
- Postgraduate Diploma in Financial Management (NCQF Level 8)

##### **Vertical Articulation**

- Master of Taxation (NCQF Level 9)
- Master's in Accounting (NCQF Level 9)
- M.Sc. in Banking and Finance (NCQF Level 9)
- M.Sc. in Risk Management and Insurance (NCQF Level 9)

#### **Employment Pathways**

- Tax Accountants
- Tax Analysts

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- Tax Advisors
- Tax Recruiters
- Tax Examiners
- Tax Managers
- Tax Collectors
- Revenue Managers,
- Business Tax Consultants
- Income Tax Consultants
- Tax Lawyers
- Tax Accountants
- Property Tax Consultants

### **QUALIFICATION AWARD AND CERTIFICATION**

Candidates meeting the prescribed requirements will be awarded the qualification in accordance with the qualification composition rules and applicable policies. To be eligible for the award of the Postgraduate Diploma in Taxation, candidates should have obtained a minimum of 120 credits.

Certification: Candidates meeting the prescribed credit requirements will be awarded the Postgraduate Diploma in Taxation.

### **REGIONAL AND INTERNATIONAL COMPARABILITY**

The proposed qualification compares well with the following:

1. Postgraduate Diploma in International Tax - Middlesex University London (United Kingdom)
2. Institute of Finance Management (Tanzania) - Postgraduate Diploma in Taxation Management
3. University of London (UK) - Post Graduate Diploma in Tax Principles & Policy
4. Postgraduate Diploma in Taxation offered at University of South Africa (UNISA), (South Africa)
5. Graduate Diploma in Taxation at The University of Sydney (Australia)

The above mentioned qualifications follow similar structures and standards to the proposed one. There are similarities in terms of credit load and module titles. This qualification generally compares well with all the qualifications studied since the exit-level outcomes cover similar scope and depth and are aligned to exit-level

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descriptors typical of this level and type of qualification as done within the region and beyond. However, what sets the qualifications apart in Southern Africa is provision for development of Tax Audit competencies which are critical Tax practitioners.

Furthermore, the entry requirements are similar across all the qualifications, which is a NCQF Level 7. The proposed Post Graduate Diploma in Taxation is also pitched at NCQF Level 8 for all the institutions. Another identifiable similarity lies in the number of credits which is 120 across all the qualification. The duration of the qualifications is generally one year for all the institutions. It is worth noting that each qualification is designed and contextualized to address Tax Law specific to the countries offering the qualifications.

### **REVIEW PERIOD**

The Post Graduate Diploma in Taxation will be reviewed every 5 years.

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