	BQA NCQF QUALIFICATION TEMPLATE

<table>
<tr><td colspan="2">SECTION A:</td><td colspan="10">QUALIFICATION DETAILS</td></tr>
<tr><td colspan="2">QUALIFICATION DEVELOPER (S)</td><td colspan="10">Botswana Accountancy College</td></tr>
<tr><td>TITLE</td><td colspan="5">Postgraduate Diploma in Forensic Accounting</td><td colspan="4">NCQF LEVEL</td><td colspan="2">8</td></tr>
<tr><td>STRANDS (where applicable)</td><td colspan="11">N/A.</td></tr>
<tr><td>FIELD</td><td colspan="5">Business, Commerce and Management Studies</td><td colspan="4">CREDIT VALUE</td><td colspan="2">120</td></tr>
<tr><td>SUB FIELD</td><td colspan="11">Accounting</td></tr>
<tr><td>New Qualification</td><td>✓</td><td colspan="2">Legacy Qualification</td><td></td><td colspan="5">Renewal Qualification</td><td colspan="2"></td></tr>
<tr><td colspan="5"></td><td colspan="5">Registration Code</td><td colspan="2"></td></tr>
<tr><td>SUB-FRAMEWORK</td><td colspan="2">General Education</td><td></td><td colspan="2">TVET</td><td></td><td colspan="3">Higher Education</td><td colspan="2">✓</td></tr>
<tr><td>QUALIFICATION TYPE</td><td>Certificate</td><td>I</td><td></td><td>II</td><td></td><td>III</td><td></td><td>IV</td><td></td><td>V</td><td></td></tr>
<tr><td></td><td colspan="11">Diploma | | Bachelor | </td></tr>
<tr><td></td><td colspan="3">Bachelor Honours</td><td></td><td colspan="2">Post Graduate Certificate</td><td></td><td colspan="2">Post Graduate Diploma</td><td colspan="2">✓</td></tr>
<tr><td></td><td colspan="4">Masters</td><td></td><td colspan="4">Doctorate/ PhD</td><td colspan="2"></td></tr>
<tr><td colspan="12"></td></tr>
<tr><td colspan="12">RATIONALE AND PURPOSE OF THE QUALIFICATION</td></tr>
<tr><td colspan="12">RATIONALE:

According to the president of Institute of Singapore Chartered Accountants (ISCA) Financial Forensic Accounting (FFA) (2019), businesses generally need to protect against many different illegal financial activities ranging from: tax evasion and insider trading to money laundering. In order to get protected from such bad business practices, businesses need a workforce with the knowledge and skillsets to put in place preventive measures, manage risks and utilise the latest technology to detect fraudulent activities. As such financial forensics is expected to grow in importance and complexity, with the nature</td></tr>
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of financial crime becoming more sophisticated, more digital, and more transnational in the future. According to PwC 2016 Global Economic Crime Survey, the global average fraud in businesses is around 36% and this is expected to grow as businesses embrace digital technology to conduct commercial transactions.

In Botswana the Corruption and Economic Crime Act (CECA) was passed into law in 1994 following several corruption scandals involving senior officials in government. The scandals had caused public outrage and threatened to harm the country's reputation as an African model of good governance. The CECA Act created the Directorate on Corruption and Economic Crime (DCEC), which has a three-pronged strategy of investigation, prevention, and public education. In order to effectively perform this mandate, the DCEC requires expertise in forensic accounting. In 2019 the country was embroiled in a series of allegations of money laundering cases involving millions of Pula against parastatal organisations and private businesses. Allegations of high-profile scandals indicate the importance of forensic investigations. As such the Post Graduate Diploma in Forensic Accounting will produce graduates with skillsets necessary to protect against many different illegal financial activities.

This qualification focuses on the workforce needs as well as the needs of students intending to pursue a career in accounting with the added value of possibly specializing in forensic accounting or similar financial investigative work. It concentrates on the skills and knowledge sought by professional accounting firms, and companies and organisations with need for accounting, investigative and auditing staff. There is particular emphasis on the teaching of forensic accounting and auditing. In compliance with the mandate of the Human Resources Development Council (HRDC) sector report of 2019, the qualification embraces key elements of skills development such as financial planning, accounting procedures, data analysis and risk management. It also embraces the aspect of planning for citizen empowerment and the cultivation of the knowledge worker. The qualification is designed to tap into the growing demand for internal auditors and forensic accountants. The qualification is designed to ensure that students graduating from it will have the educational grounding and intellectual development to take full advantage of career opportunities arising primarily in the field of accounting and auditing. With the added benefit that should they wish to pursue a career as a forensic accountant or in some other investigative role, they will have an educational "head start" on their peers graduating from other programmes. According to a recent needs analysis (BAC Needs Analysis, 2019), many of the respondents affirmed that the Forensic Accounting qualification is relevant to the human capital needs. Study participants attested that the Forensic Accounting study is necessary. Majority of the respondents indicate that Forensic Accounting qualification is relevant to the needs of Botswana's economy. About 57.1 % of the respondents indicate that the qualification is relevant to the human resources needs in Botswana.

PURPOSE: (itemise exit level outcomes)

The purpose of this qualification is to produce graduates with highly specialised knowledge, skills, and competence to

1. Develop problem solving and professional and technical communication in forensic accounting.
2. Apply the legal framework as it relates to the law of evidence and evaluate evidence and come to reasoned conclusions with reference to specific areas of forensic accounting.
3. Conduct research and inquiry which meets the specific needs in forensic accounting.
4. Evaluate the ethical and value dilemmas arising from the application of forensic accounting.
5. Devise and sustain an argument supported by evidence which is valid, documented, and critiqued.

MINIMUM ENTRY REQUIREMENTS (including access and inclusion)

Candidates entering this qualification must hold:

1. A Business-related Bachelor at (NCQF Level 6) or its equivalent (plus 2 years' relevant experience).

   OR
2. Recognition of Prior Learning (RPL) and Credit Accumulation and Transfer (CAT) in accordance with the National and ETPs, RPL, and CAT policies

SECTION B	***QUALIFICATION SPECIFICATION***
GRADUATE PROFILE (LEARNING OUTCOMES)	***ASSESSMENT CRITERIA***

LO1: Apply knowledge and understanding of the purpose, concepts and principles of Botswana Generally Accepted Accounting Principles and International Financial Reporting Standards in different contexts.	1. Use double entry to records transactions and reconstruction of transactions from scratch. 2. Prepare single entity financial statements. 3. Critically interpret and communicate financial statement information to internal and external stakeholders. 4. Prepare full financial statements for a single company and the principal consolidated financial statements for a simple group to conform with International Accounting Standards 5. Discuss and apply the regulatory framework for financial reporting, covering a wide range of international accounting standards. 6. Discuss and apply the conceptual framework for financial reporting including consideration of whether financial statements meet users' needs. 7. Demonstrate awareness of current issues in corporate reporting including earnings management, creative accounting, and the role of national bodies (such as BICA, BAOA) and their international equivalents (such as the Financial Reporting Council – UK) in improving corporate reporting
LO2: Critically apply core forensic knowledge including the knowledge related fraud and electronic crime to evaluate the protection offered by technology and legislation when tackling Information Systems security and electronic crime	1. Critically evaluate the meaning and purpose of forensic investigation and assess the vulnerabilities within contemporary Information Systems. 2. Discuss the nature and extent of financial crime and identify and assess the threats posed by the major types of electronic crime. 3. Appreciate and evaluate risk management processes necessary for Information Systems and best practice in Information Systems security.

	4. Assess and evaluate the stages of digital forensic investigation. 5. Analyse the different types of fraud and evaluate the different creative accounting methods management may employ. 6. Apply the techniques used in forensic accounting engagements, evaluate situational, systems and security weaknesses in organisations and design and recommend measures to minimise the associated downside risks. 7. Critically evaluate the meaning and purpose of forensic accounting and an expert witness and assess and evaluate the role of the expert witness in forensic accounting engagements. 8. Critically evaluate evidence and come to reasoned conclusions.
LO3: Function effectively in the ethical and legal environment and take responsibilities as a forensic accountant.	1. Evaluate ethical issues, conflicts of interest, and noncompliance with corporate policies and procedures in the context of a specific case. 2. Conduct legally sustainable interviews in Forensic practice and accounting investigations in an ethical manner. 3. Apply tax law knowledge. 4. Investigate current forensic issues and apply the techniques used in the decision-making process and evaluation of evidence. 5. Appreciate of the application of techniques used in forensic accounting engagements, including the

	identification and quantification of admissible evidence and the quantification of damages. 6. Demonstrate a critical awareness and understanding of the methodologies by means of which organisations and individuals can plan to manage the risks associated with business and personal financial exposures.
LO4: Use business focused quantitative data and qualitative information in preparing accounting and financial information including being able to conduct research, present findings, and recommendations.	1. Propose a research project that could effectively explore some issue related to accounting. 2. Evaluate and explore possible research projects and assess their suitability/feasibility. 3. Use information technology to retrieve, analyse and present data. 4. Able to engage in discussion and debate and express informed personal opinions. 5. Application and evaluation of appropriate techniques of data analysis. 6. Access information, networks and skills that will enable them to target and hopefully secure appropriate accountancy orientated work placements. 7. Provide advice to management on a variety of business situations, simulations, and sensitivity analysis. 8. Critically analyse a business situation and apply appropriate techniques to present a reasoned solution. 9. Identify, analyse, and discuss current business issues.

LO5: Critically use relevant numerical procedures and techniques to evaluate accounting and financial information, including where appropriate use of computer software.	1. Evaluate financial transactions using accepted principles and conventions and prepare financial statements to satisfy the needs of users. 2. Retrieve, analyse, and select information from a diverse range of sources to solve business problems. 3. Use appropriate accounting terminology, concepts, theory, and techniques within a variety of settings. 4. Apply their accountancy/business knowledge and skills base within the work environment. 5. Initiate research activity if a suitable research project is identified. 6. Provide evidence-based investment advice and cost-savings suggestions.
LO:6 Function as an autonomous forensic accountant who takes a critical approach to learning and develops skills relevant to working in a team.	1. Plan project and carry out due diligence to assess suitability of topic and Industry. 2. Select and apply relevant business strategy models/ theories to organisations in different sectors. 3. Negotiate and communicate effectively. 4. Prepare actionable evidence-based recommendations. 5. Manage time and work towards deadlines. 6. Work independently and communicate effectively. 7. Work effectively and constructively as part of a group setting. 8. Assess the relevance and importance of the work and ideas of others.
LO:7 Apply skills of critical thinking and critical analysis in exploring methods of fraud detection and prevention, and increase their ability to recognize potential fraudulent situations	1. Evaluate suitable business case study that are practical in enhancing internal Control systems. 2. Demonstrate project management skills and focuses attention to task at hand. 3. Demonstrate understanding of fraud triangle.

	4. Explore both the pervasiveness and the causes of fraud and white-collar crime in our society. 5. Conduct fraud risk assessment. 6. Demonstrate understanding of Financial Statement Fraud and analysis. 7. Demonstrate ability to carry out value audits, financial accounting audits, computer-assisted audits, environmental audits in different types of organizational settings

SECTION C	***QUALIFICATION STRUCTURE***				
COMPONENT	***TITLE***	***Credits Per Relevant NCQF Level***			***Total Credits***
		Level [7]	***Level [8]***	***Level [ ]***	
FUNDAMENTAL COMPONENT *Subjects/ Courses/ Modules/Units*	Principles of Accounting	***10***			***10***
	Information Systems in Business		***10***		***10***
	Fundamentals of Forensic Accounting		***10***		***10***
	Complex Discovery and Data Analytics		***10***		***10***

	Applied Law for Forensic Accountants		***10***		***10***
CORE COMPONENT *Subjects/Courses/ Modules/Units*	Investigative Engagements and expert report		***10***		***10***
	Business Valuation Techniques		***10***		***10***
	Auditing Techniques and Technology		***10***		***10***
	Financial Statement analysis		***10***		***10***
	Consultancy Project		***30***		***30***
STRANDS/ SPECIALIZATION	*Subjects/ Courses/ Modules/Units*	***Credits Per Relevant NCQF Level***			***Total Credits***
		Level [ ]	***Level [ ]***	***Level [ ]***	
1.	No options Available				

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SUMMARY OF CREDIT DISTRIBUTION FOR EACH COMPONENT PER NCQF LEVEL	
TOTAL CREDITS PER NCQF LEVEL	
NCQF Level	***Credit Value***
7	***10***
8	***110***
TOTAL CREDITS	***120***

Rules of Combination:

(Please Indicate combinations for the different constituent components of the qualification)

The qualification duration is one year comprising of fundamental and core modules. There are four fundamental modules at level 7 and 5 core modules. All core modules are compulsory. The credits distributed across the qualification are as follows: (Level 7) = 10: (Level 8) = 110. This gives a total credit of 120.

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ASSESSMENT ARRANGEMENTS
Formative assessment Formative assessment methods will be employed to provide learners with feedback on their achievement. Formative assessment will have 40% weighting. ***Summative Assessment*** There will be two forms of summative assessments, namely examination and course work. The weighting for summative assessment will be 60%. Table 3 below. Where the module is assessed solely by coursework, the weight of the summative assessment elements shall total 100%.
MODERATION ARRANGEMENTS
a) Documentation All documentation including the marking grid (rubrics), assessment instruments, and clearly articulated submission procedures will be provided for each assessment for moderation. In general, the marking and moderation process shall commence per the academic regulations. **b) Moderation reports** The moderator's report shall cover but not limited to the following: validity of the assessment instruments, performance of the learners, standard of learner competencies, reliability of the marking and any irregularities in terms of the academic regulations (see the above attachments). **c) Internal Moderation Arrangements** Assessments will be internally and externally moderated by BQA registered and accredited moderators in line with approved moderation policies. **d) External Moderation Arrangements** The external moderation of the qualification shall be done by external subject experts to verify that the assessment instruments and marking are at the right standard for the **qualification**. The external moderator

is presented with a complete set of marks and a sample set of scripts after the completion of the internal moderation process. The documentation to be sent to the external moderator include:

- Marked Scripts (Sampled)
- Marking guide
- All captured grades for the module
- Module handbook detailing learning outcomes and assessment brief (for coursework assessments)

The external moderator is provided with an explanation of the marking/moderation process and this process is visible to the external moderator based on the package sent. The external moderator's role is to audit/validate the marking and moderation process. External moderation may result in the adjustment of allocated marks. All external moderators shall comply with the academic regulation on confidentiality and non-disclosure of information.

SELECTION OF ASSESSORS AND MODERATORS

a) Qualification(s) required to be an assessor

The qualifications of the assessors and moderators are determined based on the module. In all modules an assessor or moderator is required to have a master's level of education or equivalent. Nevertheless, the nature of the qualification's modules will require assessors and moderators to hold a master's degree such as Master of Science in Accounting and Finance, or other equivalent programmes. Additionally, they ordinarily have training in assessment and moderation.

b) Professional work experience required from assessors

The assessors and moderators are selected from individuals with substantive and multiple linkages to practice that may include consulting, project management practice, professional development and experience, as well as other engagement activities (developing and presenting executive education in project management; editing or writing textbooks and/or cases on monitoring and evaluation; etc.).

RECOGNITION OF PRIOR LEARNING

Candidate wishing to apply for Recognition of Prior Learning (RPL) shall submit their application for recognition during the normal application period. RPL allows for the recognition of knowledge and skills acquired through formal learning experience and workplace learning (number of years relevant experience). In applying for RPL, the policy of the ETP, which is aligned with National policy on the same will be used.

CREDIT ACCUMULATION AND TRANSFER

"Credit Accumulation and Transfer (CAT) will be applicable for consideration for award in this qualification in line with ETP policies which are aligned to BQA/ National policies on the same."

PROGRESSION PATHWAYS (LEARNING AND EMPLOYMENT)

Vertical Pathways

The qualification can articulate vertically onto master's in forensic accounting. The PGD also provides a basis for continuing with the following professional qualifications:

- Certified Fraud Examiner (CFE),
- Certified Public Accountants (CPA),
- Institute of Certified Forensic Accountants (ICFA)

Horizontal Pathways

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

- BA (Hons) in Accounting and Finance (NCQF Level 8).
- BA (Hons) in International Finance & Banking (NCQF Level 8)
- BA (Hons) in Financial Risk Management (NCQF Level 8)

Employment Pathways

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

- Finance analysts,
- Risk consulting officers
- Law enforcement officers
- Credit analysts
- Forensic accountants
- Fraud Examiners
- Expert witnesses

QUALIFICATION AWARD AND CERTIFICATION

A learner must comply with the minimum credit requirements of 120 in order to be awarded the qualification.

Final Exit Point	**Award**
Completion of 120 Credits	Post Graduate Diploma in Forensic Accounting

a) Certification

A certificate will be awarded to successful graduates upon completion.

SUMMARY OF REGIONAL AND INTERNATIONAL COMPARABILITY

The PG Diploma in Forensic Accounting qualification follows the same approach and structure like other regional and international qualifications. For instance at UNISA in South Africa, the qualification bears the same name, has the same number of credits and similar learning outcomes. The main similarities are that both the UNISA and the BAC Diploma in Forensic Accounting does equip the learner with the necessary skills to manage forensic audit activities in diverse business environments. The BAC qualification is also similar to the Macquarie University (Australia) Diploma in Forensic Accounting in that it equips with the knowledge and skillsets to put in place preventive measures, manage risks and utilise the latest technology to detect fraudulent activities. The distinguishing factor is the Consultancy project aimed at strengthening the learners by putting them in real life situations and thereby harnessing the practical skills required to play in the industry of Forensic Accountancy. Bot the UNISA and the Macquarie University (Australia) qualification do not have a consultancy project. This gives the proposed qualification an edge over the others.

It is also observed that there are few qualifications developed in the field of Forensic Accountancy in the Region and Botswana. This makes it a novel field of study. The programme compares to the examined ones in that it covers aspects of finance, accounting, and management accounting. In addition, the programme also covers risk management, corporate governance, and taxation to suit the local context. In all the benchmarked institutions, it can be seen from Table 6 that, compared to the present qualification, there are similarities in programme title, total credit load, assessment weighing, and the conceptual parameters of learning outcomes. Entry requirements are basically the same at bachelor's degree NCQF level 7. Awards are similar at NCQF level 8. However, there are differences relating to qualification duration, number of modules etc.

Comparability and articulation of the proposed qualification with the ones examined.

In terms of employment opportunities, the qualification offers the same or similar employment opportunities as the ones we benchmarked from. Upon qualification, candidates are able to work in audit firms, banks, regulatory bodies (FIA) and parastatals such as DCEC, BURS as

- Banker
- Border security and identity manager
- Digital/cybercrime investigator
- Dispute analyst
- Forensic accountant
- Forensic interviewer – police and family court
- Forensic litigation adviser
- Insurance and risk business solutions adviser

Use of forensic accounting by the audit and legal firms in Botswana is growing and there is ample evidence that candidates who possess a qualification in Forensic Accounting are preferred by employers than those without.

Possible further study opportunities include,

- BA (Hons) in Accounting and Finance (NCQF Level 8).
- BA (Hons) in International Finance & Banking (NCQF Level 8)
- BA (Hons) in Financial Risk Management (NCQF Level 8)
- Masters in forensic accounting

REVIEW PERIOD

Every 5 years **N/A**

For Official Use Only:

CODE (ID)			
REGISTRATION STATUS	**BQA DECISION NO.**	**REGISTRATION START DATE**	**REGISTRATION END DATE**
LAST DATE FOR ENROLMENT		**LAST DATE FOR ACHIEVEMENT**	