

# **CERTIFICATE:** ACCOUNTING





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# **COURSE INFORMATION**

SAQA ID: 80189 NQF Level: 5

Learnership Duration: 12 months

Credits: 120

**Contact Sessions**: Minimum Contact Session, including remediation (if required), and POE Building for this

Qualification is 50 Days

Accrediting SETA: FASSET - Financial and Accounting

Services SETA

### **ENTRY CRITERIA**

Minimum CAT NQF Level 3.

- Grade 12
- Accounting
- · Business / Commerce studies
- 2 years minimum work experience
- Any relevant Diploma/ Degree

# **QUALIFICATION RULES**

To attain this qualification, learners must:

 Prove competence in all core exit level outcomes (Outcome 1 - 5).

and

 Prove competence in all the exit level outcomes listed for the Private Sector specialisation. (Outcomes: 6).

and

3. Prove competence in at least two elective units from the Private Sector specialisation.

(Outcomes: 9 - 11)

### **EQUIPMENT REQUIRED**

- Hardware: Access to a computer, display monitor / keyboard / mouse / printer.
- Software: Windows 7 OS system | MS Office 2010 | Printer Driver (Where applicable)

## **CANDIDATE PROFILE & DEPLOYMENT**

**Target Market:** Accountant • Finance Manager • Accounts manager • Debtors Clerk • Management accountant

# **PURPOSE**

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

### SKILL LEVEL OUTCOME

- Financial statements
- Budgeting
- Financial performance
- Internal control and accounting systems
- Credit management and control
- Personal tax
- Business tax
- External auditing

# ASSESSMENT MANAGEMENT

Credit Accumulation Transfer (CAT): 80189
CAT exemption is only applicable to approved learners.
Approved learners will have reduced contact days. Learners who do not meet the CAT requirements will be required to complete Communication and Mathematics Clusters.

Recognition of Prior Learning (RPL):

RPL is available for this qualification.



Short code	Learning & assessment area	Method of assessment1	Mandatory (Core qualification) units
FNST	Financial Statement	Computer based test	Principle of drafting financial statements (K)
			Drafting financial statements (S)
BGT	Budgeting	Computer based test	Principles of Budgeting (K)
			Drafting Budget (S)
FNPT	Financial Performance	Computer based test	Principles of managing financialperformances (S)
			Measuring financial performances
ICAS	Internal Control and Accounting Systems	AAT e – delivered project case / case study or workplace evidence	Principles of internal control (K)
			Evaluating accounting Systems (S)
Short Code	Optional units – 2 from 4		Optional Units – 2 pair from 4
		Section: Computer based test	Principles of credit management (K)
CRMC	Credit Management andControl	Section 2: AAT e – delivered project case / case study or workplace evidence. Or All workplace evidence	Control of debt and credit (S)
PTX	Personal Tax	Computer based test	Principles of personal tax (K)
			Calculating personal tax (S)
втх	Business Tax	Computer based test	Principles of business tax (K)
			Calculating business tax (S)
EXA	External Auditing	Computer based test	Principle of external audit (K)
			Auditing financial statements (S)



# **Exit Level Outcomes**

Number	Туре	Outcome	
1	Core	Prepare forecasts and budgets.	
2	Core	Collect, analyse, and disseminate information about costs.	
3	Core	Monitor performance and make recommendations to enhance value.	
4	Core	Understand the principles of internal control and evaluate accounting systems.	
5	Core	Apply general principles and behaviours of ethical working in accountancy.	
6	Specialist	Draft and interpret limited company financial statements.	
9	Elective	Monitor and control the collection of debts and the principles of credit management.	
10	Elective	Contribute to the planning and conduct of an audit assignment and prepare related draft reports.	
11	Elective	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.	