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		Effective Date	01.08.2022

SECTION A: QUALIFICATION DETAILS														
QUALIFICATION DEVELOPER (S)		University of Botswana												
TITLE	Diploma in Accounting and Business Studies										NCQF LEVEL	6		
STRANDS (where applicable)	1. Accounting 2. Management 3. Marketing													
FIELD	Business, Commerce and Management Studies			SUB-FIELD		ACCOUNTING				CREDIT VALUE		240		
New Qualification								Legacy Qualification						✓
SUB-FRAMEWORK		General Education					TVET			✓	Higher Education			
QUALIFICATION TYPE	Certificate	I	II	III	IV	V	Diploma		✓	Bachelor				
	Bachelor Honours			Post Graduate Certificate				Post Graduate Diploma						
	Masters					Doctorate/ PhD								

RATIONALE AND PURPOSE OF THE QUALIFICATION

RATIONALE:

Emerging global trends necessitate upskilling of labour forces as a strategy for enabling employees and communities to become immersed in the future of work (World Economic Forum, 2021). A culture of upskilling entails teaching new, advanced skills to close the capabilities gap. A Needs Assessment Survey was undertaken in June 2022 by the department on DABS students who mainly comprise the workforce from Botswana Government, Private, Parastatals and Non-Governmental Organisations indicate that there is a need for skills in the following occupations: Accounts Assistant, Bookkeeper, Bookkeeper Clerk and Actuarial Assistant. The advanced knowledge and skills required to effectively and efficiently perform in these functions

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are mainly in the fields of financial accounting, auditing, cost and management accounting, taxation, Information and Communication Technology, communication, and law. Similarly, the Sustainable Development Goal (SDG4) underscores the need for continuing professional development learning opportunities to support the creation of employment opportunities through inclusive education.

The Human Resources Development Strategy 2009 – 2022 has also underscored the need for an “equitable access to quality lifelong learning opportunities that are responsive to every element of personal well-being, social progress and economic development and which advances to the fullest extent possible their potentials for learning, their individual capacities, their future aspirations so they can contribute to the development of a globally connected and prosperous nation” (p. 37). In addition, Botswana through 'Vision 2036' envisages an economy that will develop from a middle income to a high-income country, moving from a resource-based economy to knowledge-based economy through human capital. DABS programme offering therefore contributes directly to the realisation of the Vision 2036 and SDG4.

PURPOSE: (itemise exit level outcomes)

The purpose of this qualification is to produce graduates with advanced knowledge, skills and competencies to:

- (i) Prepare advanced Financial Accounting activities in a business environment
- (ii) Verify Auditing functions in unfamiliar but relevant contexts
- (iii) Perform basic Cost and Management Accounting calculations in a business entity.
- (iv) Interpret tax returns as diligently applied to taxation.
- (v) Apply advanced competencies in Information and Communication Technology (ICT) to manage information and data within business operations.
- (vi) Communicate information reliably and coherently for academic and business purposes.
- (vii) Adhere to the ethical legal and professional requirements of business entities.

The qualification also prepares learners for progression into undergraduate business qualifications and provides an articulation route to Professional Accounting qualifications such as Botswana Institute of Chartered Accountants (BICA), Chartered Institute of Management Accountants (CIMA), Association of Chartered Certified Accountants (ACCA), and Chartered Institute of Procurement and Supply (CIPS).


MINIMUM ENTRY REQUIREMENTS (including access and inclusion)

Entry requirements


The pre-requisite learning for Diploma in Accounting and Business Studies (DABS) is:

- Certificate IV, NCQF Level 4 (BGCSE or equivalent)


Recognition of Prior Learning: Entry applications through RPL and CAT are accessible to all candidates through institutional policies in line with national RPL and CAT policies.

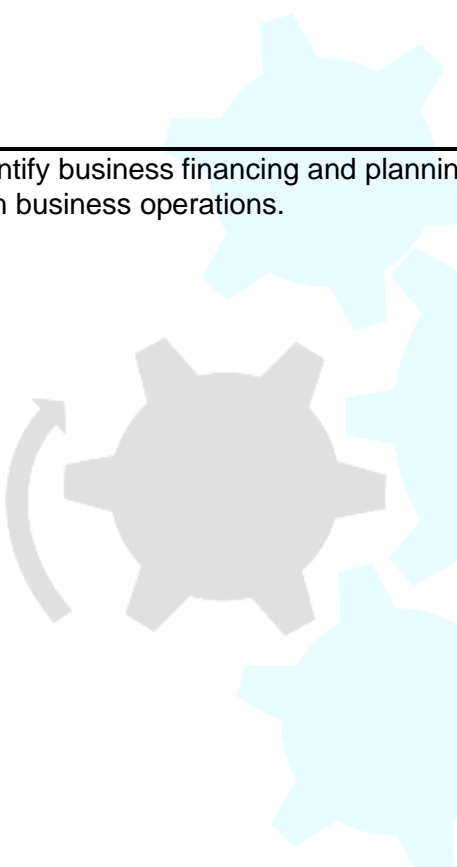
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SECTION B		QUALIFICATION SPECIFICATION	
GRADUATE PROFILE (LEARNING OUTCOMES)		ASSESSMENT CRITERIA	
LO 1.0 Prepare advanced Financial Accounting activities in a business environment		AC1.1 Prepare books of accounts using Generally Accepted Accounting Practice in Botswana (GAAP). AC1.2 Perform accountancy calculations and interpretations correctly. AC1.3 Differentiate financial data in various books of accounts. AC1.4 Differentiate the various financial accounts in manufacturing, partnership, joint ventures, branches and companies in a business setting. AC 1.5 Analyse and interpret financial statements of companies.	
LO 2.0 Verify Auditing functions in unfamiliar but relevant contexts		AC2.1 Establish the nature and objectives of auditing. AC2.2 Differentiate the roles and responsibilities of internal and external auditors in an organisation. AC2.3 Evaluate and interpret the legal and professional environment of auditing. AC2.4 Apply the internal controls that prevent, detect and correct misstatements in the financial statements. AC2.5 Apply audit principles and techniques in gathering audit evidence. AC2.6 Analyse and interpret the different types of audit reports	
LO 3.0 Perform basic Cost and Management Accounting calculations in a business entity.		AC3.1 Differentiate between the types of accounting. AC3.2 Establish the nature and classification of costs. AC3.3 Apply the knowledge of materials control, procedures, and techniques. AC3.4 Calculate the cost of material, labour and overheads for purposes of cost determination and pricing of products and services. AC3.5 Calculate the cost and price of a product under different costing methods. AC3.6 Prepare basic organisational budgets and first level variance analysis to assist management decision making and control.	

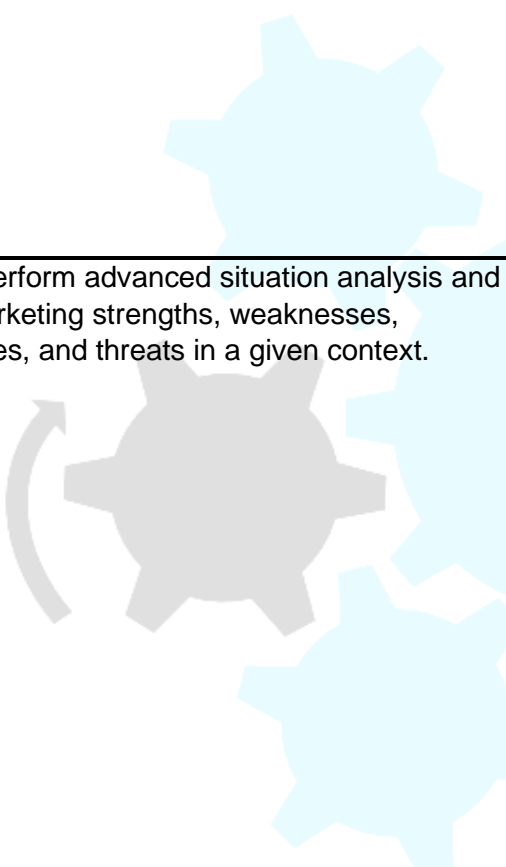
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	AC3.7 Apply marginal costing techniques to aid managerial decision making.
LO 4.0 Interpret tax returns as diligently applied to taxation.	AC4.1 Establish the nature and purpose of taxation. AC4.2 Categorise the various sources of gross income and allowable deductions as prescribed by Income Tax Act. AC4.3 Compute taxable income for individuals and companies. AC4.4 Compute input and output Value Added Tax as set out by Value Added Tax Act.
LO 5.0 Apply advanced competencies in Information and Communication Technology (ICT) to manage information and data within business operations.	AC5.1 Manage information technology to access, retrieve, gather, and convey information. AC5.2 Master the management of databases for business applications. AC5.3 Apply networking concepts. AC5.4 Apply appropriate software in solving business problems. AC5.5 Identify appropriate software development methodology in business. AC5.6 Identify the different hardware components of ICT devices and their functions. AC5.7 Identify the information system to use at the appropriate level of management. AC5.8 Identify, analyse and resolve security issues in networks, and computer systems to secure an IT infrastructure.
LO 6.0 Communicate information reliably and coherently for academic and business purposes.	AC6.1 Execute effective and appropriate oral, writing, reading and listening skills in business. AC6.2 Apply reasoning skills across different interactive communication situations. AC6.3 Produce written communication that reflects appropriate style in each business context. AC6.4 Select appropriate medium and channel to communicate messages. AC6.5 Provide appropriate information to different levels of the organisation.
LO.7.0 Interpret advanced mathematical and statistical information in a business environment.	AC7.1 Apply basic mathematical techniques in business environment to solve real life problems.


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	<p>AC7.2 Apply basic statistical principles to address challenges in the business field.</p> <p>AC7.3 Solve simple problems using quantitative and graphical tools.</p> <p>AC7.4 Analyse, evaluate and interpret data to aid decision making.</p>
<p>LO 8.0 Identify business financing and planning decisions in business operations.</p> 	<p>AC8.1 Establish the fundamentals of Business Finance.</p> <p>AC8.2 Identify alternative sources of finance and assess their inherent risk.</p> <p>AC8.3 Compute risk and return of an individual asset and that of a portfolio.</p> <p>AC8.4 Assess projects using appropriate capital budgeting techniques in making investment decisions.</p> <p>AC8.5 Identify factors influencing capital structure decisions and cost of capital.</p> <p>AC8.6 Apply different theories of finance to the business world.</p> <p>AC8.7 Relate the financial system with the distinct functions of each component.</p> <p>AC8.8 Establish key financial instruments and the principles underlying their use.</p> <p>AC8.9 Observe the various financial institutions and markets legal frameworks and their governance.</p>
<p>LO 9.0 Apply best people management practices in an organisation.</p>	<p>AC9.1 Utilise practical managerial concepts, principles, and competencies for effective and efficient running of an organisation.</p> <p>AC9.2 Justify the need for planning across management levels and the types of objectives and plans developed by organisations.</p> <p>AC9.3 Implement the appropriate organisational structure to achieve the organisational objectives.</p> <p>AC9.4 Apply the theories of leadership and motivation to accommodate people with diverse social, cultural and ethnic backgrounds to work together.</p> <p>AC9.5 Ensure proper use of communication and decision making processes in an organisation</p> <p>AC9.6 Assess the business environment and how it influences business strategic decisions.</p>

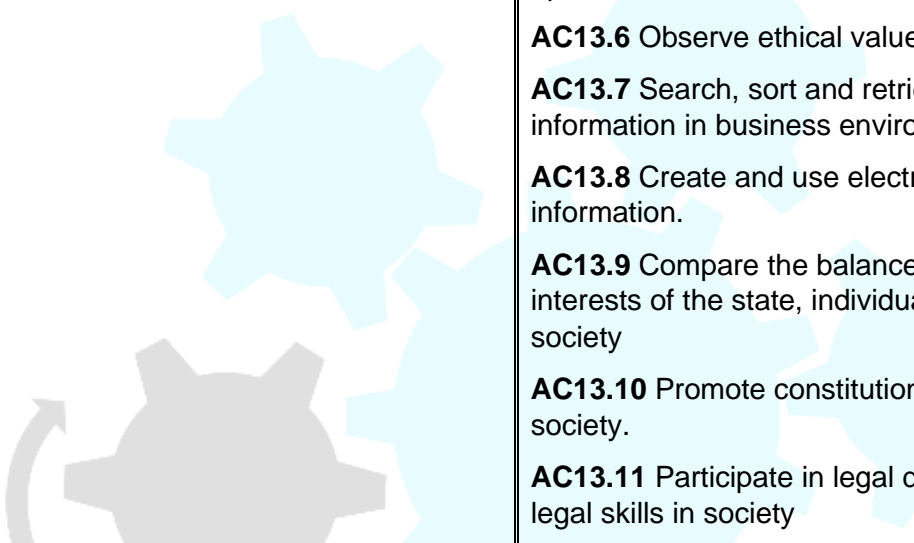
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		<p>AC9.7 Apply the processes of recruitment, compensation and training and development.</p> <p>AC9.8 Utilise systems and processes for effective control and recognise the importance of measuring organisational performance.</p> <p>AC9.9 Apply the management concepts and principles applied in business enterprises.</p> <p>AC9.10 Establish the process of starting and managing a small business.</p>
	<p>LO 10.0 Perform advanced situation analysis and identify marketing strengths, weaknesses, opportunities, and threats in a given context.</p>	<p>AC10.1 Apply the basic concepts and principles of marketing.</p> <p>AC10.2 Apply the sales management skills in business operations.</p> <p>AC10.3 Apply requisite skills in understanding and responding to different consumers.</p> <p>AC10.4 Identify the different components of the marketing mix and apply them in a given business context.</p> <p>AC10.5 Apply purchasing management tools and techniques in the business environment.</p> <p>AC10.6 Apply the basic concepts and principles of psychology.</p> <p>AC10.7 Apply business negotiation skills in resolving business problems.</p> <p>AC10.8 Apply key elements in cognition, ethical behaviour, emotion, learning and intelligence from various theoretical perspectives.</p> <p>AC10.9 Apply management skills to manage and resolve conflicts in industrial relations.</p> <p>AC10.10 Identify different basis for segmenting consumer markets.</p> <p>AC10.11 Identify and apply appropriate market research approach to gather information.</p>
	<p>LO 11.0 Apply appropriate concepts and principles of a project in a business setting.</p>	<p>AC11.1 Identify factors influencing project management.</p> <p>AC11.2 Apply the project plan approach or work package planning method to plan projects.</p> <p>AC11.3 Utilise available software packages to build and analyse project Plans.</p>

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	<p>AC11.4 Create Programme Evaluation and Review Technique (PERT) chart or Critical Path Method (CPM) chart.</p> <p>AC11.5 Develop a project plan detailing the main tasks and sub tasks to be carried out, completion dates, people responsible and resources needed from other departments or organizations.</p> <p>AC11.6 Apply techniques of material procurement, storage, and issuance applied in inventory management.</p> <p>AC11.7 Construct bar chart or Gantt chart to illustrate the development of a project with time.</p> <p>AC11.8 Audit a project management plan to ascertain feasibility in relation to the proposed time frame and resources.</p>
	<p>LO 12.0 Apply Theories of Economics to business.</p> <p>AC12.1 Utilise micro and macro-economic tools to solve business problems.</p> <p>AC12.2 Allocate resources efficiently to achieve economic growth and development.</p> <p>AC12.3 Apply the theories of market structure and how they affect the commodity and labour market.</p> <p>AC12.4. Implement different approaches to analyse national income accounts.</p> <p>AC12.5 Apply the skills in business cycle theory to analyse unemployment problems in the economy and propose appropriate interventions.</p> <p>AC12.6 Implement fiscal and monetary policies to stabilize prices, output and employment in the economy.</p>
	<p>LO13.0 Adhere to the ethical legal and professional requirements of business entities.</p> <p>AC13.1 Apply the history and development of Botswana's legal system in business.</p> <p>AC13.2 Interpret contracts in Business agreements.</p> <p>AC13.3 Differentiate the legal requirements for the formation of different business entities.</p> <p>AC13.4 Demonstrate application of knowledge to solve real world problems</p>

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	<p>AC13.5 Integrate different areas of the law in business operations.</p> <p>AC13.6 Observe ethical values in business practises.</p> <p>AC13.7 Search, sort and retrieve relevant electronic information in business environment.</p> <p>AC13.8 Create and use electronic documents to share information.</p> <p>AC13.9 Compare the balance between competing interests of the state, individuals, and groups within society</p> <p>AC13.10 Promote constitutional principles and values in society.</p> <p>AC13.11 Participate in legal development to enhance legal skills in society</p>
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SECTION C		QUALIFICATION STRUCTURE			
COMPONENT	TITLE	Credits Per Relevant NCQF Level			Total Credits
		Level [5]	Level [6]	Level [7]	
FUNDAMENTAL COMPONENT Subjects/ Courses/ Modules/Units	Introduction to Communication and Academic Literacy	6			6
	Principles of Management	8			8
	Introduction to Marketing	8			8
	Computing and Information Skills I	6			6
	Academic and Professional Literacy Skills	8			8
	Basic Accounting	8			8
	Business Mathematics and Statistics	8			8
	Computing and Information Skills II	8			8
					60
CORE COMPONENT Subjects/Courses/ Modules/Units	General Psychology		12		12
	Intermediate Accounting		10		10
	Microeconomics		12		12
	Business Statistics		10		10
	Macro Economics		12		12

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	Business Finance		10		10
	Business Law		12		12
	Taxation		12		12
	Quantitative Methods for Business		10		10
	Financial Management		10		10
	Cost Accounting		10		10
	Management Information Systems		12		12
					132
STRANDS/ SPECIALIZATION <i>A student will choose one of the three strands with a total credit value of 80</i>	Subjects/ Courses/ Modules/Units	Credits Per Relevant NCQF Level			Total Credits
		Level [5]	Level [6]	Level []	
1.	Accounting Stream				
	Financial Accounting		12		12
	Management Accounting		12		12
	Auditing		12		12
	Financial Institutions & Markets		12		12

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2.	Management Stream			
	Human Resources Management		12	12
	Organisational Design and Development		12	12
	Small Business Management		12	12
	Fundamentals of Materials Management		12	12
				48
	Marketing Stream			
	Sales Management		12	12
	Consumer Behaviour		12	12
	Marketing Management		12	12
	Purchasing Management		12	12
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SUMMARY OF CREDIT DISTRIBUTION FOR EACH COMPONENT PER NCQF LEVEL		
TOTAL CREDITS PER NCQF LEVEL		
NCQF Level	Credit Value	
Level 5	60	
Level 6	180	
TOTAL CREDITS	240	
Rules of Combination: (Please Indicate combinations for the different constituent components of the qualification)		
Fundamentals:	NCQF 5	60 Credit
Core	NCQF 6	132 Credits
Electives	NCQF 6	48 Credits
Total Credits	240	

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ASSESSMENT ARRANGEMENTS

Both formative and summative assessments will be used. These include two class tests and a final examination at the ratio of 60:40 respectively.

MODERATION ARRANGEMENTS

Both internal and external moderation will be conducted in accordance with applicable policies and regulations and this will be carried out by BQA registered and accredited Moderators or any other moderator from a recognised accrediting body.

RECOGNITION OF PRIOR LEARNING

There shall be a provision for RPL in line with institutional policies.

CREDIT ACCUMULATION AND TRANSFER

CAT for award of part or full qualifications will be supported by institutional policies in line with national policies on CAT. This will be done in line with BQA policy on CAT. There shall be a provision for RPL in line with institutional policies.

PROGRESSION PATHWAYS (LEARNING AND EMPLOYMENT)

1. **Horizontal Articulation** (related qualifications that graduates may consider) at NCQF level 6

- Diploma in Accounting
- Diploma in Accounting and Business Studies
- Diploma in Business Studies


2. **Vertical Articulation** (qualifications to which the holder may progress to) at NCQF level 7

- Bachelor of Accounting
- Bachelor of Business Studies
- Bachelor of Business Management
- Bachelor of Commerce

3. **Employment Pathways**

- Accounts Assistant
- Bookkeeper
- Bookkeeper Clerk
- Actuarial Assistant

QUALIFICATION AWARD AND CERTIFICATION

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To be awarded the Diploma in Accounting and Business Studies qualification, a candidate is required to achieve a minimum of 240 credits.

Candidates meeting prescribed requirements will be issued with the Diploma in Accounting and Business Studies and official transcripts.

SUMMARY OF REGIONAL AND INTERNATIONAL COMPARABILITY

In the region and internationally, there is no qualification at level 6 offered as a combination Accounting and Business Studies. The combination of the two packaged as the Diploma in Accounts and Business Studies (DABS) is a customized packaging designed to suit the specific context of Botswana. The content for DABS was therefore benchmarked with separate qualifications of the Diploma in accounting and the Diploma in Business studies.

REGIONAL

- Diploma in Accounting at NQF Level 6 (360 Credits) offered by Mangosuthu University of Technology.
- Diploma in Business Studies at NQF Level 6 (360 Credits) offered by Durban University of Technology.

Both qualifications are worth 360 credits and have a 3year fulltime duration and the entry is certificate IV equivalent. The DABS qualification is worth 240 credits with a 2 year fulltime and 3-year part time options to suit the re-tooling purpose of the learners in employment. However, the outcomes for the qualifications are similar.

INTERNATIONAL

In terms of the nature of modules covered in the qualifications, the observations made above under regional comparability apply to the international qualifications benchmarked. Despite similarities in the bouquet of courses offered, the qualification nomenclature in international qualifications could be either a Diploma in Accounting (as is the case in the Asia-Pacific University of Technology and Innovation, which offers modules in the subjects of Financial Accounting 1,2 & 3; Quantitative Methods, Professional Communication, Business Statistics; Business Economics; Taxation, Law and Marketing), or a Diploma in Business Studies (as is the case in the National University of Ireland's Institute of Public Administration and the Royal Melbourne Institute of Technology). The total number of credits required to complete the qualifications were not indicated by all institutes.

SIMILARITIES

The Diploma in Business Studies offered by the National University of Ireland's Institute of Public Administration had a more conspicuous resemblance to the Diploma in Accounting and Business Studies. Not only does the qualification have two-year duration on part-time basis, but it is also pegged at the NQF Level 6 with minimum credits of 360 and has four optional streams in the second year of the diploma. Further note that other features such as learning outcomes, entry assessment and the course contents are similar.

In conclusion, the Diploma in Accounting and Business Studies equips graduates with fundamental business skills of Accounting, Management and Marketing. It further advances knowledge in each of the three disciplines when students branch into selected streams.

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The DABS qualification compares well with other qualifications regionally and internationally in terms of content, scope, learning hours and exit outcomes. All qualifications vertically articulate to bachelor's degree and/or professional qualifications.

REVIEW PERIOD

The qualification will be reviewed after every five years.

