SECTION A:	**QUALIFICATION DETAILS**		
QUALIFICATION DEVELOPER (S)	Botswana School of Business Sciences		
TITLE	Diploma in Accounting and Finance	**NCQF LEVEL**	6
STRANDS (where applicable)	N/A.		
FIELD	Business, Commerce and Management	**CREDIT VALUE**	360
SUB FIELD	Accounting and Finance		

New Qualification		Legacy Qualification	✓	Renewal Qualification	
				Registration Code	

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:

The development of human capital is critical to the economy. Investment in it can be used to develop human resources that drive growth across economic sectors. According to Vision 2036, Botswana faces high unemployment rates (above 20%), especially among youth. High youth unemployment is largely due to the supply of skills from the education sector not matching the needs of the job market. This skills mismatch has led to the supply of less relevant skills in the job market, resulting in high overall unemployment. The country has also performed poorly in terms of competitiveness, especially compared with higher upper-middle-income countries, dropping from position 56 in 2008 to 83 in 2019

(World Economic Forum, 2020). It is Botswana's vision that by 2036, it will be a high-income country, with an export-led economy underpinned by diversified, inclusive and sustainable growth driven by high levels of productivity. High levels of productivity can only be achieved through education and technological innovation. This Diploma qualification will promote the use of technology and innovation to enhance efficiency benefits.

It is also prescribed in the Vision that by 2036, Botswana will have developed an internationally competitive workforce that is productive, creative, and internationally exposed. This qualification benchmarks against international best practice to ensure graduates are endowed with skills that are competitive and relevant, offering domestic, regional and international exposure.

Botswana has, over the years, exhibited a strong, resilient, and fast-growing financial and business services sector, underpinned by a robust regulatory framework, with high potential to create jobs. This qualification will allow students who would otherwise not qualify for a full degree course to use their full potential, thereby allowing them a more likely opportunity to be hired and valued in the financial and business services sector. It also offers life-long learning and training opportunities that are more inclusive than the degree-level education, with equal emphasis on academic, technical and vocational skills. Once qualified, graduates will be confident to apply the acquired skills and capabilities on the job.

The qualification is designed for students with little or no background in accounting and finance. It is an ideal qualification for students who wish to develop a career in finance and business sectors but do not ordinarily qualify for a degree or entry into a professional qualification, or those that want to upgrade their skill sets before pursuing a degree or a professional qualification, making it even more inclusive. It is flexible and provides solid training and a foundation in accounting and finance, including academic, technical, and soft skills. Students will be able to specialise in accounting and finance after graduating. Job opportunities at this level include bookkeeping, accounts assistant, tax advisory, finance advisory, payroll officer, audit assistant, etc.

PURPOSE: (itemise exit level outcomes)

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

1. Perform core accounting and finance functions, including the preparation, processing, and maintenance of financial records and reports in public and private sector organisations.

2. Analyse financial information, support budgeting and costing processes, and contribute to routine financial decision-making in organisational contexts.
3. Apply accounting, taxation, auditing, and financial management principles to identify, interpret, and resolve routine financial and business problems in the workplace.
4. Use accounting systems, digital tools, and business applications to process financial transactions, generate reports, and support efficient financial operations.

MINIMUM ENTRY REQUIREMENTS (including access and inclusion)

The entry requirements for the qualification are:

1. 'NCQF Level IV (e.g. BGCSE, IGCSE or equivalent) with passes in six subjects, including a minimum C in Mathematics and English and a commercial subject relevant.

OR

2. Provision for RPL and CAT for entry according to the Recognition of Prior Learning and Credit Accumulation and Transfer policies.

(Note: Please use Arial 11 font for completing the template)

SECTION B	**QUALIFICATION SPECIFICATION**
GRADUATE PROFILE (LEARNING OUTCOMES)	**ASSESSMENT CRITERIA**
1. Apply fundamental accounting principles, concepts, conventions, and techniques to perform routine accounting functions, including recording transactions, preparing trial balances, and producing basic financial statements.	1.1. Use double-entry accounting techniques to maintain accounting records, including the use of bank reconciliations, journal entries, purchase and sales ledgers and control accounts. 1.2. Record business transactions in the accounting system, including posting to both the personal and the general ledger.

	1.3. Prepare a trial balance, including correction of errors, control accounts and bank reconciliations. 1.4. Prepare final accounts for limited companies, including the statement of comprehensive income, the statement of financial position, the statement of changes in equity, the cash flow statement and notes to financial statements.
2. Analyse the impact of regulatory frameworks, audit requirements, taxation policies, and corporate governance practices on organisational accountability, stakeholder interests, and environmental sustainability.	2.1. Analyse and apply financial accounting information to support decision-making within both internal and external organisational environments, demonstrating its role and significance to various stakeholders 2.2. Assess different interests of stakeholder groups which use financial accounting information. 2.3. Evaluate and apply the principles of corporate governance, statutory compliance, and audit in organisational contexts, demonstrating how they promote accountability, transparency, and effective oversight 2.4. Critically evaluate accounting concepts and legal requirements governing the preparation of financial statements.
3. Interpret financial statements.	3.1. Calculate and analyse key accounting principles and evaluate their limitations. 3.2. Discuss the importance and purpose of financial statement analysis.

	3.3. Evaluate business performance using financial statements, ratios, and trend analysis.
4. Demonstrate knowledge of key aspects of the finance industry by explaining the roles and responsibilities of financial and management accountants across different types of business organisations, and their contribution to financial control, reporting, and organisational performance.	4.1. Evaluate the structure and key features of the finance industry, including the roles of major financial services sectors within the Botswana market and their links to international financial markets. 4.2. Analyse and differentiate the roles and responsibilities of financial and management accountants across private, public, and non-profit organisations, demonstrating how these functions contribute to organisational performance and accountability 4.3. Analyse and compare financial and management accounting by purpose, information users, reporting outputs, and their contribution to organisational decision-making, demonstrating how each informs strategic and operational choices 4.4. Assess how financial and management accountants contribute to financial control and organisational performance, including budgeting, internal controls, reporting, and performance monitoring. 4.5. Evaluate key similarities and differences between the Botswana financial market and selected international markets, with reference to market structure, regulation, and professional accounting practice.

5. Apply knowledge of financial management principles to support and explain corporate financial policies and decision-making within an organisational context.	5.1. Assess the primary financial theories relating to the way in which financial managers make common financing decisions. 5.2. Analyse the main results of the applied research in the field of financial management. 5.3. Demonstrate a comprehensive understanding of the fundamental principles of finance.
6. Use relevant digital technologies, accounting information systems, and analytical tools to process financial information and address practical business challenges within defined organisational environments.	6.1. Identify and employ appropriate technological tools used in accounting, finance, and business environments, including accounting software, spreadsheet applications, and financial information systems. 6.2. Use digital tools to capture, process, and analyse financial and business data accurately and in accordance with organisational requirements. 6.3. Apply technology-based solutions to practical accounting and finance problems, such as record-keeping, budgeting, reporting, or basic financial analysis. 6.4. Interpret and present outputs generated by technological tools in a clear and professional manner to support business decision-making. 6.5. Demonstrate awareness of ethical, security, and data integrity considerations

	when using technology in accounting, finance, and business contexts.

SECTION C	QUALIFICATION STRUCTURE				
COMPONENT	**TITLE**	**Credits Per Relevant NCQF Level**			**Total Credits**
		Level [5]	**Level [ ]**	**Level [ ]**	
FUNDAMENTAL COMPONENT Subjects/ Courses/ Modules/Units	Business Communications	20			*20*
	Introduction to Venture Creation	20			20
	Business Mathematics	20			20
	Learning and Academic Skills	20			20
	Use of ICT and Learning Resources	20			20
	Total Fundamental Component credits				**100**
CORE COMPONENT Subjects/Courses/ Modules/Units	Financial Accounting 1	20			20
	Financial Accounting 2		20		20
	Business Economics		20		20
	Financial Analysis for Business		20		20

	Professional Accountant		20		20
	Business and Corporate Law		20		20
	Management Accounting		20		20
	Auditing and Internal Controls		20		20
	Financial Risk Management		20		20
	Understanding and Managing Financial Roles		20		20
	Financial Management		20		20
	Business Taxation		20		20
	Enterprise Operations		20		20
Total Core Component credits					**260**
STRANDS/ SPECIALIZATION	Subjects/ Courses/ Modules/Units	**Credits Per Relevant NCQF Level**			**Total Credits**
		Level [ ]	**Level [ ]**	**Level [ ]**	
1.					
Electives					

SUMMARY OF CREDIT DISTRIBUTION FOR EACH COMPONENT PER NCQF LEVEL	
TOTAL CREDITS PER NCQF LEVEL	
NCQF Level	**Credit Value**
Level 5	*120*
Level 6	*240*
TOTAL CREDITS	**360**

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

The rules of combination for this qualification are defined below and cover the minimum credit values required to be accumulated to graduate.

- The Fundamental Component consists of **100 credits,** all of which are compulsory
- The Core Component consists of **260 credits,** all of which are compulsory

ASSESSMENT ARRANGEMENTS

A variety of summative and formative assessment methods are used, including reports, presentations, essays, tests, examinations, and portfolios.

Table 3: Proportionate weighting of assessments

Mode of assessment	Weighting range	Comments
Formative assessment (e.g., quiz, tests, etc.)	0%	No weighting given to formative assessment
Summative assessment (e.g., coursework /assignments, Oral presentations, etc.)	10% to 100%	Depending on the module
Final examinations	40% and 100%	Depending on the module

MODERATION ARRANGEMENTS

Moderation shall be done by fully Botswana Qualification Authority (BQA) accredited moderators. Both internal and external moderation shall be done in accordance with applicable policies and regulations. Assessors and Moderators will be selected from the pool of qualified and experienced lecturers who hold teaching and training certification and will be selected according to established ETP's recruitment procedures.

Qualification Requirements

A minimum Master's degree in the relevant field plus evidence of competence in assessment and moderation.

Professional work experience required

At least two years of academic experience plus work experience in a relevant field.

Professional registration and accreditation

Assessors and moderators must have valid registration and accreditation with all relevant bodies, such as the Botswana Qualification Authority (BQA) or any other relevant and recognised body.

RECOGNITION OF PRIOR LEARNING

There shall be provision for RPL for the award of part of the credits towards this qualification through RPL means, according to ETP's RPL policy, which is aligned with BQA regulations.

CREDIT ACCUMULATION AND TRANSFER

Credit Accumulation and Transfer (CAT) for the award of credits towards this qualification will be in line with the Institutional and National policies.

PROGRESSION PATHWAYS (LEARNING AND EMPLOYMENT)

LEARNING PATHWAYS

Horizontal and/or Diagonal Articulation (related qualifications of a similar level that graduates may consider)

Horizontal Articulation: (qualifications to which this qualification is equivalent)

- Diploma in Accountancy and Business Studies
- Diploma in Accounting
- Diploma in Financial Accounting
- Diploma in Management Accounting
- Diploma in Financial Management
- Diploma in Forensic Accounting
- Diploma in Taxation

Vertical Articulation: The qualification holder can progress to;

- Bachelor of Arts in Accounting
- Bachelor of Arts in Accounting and Finance
- Bachelor of Commerce in Accounting
- Bachelor of Commerce in Accounting and Finance

EMPLOYMENT PATHWAYS

On successful completion of this qualification, the holder may be absorbed in the job market as:

- Audit Assistant
- Assistant Accountant
- Finance Officer
- Credit Control Officer
- Accounts Officer

QUALIFICATION AWARD AND CERTIFICATION

For a candidate to achieve this award, they must have acquired a minimum of 360 credits. The Candidate must pass all the CORE and FUNDAMENTAL modules.

The candidates shall be awarded a Diploma in Accounting and Finance certificate.

SUMMARY OF REGIONAL AND INTERNATIONAL COMPARABILITY

a. Qualification Title

It is observed that the benchmarked qualifications are offered under different titles across institutions, including Diploma in Accounting Sciences (University of South Africa – UNISA), Diploma in Accounting (University of Namibia), Advanced Diploma in Accounting and Business (ACCA), and Diploma of Accounting (Swinburne University of Technology), but all are aligned to accounting and finance disciplines with similar graduate outcomes.

b. Credits

Regional qualifications have closely aligned credits (UNISA: 360 credits; University of Namibia: 368 credits), while international qualifications vary, with ACCA estimated between 240–360 credits and Swinburne offering a lower credit value of 120 due to its shorter duration. The developed qualification of 360 credits is therefore in alignment with best practices in other countries.

c. Duration and NQF Level

Most qualifications are offered over 3 years at NQF Level 6 (UNISA, University of Namibia, ACCA—flexible duration), whereas Swinburne offers a 1-year qualification at NQF Level 5, indicating variation in depth and level internationally. The three-year duration is consistent with the duration specified by the developed qualification.

d. Assessment Type

Assessment is predominantly examination-based across all institutions, with regional institutions (UNISA and University of Namibia) incorporating continuous assessment (ranging from 40%–50%) alongside examinations, while ACCA and Swinburne rely mainly on examinations with limited portfolio-based assessment. The weighting of the assessments for the qualification is distributed across coursework and examinations.

e. Modules

All benchmarked qualifications include core modules such as Financial Accounting, Management Accounting, Financial Management, Taxation, Auditing, and Business Law, with regional qualifications offering broader and more comprehensive coverage, while international qualifications vary in structure, emphasising either professional competencies (ACCA) or practical application (Swinburne).

The Diploma in Accounting and Finance qualification is aligned with both regional and international benchmarks in terms of purpose, content, and expected graduate competencies.

The qualification supports horizontal articulation into related diploma qualifications such as accounting, financial accounting, management accounting, financial management, and taxation, reflecting comparability in content and structure. It also provides clear vertical progression opportunities into bachelor's degree qualifications (e.g., Accounting, Accounting and Finance, Commerce), similar to pathways observed in benchmark institutions such as the University of Namibia and international bodies like ACCA and like comparable qualifications, it enables graduates to pursue professional qualifications and specialised certifications, enhancing career mobility and lifelong learning.

REVIEW PERIOD

The qualification is reviewed every 5 years.

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**	