

**Certificate: Accounting**

<b>SAQA QUAL ID</b>		<b>QUALIFICATION TITLE</b>	
80189		Certificate: Accounting	
<b>PRIMARY OR DELEGATED QUALITY ASSURANCE FUNCTIONARY</b>			<b>NQF SUB-FRAMEWORK</b>
FASSET - Financial and Accounting Services SETA			OQSF - Occupational Qualifications Sub-framework
<b>QUALIFICATION TYPE</b>	<b>FIELD</b>	<b>SUBFIELD</b>	
National Certificate	Field 03 - Business, Commerce and Management Studies	Finance, Economics and Accounting	
<b>MINIMUM CREDITS</b>	<b>PRE-2009 NQF LEVEL</b>	<b>NQF LEVEL</b>	
120	Not Applicable	NQF Level 05	
<b>LAST DATE FOR ENROLMENT</b>		<b>LAST DATE FOR ACHIEVEMENT</b>	
2024-06-30		2027-06-30	

**PURPOSE:**

The purpose of this qualification is to provide the learner with the skills, competence, knowledge and understanding to become an accounting technician.

This Accounting Qualification gives learners access to develop within the accounting field across the entire South African economy and sectors, from accountancy practice, to industry and commerce, including manufacturing, tourism and retail.

Possible employment opportunities include accounts clerk, wages clerk, accounts assistant, sales ledger clerk and bookkeepers and senior positions such as Financial controller and Accounts Manager.

Successful learners may later obtain ACCA or CIMA qualifications. Learners have the opportunity to join the largest professional body for accounting technicians, the Association of Accounting Technicians (AAT), with this qualification. The Eastern, Central and Southern African Federation of Accountants (ECSAFA) endorses the accounting technicians.

**LEARNING ASSUMED TO BE IN PLACE:**

- Competence in Language, Literacy, Communications and Mathematical Literacy at NQF Level 4.

**RECOGNITION OF PRIOR LEARNING:**

- The AAT suite of qualifications comprises 3 levels i.e. Level 3, 4 and 5.
- The course provider undertakes an initial assessment to determine at which stage of the qualification the learner should start. This involves examining their previous learning and current skills in accounting.
- Those with some accounting experience may start at the level 4 qualification. Rarely, someone very experienced in accounting might start at the final level: 5. The AAT provides an online tool to help providers assess the right starting point for each learner.

**ACCESS TO THE QUALIFICATION:**

- The qualification is open to any learner in possession of a National Senior certificate, giving access to certificate study at higher education level. Prove competence in all Core Exit Level Outcomes (Exit Level Outcomes 1-5).
- Choose one of the following areas of specialisation and prove competence in all the Exit Level Outcomes listed for that specialisation:
  - Private Sector PVT (Exit Level Outcome(s) 6).
  - Public Sector PS (Exit Level Outcome(s) 7).
  - Local Government (LG) (Exit Level Outcome(s) 8).
- Choose at least two (2) elective units from a single area of specialisation and prove competence in all Exit Level Outcomes for those units.
- To successfully complete the Accounting Technician: Public and Private Sector qualification, learners must prove competence in all core competencies, additional competencies deemed necessary for Private Sector Specialisation plus two elective units.
- To successfully complete the Accounting Technician: Local Government qualification, learners must prove competence in all core competencies, additional competencies deemed necessary for Local Government Specialisation plus two elective units.

#### **EXIT LEVEL OUTCOMES:**

Exit level outcomes are split as Core, Specialists and Elective

#### **Core Exit Level Outcome:**

Learners should be able to:

- Prepare forecasts and budgets (C).
- Collect, analyse and disseminate information about costs (C).
- Monitor performance and make recommendations to enhance value (C).
- Understand the principles of internal control and evaluate accounting systems (C).
- Apply general principles and behaviours of ethical working in accountancy (C).

#### **For Specialist Exit Level Outcomes, learners will be able to:**

- Draft and interpret limited company financial statements (PVT).
- Draft and interpret departmental revenue and expenditure reports (PS).
- Draft and interpret local government financial statements (LG).

#### **Elective unit options for Private Sector Specialisation (PVT):**

- Monitor and control the collection of debts and the principles of credit management.
- Contribute to the planning and conduct of an audit assignment and prepare related draft reports.
- Prepare Business Taxation (and optionally personal taxation), capital allowance computations, assessable business income, capital gains and Corporation Tax computations, income from employment and property and investment income and Income Tax and Capital Gains Tax computations.

#### **Elective unit options for Public Sector Specialisation (PS):**

- Contribute to the planning and conduct of an audit assignment and prepare related draft reports (optional).
- Understand Public Sector Supply Chain management and how it is governed by the Supply Chain Management (SCM) Framework and the Public Finance Management Act (PFMA).
- Ensure all payroll transactions are correctly and completely accounted for both within and outside of the accounting system (optional).
- Understand the asset base of the department and follow sound asset management practices (optional).

#### **Elective unit options for Local Government Specialisation (LG):**

- Understand Public Sector Supply Chain management and how it is governed by the Supply Chain Management (SCM) Framework and the Municipal Finance Management Act (MFMA).
- Perform financial reporting in line with the requirements of GRAP.
- Contribute to the planning and conduct of an audit assignment and prepare related draft reports (optional).
- Initiate, implement and manage projects in line with universal best practices and the unique challenges of the public sector.