
	<b>BQA NCQF QUALIFICATION TEMPLATE</b>	Document No.	DNCQF.P01.GD02
		Issue No.	01
		Effective Date	01.08.2022

SECTION A: QUALIFICATION DETAILS													
<b>QUALIFICATION DEVELOPER (S)</b>		Botswana Institute of Chartered Accountants (BICA)											
<b>TITLE</b>	Postgraduate Diploma in Public sector Finance & Accountancy										<b>NCQF LEVEL</b>	8	
<b>STRANDS (where applicable)</b>	Strands not applicable												
<b>FIELD</b>	Business, Commerce and Management Studies (Field 2)			<b>SUB-FIELD</b>	Accounting and finance				<b>CREDIT VALUE</b>	120			
New Qualification					✓		Legacy Qualification						
<b>SUB-FRAMEWORK</b>		General Education					TVET			✓		Higher Education	
<b>QUALIFICATION TYPE</b>	Certificate	I	II	III	IV	V	Diploma	Bachelor					
	Bachelor Honours			Post Graduate Certificate				Post Graduate Diploma		✓			
	Masters					Doctorate/ PhD							
<b>RATIONALE AND PURPOSE OF THE QUALIFICATION</b>													
<b>RATIONALE:</b>  The Botswana Institute of Chartered Accountants (BICA) has amongst its primary objectives; to promote high quality accounting, auditing and financial reporting standards and practices, in line with internationally accepted standards. In light of this mandate, BICA and the Office of the Accountant General (OAG) of Botswana signed a													

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Memorandum of Understanding on 10th August 2017. The purpose of this MOU is to create a formal basis for cooperation and collaboration between the OAG and BICA for the advancement of high quality public financial management and reporting within the Government of Botswana through joint activity in areas including, but not limited to:

- Advocacy for public financial management and financial reporting reforms in Botswana,
- Cooperation in the development of solutions to meet capacity needs in the Government,
- Consideration of other options for working together to promote public financial management reforms

The objectives of the Participants in entering into this MOU are to collaborate in the promotion of high quality public financial management and financial reporting in Botswana through joint activity in areas which include:

- Support adoption and implementation of International Public Sector Accounting Standards (IPSAS) for the Government of Botswana.
- Identification of solutions to address the skills gaps in financial accounting, financial management and financial reporting within the public service in Botswana;
- Support development and implementation of Continuous Professional Development and other professional training programmes for staff of the OAG and other accounting professionals working in the public sector;
- Advise on suitability of public sector training programmes /qualifications that are marketed by third parties to the OAG;
- Promote accountancy profession in the public sector by increasing the number of professional accountants in public sector;

One of the key deliverables identified by BICA in a bid to discharge its obligations under this MOU is the development of a curriculum which would form the base of capacity development initiatives in the public sector. This curriculum would not only assist government in ensuring the rights skills are available as the Public Finance Management Reforms are rolled out, but would also help to ensure there is an appropriate framework for continuous professional development once the reforms are completed. The curriculum development was preceded by a consultation process which helped to identify the ideal competencies of a public sector accounting professional. This Competency framework was developed in a series of workshops organised by the African Organisation of English Speaking Supreme Audit Institutions (AFROSAI-E) in South African. The workshops were supported by the Pan African Federation of Accountants (PAFA) which invited al Professional Accounting Organisations (PAO) in English Speaking Africa, including BICA. Financing for the project was provided by the German Cooperation agency (GIZ). Once the competency framework had been developed, the learning outcomes for each competency were then developed. The PAOs were then encouraged to develop qualifications based on these learning outcomes and competency framework at different levels in order to assist those who need to obtain a formal qualification and acquire the competencies required to be effective finance officers in the public sector. The development of this Postgraduate Diploma by BICA is aimed at the professionalization of financial management in the public sector in Botswana by providing graduates recruited into the public sector with an opportunity to develop themselves further and enhance opportunities for growth in their careers.

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The Ministry of Finance and Economic Development's Public Finance Management reform project would transform the public sector in many ways. It is expected to have a significant impact on the "business model" of government and therefore has major implications for the everyday working lives of public sector accountants. There is bound to be changes not only to accounting mechanisms such as the budgets and the manner in which they are developed, the integrated financial management systems and procurement systems, but on the competences and profiles of the people managing these mechanisms. While there is a lot of debate on how the public sector would be transformed, there remains little doubt about the visibility of, and importance of accounting in the 'New Public Sector'.

From the needs analysis commissioned by BICA on the 21<sup>st</sup> September 2021 results (evidence available) and other fact finding initiatives employed, it was found that, Office of the Accountant General, The Office of the Auditor General, Local Authorities, the Internal Audit Department of the Ministry of Finance and various parastatals and non-governmental organisations like SADC and UN agencies have a severe skills gap and therefore acknowledge that they would have a significant appetite for graduates of the post graduate Diploma Qualification. All these stakeholders were invited by BICA to send representatives to the BICA Public Sector Committee which provided oversight to the curriculum development project.

#### ***PURPOSE: (itemise exit level outcomes)***

The purpose of the qualification is to produce graduates who have highly specialised knowledge, skills, and competences to:

- i. Interpret the legal framework and public sector accounting standards.
- ii. Plan and direct the accounting function of the public sector
- iii. Analyze financial statements, as well as budgets and monitor their execution
- iv. Coordinate Implementation of IPSAS standards in public sector financial reporting
- v. Recommend appropriate Tax models and perform complex tax computations


The qualification will also help the graduates to easily articulate in the field of public sector finance and accounting, such as Certified Institute of Public Finance and Accounting (CIPFA).

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


The minimum entry requirements are set out below:

- A level 7 Degree in Accountancy, public sector financial management or other recognised professional accounting qualifications
- Other relevant (RPL) routes and CAT will be considered

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<b>SECTION B QUALIFICATION SPECIFICATION</b>	
<b>GRADUATE PROFILE (LEARNING OUTCOMES)</b>	<b>ASSESSMENT CRITERIA</b>
<b>LO:1</b> Evaluate the regulatory environment in accounting confronting public sector entities and how it relates to wider aspects of public accountability, policy making and service delivery;	<ol style="list-style-type: none"> <li>1. Review relevant legal concepts to solve performance management issues</li> <li>2. Recommend appropriate professional and ethical values of an auditor/accountant.</li> <li>3. Review issues surrounding the use of cash and accruals bases in public sector entities.</li> <li>4. Analyse financial reports and statements for a range of public sector entities in the context of IPSAS.</li> <li>5. Recommend appropriate computer-based integrated financial management information systems in public sector entities,</li> </ol>
<b>LO2:</b> Appraise the way audits and audit operations are managed and of the various processes required for obtaining and evaluating audit evidence and appraising control environments;	<ol style="list-style-type: none"> <li>1. Discuss the full range of ISSAIs and their impact on the external audit environment in the public sector</li> <li>2. compare and contrast the respective roles of internal and external audit in the public sector with emphasis on oversight</li> <li>3. critically appraise the approach to conducting audits in the public sector with particular emphasis on the types of audits unique to/predominant in the sector</li> <li>4. discuss the fundamental roles of the Auditor General (or equivalent) and the Supreme Audit Institution as external auditors of government</li> <li>5. Plan and present audit reports in accordance with auditing standards</li> </ol>
<b>LO3:</b> Critically examine the main classes of public revenue and public finance;	<ol style="list-style-type: none"> <li>1. critically review the major elements of public revenue generation</li> <li>2. critically determine the major elements of public revenue generation and the implications these have for the management and regulation of a country's economic infrastructure;</li> <li>3. perform complex tax computations to determine tax planning strategy.;</li> </ol>
<b>LO4:</b> Critically evaluate and apply concepts in management accounting control and	<ol style="list-style-type: none"> <li>1. critically apply Management accounting concepts to solve performance management and performance measurement issues</li> <li>2. appraise the cost of creating value</li> </ol>


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performance measurement to various business scenarios and case studies	3. review and determine capital investment decision making strategies
<b>L05:</b> Demonstrate the ability to work independently and present a substantive piece of research in an applied aspect of accounting, finance, business and management critically articulating; evaluating and reflecting upon the outcomes to an appropriate critical depth	1. develop a problem statement 2. Critically review literature and other appropriate contextual sources pertinent to the issue, theme, subject or applied problem as identified within the proposal submission 3. Critically analyze data and write a report-based findings, drawing conclusions and recommendations for policy making

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<b>SECTION C</b>		<b>QUALIFICATION STRUCTURE</b>			
<b>COMPONENT</b>	<b>TITLE</b>	<b>Credits Per Relevant NCQF Level</b>			<b>Total Credits</b>
		<b>Level [ 6 ]</b>	<b>Level [ 7 ]</b>	<b>Level [ 8 ]</b>	
<b>FUNDAMENTAL COMPONENT</b> <i>Subjects/ Courses/ Modules/Units</i>	Information Technology for business		15		15
<b>CORE COMPONENT</b> <i>Subjects/Courses/ Modules/Units</i>	Advanced Cost & Management Accounting			15	15
	Advanced Public Sector Revenue & Taxation			15	15
	Advanced Public Sector Financial Reporting			15	15
	Advanced Audit and Assurance			20	20
	Advanced legal & Professional Aspects			20	20
	Consultancy research Project			20	20
<b>STRANDS/ SPECIALIZATION</b>	<i>Subjects/ Courses/ Modules/Units</i>	<b>Credits Per Relevant NCQF Level</b>			<b>Total Credits</b>
		<b>Level [4]</b>	<b>Level [5]</b>	<b>Level [ 6 ]</b>	
	<b>n/a</b>				

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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>
<b>7</b>	<b>15</b>
<b>8</b>	<b>105</b>
<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>There is one fundamental module are six core modules. All modules are compulsory. The credits distributed across the qualification gives a total credit of 120.</p> <p>The modules are not a prerequisite of each other and may be arranged and offered in any sequence flexibly.</p> <p>The Consultancy project module will run concurrently. Learners will have up to two months from the end of the course to submit the final project.</p>	

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## **ASSESSMENT ARRANGEMENTS**

All assessments which are leading to the award of the qualification will be based on learning outcomes and associated assessment criteria. Assessment will be conducted by Assessors who have been registered with Botswana Qualifications Authority (BQA). The assessment focuses on both formative and summative assessment strategies.

The assessments will be flexible as follows:

### **I. Formative assessment**

This will be aligned to the learning outcomes. Formative assessment or continuous assessments include tests, class discussions, role presentations and assignments. These forms of assessment will contribute to **40%** of the final grade.

### **II. Summative assessment**

This takes the form of final examinations written at the end of the semester. These forms of assessment will contribute to **60%** of the final grade.

- Other appropriate assessment strategies will depend on ETP's approved assessment policies.

## **MODERATION ARRANGEMENTS**

Assessments will be internally and externally moderated by BQA registered and accredited moderators in line with approved moderation policies.

## **RECOGNITION OF PRIOR LEARNING**

Recognition of Prior Learning (RPL) will be applicable for award of part or whole credits towards the qualification


## **CREDIT ACCUMULATION AND TRANSFER**

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

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

Upon successful completion of the qualification, learners can progress vertically by going into a Master's degree programme in the same field. They can also apply for admission and exemptions in the CIPFA



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qualification. Completion of the qualification would also help learners to secure admission in the BICA Chartered Accountancy Qualification.

### Vertical Pathways

The qualification articulates vertically onto the following NCQF Level 9 qualifications:

- Master of Science in Public Accounting
- Master of Business Administration (MBA)
- Master of Science in Public Finance
- Master of Taxation
- Master's in Accounting

The qualification articulates horizontally onto the following NCQF Level 8 qualifications

### Horizontal Articulation:

- Postgraduate Diploma in Accounting
- Postgraduate Diploma in Enterprise Risk Management
- Postgraduate Diploma in Financial Management

### Employment Pathways


With this qualification graduates will have requisites competences and attributes to work as:

- Tax advisor
- Revenue Manager
- Management Accountant
- Treasury Analyst
- Financial advisor
- Public sector financial manager
- Asset Manager
- Credit analyst
- Audit Manager
- Policy planner
- Budget Analyst
- IPSAS Consultant

### QUALIFICATION AWARD AND CERTIFICATION

A learner must comply with the minimum credit requirements of 120 for award and certification.

<b>Final Exit Point</b>	<b>Award</b>
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	Completion of 120 Credits	Postgraduate Diploma in Public sector Finance & Accountancy	
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### **SUMMARY OF REGIONAL AND INTERNATIONAL COMPARABILITY**

The proposed Qualification is specialized and unique in nature and structure. This makes it difficult to find Institutions offering similar Qualifications that can be used directly as a benchmark.

**Local:** There were no similar Qualifications currently registered in the NCQF at a post graduate level that could be used as a closely related benchmark.

**International:** The qualifications found could not offer suitable benchmark. Our proposed qualification is mainly a product of the API Competencies Framework. This makes it more unique to the needs of the region.

The following qualifications represent closely related and suitable benchmark **regionally**:


#### **1. Postgraduate Diploma in Public Sector Accounting (CG034ACC06)-University of Cape town**

This Qualification focuses on the acquisition of skills in Public Sector Accounting, including legislation and regulations, the role of government, recording and reporting of financial transactions, controls and audits in government entities, preparation of budgets and forecasts, and other reporting issues. The Qualification has been offered, in response to the urgent need in South Africa for competent and accountable public sector financial managers to improve public sector management and reporting. Accounting graduates are provided a route to completing a relevant university qualification to pursue a career in National, Provincial and Local government organizations, as well as with the Auditor General Southern Africa (AGSA).

The qualifications are pitched at NQF Level 8 and are intended to provide the skills, knowledge and competency in public sector financial management. The whole structure of this Qualification is similar to the proposed Qualification in many respects. The credit value (120) is similar. The modules and the learning outcomes are also similar in many respects. The main distinguishing factor is the Consulting research project in the proposed Qualification. This is intended to expose graduates to practical issues facing the profession and hence add unique value to the Qualification and the graduate profile.

#### **2. The API's Competencies Framework**

The AFROSAI-E developed a professionalisation strategy with the assistance of representatives from Supreme Audit Institutions across the continent. BICA represented the Auditor General of Botswana and took part in this exercise, which yielded a competency framework to be promoted across the continent for customisation by various countries. The strategy has the underlying aim of creating an environment in which governments across the region will be both encouraged to consider and act on professionalisation initiatives in accounting and auditing, and be facilitated in doing so through the availability of methodologies, advice and support materials.

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The AFROSAI-E competencies framework sets out the range of knowledge, understanding and competences that a qualified public sector financial manager and/or auditor would be expected to possess in order to practise at various different levels of accounting and/or auditing within the discipline of public financial management. The framework would provide a foundation on which education providers could build qualifications relevant to public sector accountants and auditors and the competencies identified form the basis of the curriculum developed by BICA.

### **3. Postgraduate Diploma in Public Finance-Tshwane university of Technology (TUT)**

The qualification is pitched at NQF Level 8 and is intended to provide skills, knowledge and competency in public sector financial management. The structure of this Qualification is similar to the proposed Qualification in many respects. The credit value (120) and the level of the qualifications are similar. The modules and the leaning outcomes are also similar in many respects. Both qualifications included a research project. This is aimed at exposing the graduates to practical issues in the industry.

#### **REVIEW PERIOD**

The review period for the qualification would be five years.

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