



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
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Pretoria, 19 September 2003

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**AIDS HELPLINE: 0800-0123-22 Prevention is the cure**

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## GOVERNMENT NOTICES

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### SOUTH AFRICAN QUALIFICATIONS AUTHORITY

No. 1318

19 September 2003

Established in terms of Act 58 of 1995

### SOUTH AFRICAN QUALIFICATIONS AUTHORITY (SAQA)

In accordance with regulation 24(c) of the National Standards Bodies Regulations of 28 March 1998, the Standards Generating Body (SGB) for

#### Public Relations Management and Practices

Registered by NSB 03, Business, Commerce and Management Studies, publishes the following qualification and unit standards for public comment.

This notice contains the titles, fields, sub-fields, NQF levels, credits, and purpose of the qualification and unit standards. The qualification and unit standards can be accessed via the SAQA web-site at [www.saga.org.za](http://www.saga.org.za). Copies may also be obtained from the Directorate of Standards Setting and Development at the SAQA offices, Hatfield Forum West, 1069 Arcadia Street, Hatfield, Pretoria.

Comment on the unit standards should reach SAQA at the address ***below and no later than 20 October 2003***. All correspondence should be marked **Standards Setting – SGB for Public Relations Management and Practices** and addressed to

The Director: Standards Setting and Development  
SAQA

Attention: Mr. D Mphuthing

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**JOE SAMUELS**

**DIRECTOR: STANDARDS SETTING AND DEVELOPMENT**



Established in terms of Act 38 of 1995

## SOUTH AFRICAN QUALIFICATIONS AUTHORITY

### QUALIFICATION:

#### **National Certificate: Public Relations and Communication Practice**

SAQA QUAL ID	QUALIFICATION TITLE	
36205	National Certificate: Public Relations and Communication Practice	
SGB NAME	SGB Public Relations Management and Practices	
ABET BAND	PROVIDER NAME	
Undefined		
QUALIFICATION CODE	QUAL TYPE	SUBFIELD
BUS-4-National Certificate	National Certificate	Public Relations
MINIMUM CREDITS	NQF LEVEL	QUALIFICATION CLASS
145	Level 4	Regular-Unit Stds Based
SAQA DECISION NUMBER	REGISTRATION START DATE	REGISTRATION END DATE

#### **PURPOSE OF THE QUALIFICATION**

The purpose of this Qualification is to develop learner competence in performing Public Relations functions and duties, through the production and use of elementary Communication mediums and the application of basic Public Relations skills.

Learners obtaining this Qualification will be able to advance the interests of their employers through the professional use of Public Relations and Communications skills in their interaction with the public who come into contact, either formally or informally, with the organisation. This Qualification will ensure professionalism, proficiency and excellence in Public Relations at the entry level of the sector. The employer will benefit as a result of the improved competence of the employee in terms of relationship building, the application of business ethics in the workplace and the efficient design, planning and implementation of Public Relations events, which will result in the improvement and maintenance of the organisation's image and reputation.

As a Qualification that covers learning in Public Relations, the National Certificate in Public Relations and Communication Practice: Level 4 provides a framework for learners to develop competencies that will give them insight into Public Relations as a vital organisational process and procedure. It introduces a fundamental understanding of the key terms, rules, concepts and principles of Public Relations that will enable learners to be informed Public Relations Practitioners. It provides a balanced learning experience that allows flexible access to life-long learning, to further learning at NQF Level 5 and to productive employment. It provides an opportunity for learners to learn and apply academic skills in relation to the workplace and allows for multi-skilling.

The National Certificate in Public Relations and Communication Practice: Level 4 is intended for personnel employed in Public Relations positions or who aspire to such positions. The focus is on basic information gathering, analysis, evaluation, presentation and the ability to apply knowledge of the sub-field to solve common problems within given a familiar context.

Qualifying learners are capable of:

- > Carrying out basic research, information gathering and analysis.
- > Planning a Public Relations function/event
- > Understanding and applying statutory and regulatory requirements that apply to the field of Public Relations
- > Conducting frontline Public Relations functions



- > Understanding the role and importance of stakeholders in an organisation
- > Understanding the role and nature of Communications and applying them in Public Relations activities
- > Providing an administrative service to an organisation
- > Planning and preparing for meetings
- > Managing time in the workplace
- > Introducing new staff to the organisation
- > Understanding the nature and structure of his/her workplace and utilising the knowledge in Public Relations activities
- > Applying ethical conduct to their work situation.

The Unit Standards included in the Qualification are intended as building blocks for the further development of skills that will make the learner a more fulfilled, informed and efficient Public Relations Practitioner.

This Qualification is intended to empower learners to acquire knowledge, skills, attitudes and values required to operate confidently as individuals in the South African community and to respond to the challenges of the economic environment and changing world of work. It should add value to the qualifying learner in terms of enrichment of the person, status and recognition.

#### Rationale

Public Relations is a function performed, either on a full-time basis through appointed Public Relations Practitioners or on a part-time basis by other employees or members together with their other duties, in every organisation either commercial or non-commercial. Public Relations is also a function performed informally to a lesser or greater degree by every employee of an organisation and member of a non-commercial organisation such as a club, non-profit-making organisation, NGO, etc. Many Public Relations practitioners are not formally trained for the job, nor did they apply to be appointed as Public Relations practitioners but happen to have assumed responsibility for Public Relations more by accident than by design. They perform these Public Relations duties without the necessary background knowledge or development of the relevant skills.

The National Certificate in Public Relations: Level 4 is designed to meet the needs of all employees who perform Public Relations functions either on a full-time or part-time basis, as it will improve their ability to perform these functions and give them a wider, over-all perspective of the sector. It is particularly applicable to those employees who have become Public Relations practitioners through changed job descriptions and roles.

This Qualification is also for learners performing an informal Public Relations function as it would serve to give them a better idea of the important role they play in advancing the image of their organisation as well as improving their ability to perform Public Relations functions. It is a generic Qualification suited to Public Relations practitioners in any business or commercial sector as well as in the non-commercial sector.

The National certificate in Public Relations and Communication Practice is the first step for learners who:

- > Wish to begin on a course of life-long learning in Public Relations.
- > Were previously disadvantaged or who were unable to complete their schooling and were therefore denied access to Further Education and Training.
- > Have worked as Public Relations practitioners either on a full-time or part-time basis but have no formal Qualifications in their area of specialisation.
- > Are contracted in a learnership agreement in Public Relations.
- > Have recently been appointed to perform Public Relations functions either on a full-time or part-time basis.
- > Have not yet acquired the skills and competencies required for learning in Public Relations at NQF level 5.

This Qualification has been developed by relevant stakeholders to provide the Public Relations professions sector and, indeed, all sectors with proficient and qualified entry level Public Relations Practitioners.

The National Certificate in Public Relations and Communication Practice: Level 4 will also:

- > Set minimum, national standards of practice in Public Relations
- > Build individual capacity in this specialised profession
- > Address Public Relations Industry specific employment requirements
- > Enhance professional competence on a national level.

The National Certificate in Public Relations: Level 4 should produce knowledgeable, multi-skilled Public Relations employees who are able to contribute to an improved image for their organisation. It should provide the means for current workers to receive recognition of prior learning, to upgrade their skills and achieve a nationally recognised Qualification

#### **RECOGNIZE PREVIOUS LEARNING?**

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#### **LEARNING ASSUMED TO BE IN PLACE**

Learners are assumed to be competent in:

- > Communication at NQF Level 3
- > Mathematical Literacy at NQF Level 3
- > Computer Literacy at NQF Level 3

#### **Recognition of Prior Learning**

The National Certificate in Public Relations and Communication Practice: Level 4 makes provision for the recognition of prior learning if a learner is able to demonstrate competence in the practical, foundational and reflective domains implicit in this Qualification.

- > This Qualification can be obtained in part or in whole through Recognition of Prior Learning.
- > Application for Recognition of Prior Learning (RPL) should be made to a provider, including a workplace provider. Recognition of Prior Learning (RPL) may allow for accelerated access to further learning.
- > Credits towards a Unit Standard are subject to quality assurance by the Services ETQA or a relevant accredited ETQA that has a Memorandum of Understanding with the Services ETQA.

#### **QUALIFICATION RULES**

N/A

#### **EXIT LEVEL OUTCOMES**

1. Be able to communicate orally and in writing with stakeholders and internal and external clients.
2. Be able to read and analyse written material pertaining to the organisation, Public Relations and the sector in which the organisation is situated.
3. Use Mathematical Literacy effectively.
4. Be able to introduce new staff to the organisation/workplace.
5. Manage time in the workplace.
6. Carry out basic research in the organisation related to his/her Public Relations function.
7. Understand the nature and role of interaction amongst people.
8. Understand the nature and role of Public Relations.
9. Know and understand the statutory and regulatory requirements applicable to Public Relations and to the organisation.
10. Understand the nature of ethics, how it relates to the workplace and the need for ethical behaviour particularly by Public Relations Practitioners.
11. Be able to plan a Public Relations event.
12. Conduct front line Public Relations activities.
13. Provide an administrative service to the organisation.

14. Be able to identify stakeholders.
15. Be able to plan and prepare for meetings.

#### **ASSOCIATED ASSESSMENT CRITERIA**

**1. The learner will:**

- > Use the appropriate register with due regard for prevailing protocol.
- > Use writing skills in drawing up invitations to functions and meetings, writing letters, writing reports, generating a variety of Public Relations publications, compiling menus and function task lists that suit the occasion and the organisation.

**2. The learner will:**

- > Be able to identify material that is applicable to his/her function and the organisation.
- > Be able explain the main points of written texts and their importance for the organisation or his/her work.
- > Be able to utilise the information in his/her work.

**3. The learner will:**

- > Solve problems relating to public relations using mathematical concepts and calculations.
- > Perform elementary calculations related to his/her Public Relations function.

**4. The learner will:**

- > Be able to explain the nature and structure of the organisation.
- > Know what each section and person is responsible for.

**5. The learner will:**

- > Use task lists effectively.
- > Maintain a diary utilising its potentials for work planning and programming.
- > Be able to prioritise work in terms of its importance and deadline.
- > Complete all work on schedule.

**6. The learner will be able to:**

- > Gather information on a topic and analyse it to see if it is applicable.
- > Use the information to draw up a Public relations initiative to maintain and/or improve the image and reputation of the organisation amongst stakeholders.
- > Recommend the initiative to management in the appropriate format.
- > Implement the plan according to organisation policy and procedures and in terms of the schedule.

**7. The learner will:**

- > Be able to distinguish between the communication needs of individuals and groups.
- > Interact and communicate effectively with stakeholders and clients.

**8. The learner will**

- > Know the purpose of public relations for an organisation.
- > Know the potential and possibilities of particular public relations actions to improve/maintain the image and reputation of an organisation.
- > Be able to recommend, plan and implement Public Relations actions that suit the objectives of the organisation.

**9. The learner will:**

- > Know the difference between statutory requirements and those of regulatory and professional bodies.
- > Know the relevant statutory and regulatory requirements that apply to the public relations function and a specific organisation.
- > Be able to apply these to his/her work and to ensure relevant compliance by the organisation.
- > Know the implications of non-compliance in each case.
- > Be able to apply these to his/her work and to ensure relevant compliance by the organisation.
- > Be able to take the appropriate action when cases of non-compliance by individuals or the organisation are encountered.
- > Have a working knowledge of the 5 Acts that apply to employment and be aware of their implementation in the workplace.

**10. The learner will:**

- > Understand how a code of conduct for the organisation in general and for the Public Relations Practitioner is derived from ethical considerations.
- > Be able to behave in a professional manner and in accordance with the code of conduct applicable to him/her.
- > Understand the consequences for an organisation of unethical behaviour by its staff.

**11. The learner will be able to:**

- > Gather the necessary information to ensure the event meets the needs and expectations of the client.
- > Compile task lists, menus, invitations, etc
- > Procuring the services of suppliers and assistant staff to be on duty at the function.
- > Invite guests and greet and accommodate them in terms of the correct protocol.
- > Make the necessary logistical arrangements.
- > Report to the client on progress at agreed times.
- > Evaluate the event on completion to ensure that future events are equally or more effective in meeting the client's purpose.

**12. The learner will:**

- > Interact with clients in a positive way.
- > Handle their queries and problems according to organisational policy and procedures.

**13. The learner will:**

- > Assist other employees.
- > Carry out his/her own administrative and clerical functions related to Public Relations.

**14. The learner will:**

- > know their relationship with the organisation.
- > be able to utilise this knowledge to help to improve stakeholder relations with the organisation.
- > plan Public Relations events appropriate to stakeholder interest.

**15. The learner will:**

- > Supply all the logistical elements required.
- > Informing participants of the details.
- > Ensure all documentation is available.

**Integrated assessment.**

The applied competence (practical, foundational and reflective competencies) of this Qualification should be assessed in an integrated way using formative and summative assessment techniques and tools. Such assessment should also include assessment of the Critical Cross-Field Outcomes. Assessment methods and tools used must also determine the learner's ability to integrate and apply knowledge and skills. The following should be borne in mind:

- > Certain Exit Level Outcomes are measurable and verifiable through Assessment Criteria assessed in one application, whereas others will require on-going assessment of constituent competencies to determine competence in the Outcome as a whole.
- > Applicable assessment tools to assess the foundational, reflective and practical competencies within the Public Relations environment are required.
- > A portfolio of evidence may be used to determine competency in any of the Specific and Exit Level Outcomes.

**Formative assessment:**

Formative assessment takes place during the process of learning and assessors should use a range of appropriate assessment methods and tools that assess competence holistically.

Formative assessment includes but is not limited to the following:



- > On-the-job observations
- > Role-play and/or simulations
- > Knowledge tests, exams, case studies, projects, logbooks, workbooks
- > Verbal report backs (presentations)
- > Portfolios of evidence
- > Working in teams (360 degrees evaluations)
- > Scenario sketching

The assessment tools and methods used by the assessor must be:

- > Fair so as not to hinder or disadvantage the learner in any way,
- > Valid so that it measures what is intended to measure,
- > Reliable so that it is consistent and delivers the same output across a range of learners and assessors.

#### Summative assessment

Summative assessment is carried out at the end of each meaningful unit of work, which could be at the end of one Unit Standard or on completion of more than one Unit Standard that could be assessed as a whole in terms of the Exit Level Outcomes.

#### **INTERNATIONAL COMPARABILITY**

The information sourced for this benchmarking exercise, was drawn from the internet, as well as other publications.

In order to evaluate the standard of the Qualification, it was compared with Qualifications and training offered by major role players in training and education of Public Relations and Communications Practitioners globally. The comparative study done through the internet and through publications revealed that Public Relations in other countries is linked to the Business Marketing learning field whereas in South Africa it is usually linked with Communication studies. In some cases, in South Africa, it is regarded as an independent field of study in its own right.

This Qualification compares favourably with the following international Qualifications:

- > The National Certificate in Business Marketing: Level 4 (New Zealand)
- > The Certificate in Public Relations: Level 4 (Australia)
- > The Undergraduate Degree in Public Relations (USA) - accredited by the Accrediting Council on Education in Journalism and Mass Communications.

#### **ARTICULATION OPTIONS**

This Qualification articulates horizontally with the following qualifications:

- > The National Certificate in Business Administration: Level 4.
- > The National Certificate in Public Administration: Level 4.
- > The National Certificate in Public Relations: Secretarial.
- > National Certificate: Executive Secretary: Public Relations.

It articulates vertically with the following Qualifications:

- > National Diploma: Tourism Public Relations.
- > National Certificate Public Relations Management: Level 5.
- > National Certificate Marketing Communications: Public Relations.
- > Bachelor of Business Management: Public Relations.

#### **MODERATION OPTIONS**

This Qualification will be assessed by a registered assessor and moderated by a moderator registered as

an assessor by the Services ETQA or a relevant accredited ETQA that has a Memorandum of Understanding with the Services ETQA.

- > Assessors must be registered with the Services Sector Quality Authority or a relevant accredited ETQA that has a Memorandum of Understanding with the Services Sector Quality Authority.
- > Moderators are registered as assessors by the Services ETQA or a relevant accredited ETQA that has a Memorandum of Understanding with the Services ETQA to ensure that the standard across assessors is consistent.
- > Institutions and providers offering learning that will lead to the achievement of the National Certificate in Public Relations and Communication practice: Level 4 must be accredited as providers with the Services ETQA or a relevant accredited ETQA that has a Memorandum of Understanding with the Services ETQA.

Institutions and providers offering learning that will lead to the achievement of the National Certificate in Public Relations and Communication Practice: Level 4 must be accredited as providers with the Services SETA ETQA or a relevant accredited ETQA that has a Memorandum of Understanding with the Services SETA ETQA.

This Qualification may be assessed internally but must be moderated externally by a moderator registered as an assessor by the Services SETA ETQA or a relevant accredited ETQA that has a Memorandum of understanding with the Services SETA ETQA.

#### **CRITERIA FOR THE REGISTRATION OF ASSESSORS**

Criteria for registration of assessors in the sub-field

The assessor must:

- > Hold a Public Relations Qualification that is at least one NQF level higher than this Qualification.
- > Be registered with a recognised Public Relations professional body such as PRISA or IABC.
- > Have worked in the Public Relations field for at least 5 years.
- > Be registered as an assessor with the Services SETA or with a SETA that has a memorandum of understanding with the Services SETA ETQA.

Institutions and providers offering learning that will lead to the achievement of the National Certificate in Public Relations and Communication Practice: Level 4 must be accredited as providers with the Services SETA ETQA or a relevant accredited ETQA that has a Memorandum of Understanding with the Services SETA ETQA.

This Qualification may be assessed internally but must be moderated externally by a moderator registered as an assessor by the Services SETA ETQA or a relevant accredited ETQA that has a memorandum of understanding with the Services SETA ETQA.

#### **NOTES**

Exit points for learners who do not complete the Qualification

- > Learners will be credited with Unit Standards in which they have proved competence.
- > Learners who complete individual Unit Standards but do not complete this Qualification retain their credits. However, should the substance of the Unit Standard change, the validity of the credit towards the Qualification may be reviewed.
- > Learners who change their provider or learning site before completing the Qualification may transfer their credits to the new learning site.

#### **UNIT STANDARDS**

*(Note: A blank space after this line means that the qualification is not based on Unit Standards.)*

	UNIT STANDARD ID AND TITLE	LEVEL	CREDITS	STATUS
Core	7860 Introduce new staff to the workplace	Level 3	1	Registered
Core	13918 Manage time and the work process in a business environment	Level 3	4	Registered
Core	13919 Investigate and explain the structure of a selected workplace or organisation	Level 3	10	Registered

Core	13934 Plan and prepare meeting communications	Level 3	4	Registered
Core	13935 Plan and conduct basic research in an office environment	Level 3	6	Registered
Core	110277 Understand the role of interaction in Public Relations	Level 4	10	Draft - Prep for P Comment
Core	110286 Understand importance of stakeholders in the field of public relations and plan to improve stakeholders relationships	Level 4	4	Draft - Prep for P Comment
Core	110292 Conduct frontline Customer Service in the Public Relations/Communications Environment	Level 4	5	Draft - Prep for P Comment
Core	110293 Provide an Administrative Service in an Office Environment	Level 4	8	Draft - Prep for P Comment
Core	110295 Arrange a Public Relations/Communication Event	Level 4	5	Draft - Prep for P Comment
Core	110296 Adhere to professional conduct and business ethics in a Public Relations and Communication environment	Level 4	4	Draft - Prep for P Comment
Core	110297 Understand the role and nature of public relations and communication in a business environment	Level 4	10	Draft - Prep for P Comment
Core	110298 Demonstrate and apply knowledge and understanding of statutory and regulatory requirements in the Public Relations environment	Level 4	8	Draft - Prep for P Comment
Elective	10020 Demonstrate an understanding of the competitive environment	Level 4	4	Registered
Elective	10388 Interpret basic financial statements	Level 4	3	Registered
Elective	13942 Demonstrate a basic understanding of the role of a business strategy in managing a small business or a business unit	Level 4	5	Registered
Elective	13946 Describe the management functions of an organisation	Level 4	6	Registered
Elective	13947 Motivate a team	Level 4	6	Registered
Elective	13948 Negotiate an agreement or deal in an authentic work situation	Level 4	5	Registered
Elective	15094 Demonstrate insight into the application of theories of Emotional and Spiritual Intelligence in personal development	Level 5	5	Registered
Fundamental	7483 Solve problems involving sequences and series in real and simulated situations	Level 4	4	Registered
Fundamental	8974 Engage in sustained oral communication and evaluate spoken texts	Level 4	5	Registered
Fundamental	8975 Read, analyse and respond to a variety of texts	Level 4	5	Registered
Fundamental	8976 Write for a wide range of contexts	Level 4	5	Registered
Fundamental	8977 Evaluate literary texts	Level 4	5	Registered
Fundamental	9014 Use mathematics to investigate and monitor the financial aspects of personal, business and national issues	Level 4	6	Registered
Fundamental	9015 Apply knowledge of statistics and probability to critically interrogate and effectively communicate findings on life related problems	Level 4	6	Registered
Fundamental	12154 Apply comprehension skills to engage oral texts in a business environment	Level 4	5	Registered

No. 1320

19 September 2003

**SOUTH AFRICAN QUALIFICATIONS AUTHORITY (SAQA)**

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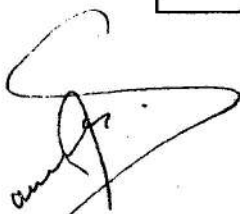
**HET Accountancy and Financial Management**

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Comment on the unit standards should reach SAQA at the address ***below and no later than 20 October 2003***. All correspondence should be marked **Standards Setting – SGB for HET Accountancy and Financial Management** and addressed to

The Director: Standards Setting and Development  
SAQA  
Attention: Mr. D Mphuthing  
Postnet Suite 248  
Private Bag X06  
Waterkloof  
0145  
or faxed to 012 – 431-5144  
e-mail: [mmphuthing@saga.co.za](mailto:mmphuthing@saga.co.za)



**JOE SAMUELS**  
**DIRECTOR: STANDARDS SETTING AND DEVELOPMENT**



## SOUTH AFRICAN QUALIFICATIONS AUTHORITY

### QUALIFICATION:

#### *National Diploma: Technical Financial Accounting*

SAQA QUAL ID	QUALIFICATION TITLE	
36213	National Diploma: Technical Financial Accounting	
SGB NAME	SGB HET Accountancy and Financial Management	
ABET BAND	PROVIDER NAME	
Undefined		
QUALIFICATION CODE	QUAL TYPE	SUBFIELD
BUS-5-National Certificate	National Certificate	Finance, Economics and Accounting
MINIMUM CREDITS	NQF LEVEL	QUALIFICATION CLASS
251	Level 5	Regular-Unit Stds Based
SAQA DECISION NUMBER	REGISTRATION START DATE	REGISTRATION END DATE

#### PURPOSE OF THE QUALIFICATION

This Qualification is designed to equip the learner with the knowledge, skills, attitudes and values to be appointed as Financial Accounting Technicians who have an important role to play, either as support staff to the Accountant, where they provide Accounting and Financial Management support in the field of Accounting and Financial Management in medium to large organisations or by assuming the role of Accountant in a smaller organisation, where an outsourced registered Chartered Accountant provides the service of supervision and monitoring. The National Diploma: Technical Financial Accounting: Level 5 is for individuals who, for whatever reason, are unable to continue or do not wish to continue with their studies to become Registered Chartered Accountants. Financial Accounting Technicians are in very short supply, as all organisations need to be provided with the type of work they do. In most cases, the Financial Accounting Technician can provide a full Accounting service to a small organisation, under supervision of an off-site Chartered Accountant.

Whilst it is clearly important that the learner should be competent in using modern information technology, most of the Unit Standards for Accounting in this Qualification avoid reference to specific methods of processing data. The knowledge, skills, values and attitudes required by the learner are defined in terms of outcomes rather than processes. In the case of basic Bookkeeping, for instance, it is important that a learner understands and is able to apply the double-entry system even though a standard computer package might be used in practice for most routine tasks. A competent learner must understand the manual procedures in order to deal with any errors, even if he/she does not perform the manual procedures him/herself. The National Diploma: Technical Financial Accounting: Level 5 is designed to provide learners with those competencies rather than proficiency in using software packages, which are used commercially to perform routine Accounting functions.

This Qualification is designed with the objective of encouraging the widest possible access to the Accounting profession and Accounting Qualifications. Accounting Qualifications have traditionally been pursued by a variety of individuals including those who are not at the time employed in an Accounting function, e.g. the unemployed, those temporarily out of the employment market and those seeking to change their occupation. This Qualification and the Assessment Criteria and guidelines which accompany them have been designed to ensure that access to NQF registered Qualifications in Accounting is not limited to those who are employed in an Accounting function.

The National Diploma: Technical Financial Accounting: Level 5 can be seen as a first Qualification in a long line of Accounting Qualifications offered by a wide range of professional Accounting bodies and tertiary institutions at various levels on the NQF. Successful completion of this Qualification will give the



learner the knowledge and skills required not only to perform his/her Accounting job efficiently, but also to proceed on a path of life-long learning with one of the Qualifications at NQF Level 6

#### Rationale

This Qualification has been developed as a coherent set of "generic" competences in Accounting so that it applies to a wide range of different types of Accounting jobs in a variety of organisations. Transferable core competences for broadly defined areas of Accounting activity have been identified and included in this Qualification as they apply to all employees involved in an Accounting role in any organisation. Some of the individual competencies, particularly those in large organisations relating to a specific job in the field have also been included in the Qualification, where these might have a broader applicability for learners.

One of the primary reasons why businesses fail is because inadequate control is maintained over the financial affairs of the company with costs being allowed to exceed budget and income, as well as inadequate record keeping of creditors and debtors, for example. This Qualification aims at equipping learners to perform the Accounting function in small organisations and to provide support to Accountants and Financial Managers in medium and large organisations so that the Accounting and Financial management functions can be more effectively performed to avoid those and other problems.

Learners completing this qualification will be able to be employed as Financial Accounting Technicians who do work that requires fundamental knowledge of and the application of basic Bookkeeping and Accounting procedures in a variety of situations. They require a range of skills and the ability to apply essential methods and procedures within the limits of their authority. Their work roles are in general Accounting and Financial Management where they lend support to the Accountant and/or the Financial Manager of medium to large organisations. They also perform a wide range of Accounting and Financial Management tasks independently in small companies but under the indirect supervision of an external Accountant in terms of legal requirements, in different industries and in commercial and industrial organisations.

The National Diploma: Technical Financial Accounting: Level 5 is a first step for learners who

- > Have attained an FETC and who wish to proceed on a path of life-long learning specialising in Accountancy.

- > Have performed an Accounting and/or Bookkeeping function in their organisation for some time without a formal Qualification in Accounting.
- > Were previously disadvantaged and who were unable to engage in learning in the Higher Education band.
- > Wish to extend their range of skills and knowledge of the Accounting profession so that they can become knowledge workers in the sector.
- > Are contracted in a learnership agreement in the Accounting sector.
- > Have recently taken up a position as a support staff member in an Accounting section of a medium to large organisation.
- > Have not yet acquired the skills and competencies required for learning as Chartered Accountants.

The National Diploma: Technical Financial Accounting: Level 5 is a Qualification that rewards the learner for the knowledge, skills attitudes and values that have been mastered through awarding him/her with a nationally recognised Qualification that formally recognises those competencies. It is flexible enough to accommodate both learners in formal education and learners already employed in the Accounting support field. It aims to develop informed and skilled learners in Accounting and Financial Management, which is a vital sector in business, commerce and industry.

The Qualification at this level is the start of a career path in Accountancy and/or Financial Management and is generic enough to allow maximum mobility within the Accounting and Financial Management sectors. Skills, knowledge, values and attitudes reflected in the Qualification are building blocks that can be developed further in Accounting or Financial Management Qualifications at Level 6.

The intention is to:

- > Promote the development of knowledge and skills that are required in the Accounting and financial management fields.
- > Release the potential of people.

- > Provide opportunities for people to move up the value chain.
- > Provide opportunities for life long learning for people who work at the lower levels in the Accounting sectors and even in more senior levels in the Bookkeeping sector.

### **RECOGNIZE PREVIOUS LEARNING?**

Y

### **LEARNING ASSUMED TO BE IN PLACE**

It is presumed that learners entering this Qualification have achieved a Further Education and Training Certificate (FETC) with Accounting at NQF Level 4, or an Accounting Qualification registered at NQF level 4.

### **Recognition of Prior Learning**

This Qualification may be obtained in whole or in part through a process of RPL. Recognition of Prior Learning means a comparison of the learner's previous learning howsoever obtained, against the learning outcomes required for this Qualification in terms of the Specific Outcomes of the constituent Unit Standards and the Exit Level Outcomes of the Qualification as a whole and crediting the learner with the knowledge and skills and competencies already mastered. The learner will be credited with the Unit Standards already mastered and will not need to prove competence in them again. If competence can be shown in all the outcomes, the complete Qualification can be awarded to the candidate.

### **Procedure for Recognition of Prior Learning**

A learner requesting RPL will have an initial informal discussion with a registered assessor to establish if there is a likely case for RPL. The basis for RPL will be that the learner has already mastered the some or all of the knowledge, skills, attitudes and values contained in the Qualification and can demonstrate the required competence. The learner will be expected to present evidence that the outcomes have been covered to the required level.

The main sources of evidence of competence are:

- > Evidence from prior achievement.
- > Evidence from performance in the workplace.
- > Evidence from performance in specifically set activities.

A combination of the above sources of evidence is likely and where possible this should be collected in the candidate's Accounting environment. Regardless of the source of evidence, the assessment should be checked bearing in mind the following non-negotiables:

- > Validity - does the evidence relate to the specific outcomes to be assessed.
- > Authenticity - can the evidence be attributed to the learner.
- > Sufficiency - is there enough evidence to meet all the criteria needed to certify the learner as competent.
- > Currency - is the evidence related to current competence.

The assessor applying RPL could use any of the following tools and techniques to assess competence:

- > Performance of an Accounting task in the workplace
- > Questioning the learner about the task
- > Written evidence that the learner is able to undertake the task in terms of previous work experience
- > Simulation of an Accounting task
- > Case studies
- > Preparation of written reports
- > Evidence from workplace appraisal
- > Interpretation of Accounting information
- > Evidence of minutes, notes and working papers relating to meetings
- > Verification of completed work
- > Training records
- > Testimonials
- > In-company short courses

**> Certificates and Qualifications**

The learner could be required to prepare a portfolio, which will comprise a collection of evidence of prior learning.

**QUALIFICATION RULES**

N/A

**EXIT LEVEL OUTCOMES**

The qualifying learner will be able to:

1. Process documents relating to goods and services supplied and received
2. Maintain records relating to capital acquisition and disposal
3. Input, store and output data
4. Provide costing reports
5. Highlight trends in costs and make suggestions for the reduction of costs and adding value to the organisation
6. Prepare cost estimates for work activities and projects
7. Contribute to the planning and conducting of an audit
8. Classify and record Accounting and non-financial data.
9. Take responsibility for the management of cash and credit.
10. Perform tax computations, prepare returns for business and individuals and submit all required tax returns

Depending on the electives chosen learners will also be able to:

1. Administer the estate of deceased persons.
2. Assist with the winding up of an insolvent estate and the liquidation of a company within the context of financial management.
3. Interpret statutes and the basic structures of the South African legal system within the context of the Accounting profession.

**ASSOCIATED ASSESSMENT CRITERIA**

1. Process documents relating to goods and services supplied and received.

- > Payments are received, recorded and receipts issued according to accepted accounting practice and organisational policy.
- > Authorised payments are prepared according to accepted accounting practice and organisational policy.
- > Payments are made and recorded according to accepted accounting practice and organisational policy.
- > Bank transactions are balanced according to accepted accounting practice.
- > Ledger balances, control accounts, and an initial trial balance are drafted according to accepted accounting practice and organisational policy.

2. Maintain records relating to capital acquisition and disposal.

- > Income and receipts are recorded according to accepted accounting practice and organisational policy.

- > Information for the preparation of final accounts is collected and collated according to accepted accounting practice and organisational policy.
- > The extended trial balance is prepared according to accepted accounting practice and organisational policy.
- > The structure and purpose of financial statements from various organisations are interpreted and understood and explained with examples.
- > Close corporation, limited company, sole trader and partnership year end financial statements are drafted from a trial balance according to accepted accounting practice.
- > Periodic performance reports, reports and returns for outside agencies and VAT returns are prepared and presented as required.

3. Input, store and output data.

- > Risk to data held on a computer system is minimised through the application of safety precautions.
- > Information technology is used as an essential tool when undertaking Accounting activities.

4. Provide costing reports.

- > Comparisons on cost versus income are made to assist with financial management of the organisation.
- > Information relating to direct costs is recorded and analysed according to organisational policy and procedures.
- > Overhead costs are allocated, apportioned and recommendations on absorption made to aid effective financial management of the organisation.
- > Standard cost reports are prepared and presented within an Accounting environment.

5. Contribute to the planning and conducting of an audit.

- > Information is collected and analysed to assist in highlighting trends in costs and to make suggestions for the reduction of costs and adding value to the organisation.
- > Forecasts of income and expenditure are produced to assist with budgeting.
- > Performance is monitored against budgets so that assistance can be given with planning and allocation of resources 6.
- > Information is analysed to identify current costs and future trends in order to recommend ways to improve cost ratios and revenue generation.

6. Prepare cost estimates for work activities and projects.

- > Cost estimates for operations are prepared for a quarter, half-year and the financial year.
- > Possible exigencies are anticipated and listed in case they occur so that timeous planning can be done to keep the budget on track.

7. Contribute to the planning and conducting of an audit.

- > Related draft reports are prepared within a supervised environment so as to assist with the audit
- > Work activities within the Accounting environment are coordinated with a focus on responsibility for the planning and monitoring of work activities,
- > Contingencies and any problems or queries relating to the audit are dealt with
- > Accounting systems are monitored and reviewed to ensure that they enable the prevention of fraud within the system.

8. Classify and record Accounting and non-financial data.

- > Accounting and non-financial data required for the accounting function is recognised, measured, classified and recorded so that the required reports can be drawn up and recommendations made.

9. Take responsibility for the management of cash and credit

- > Cash expenditure is monitored and controlled according to accounting principles and organisational



procedures

- > Responsibility is taken for the monitoring, controlling and managing of credit granted to and by the organisation and appropriate recommendations made when problems are encountered
- > Debts are controlled and kept within organisational limits with appropriate action taken with problem debtors.

10. Perform tax computations, prepare returns for business and individuals and submit all required tax returns

- > Tax computations are performed for the organisation and employees according to the relevant current tax tables
- > The relevant tax returns for business and individuals are prepared and submitted by due date. These include provisional tax returns and Secondary Tax on Company (STC) returns, SITE and PAYE returns
- > Laws relating to estate duty are interpreted and applied where necessary to taxes levied
- > Gross income of employees is calculated so that the correct SITE and PAYE deductions may be made
- > Income exempt from tax is determined and deductions and allowances calculated in order to determine the employees portion of taxable income
- > Advice is given to employees on suitable ways to structure their salary packages for maximum tax efficiency related to their personal circumstances.

#### Electives

1. Administer the estate of deceased persons

- > Laws and statutes applying to the estates of deceased persons are interpreted correctly and applied to an estate.
- > The estate is administered and wound up using the applicable laws, statutes and regulations.

2. Assist with the winding up of an insolvent estate and the liquidation of a company within the context of financial management

- > Laws and statutes applying to an insolvent estate are interpreted correctly and applied to an estate.
- > The estate is administered and wound up using the applicable laws, statutes and regulations
- > Laws and statutes applying to the liquidation of an insolvent company are interpreted correctly and applied to an insolvent company
- > An insolvent company is liquidated and the necessary payments made and returns completed.

3. Interpret statutes and the basic structures of the South African legal system within the context of the Accounting profession

- > Statutes and legislation which apply to the South African Accounting profession are identified and their implication for Accounting practice explained
- > The basic structures of the South African legal system are understood and the way in which they impinge on the members of the accounting profession explained with examples.

#### Integrated Assessment

Considerable variations exist in the opportunities available to learners for the demonstration of competence in the workplace. In very large organisations, departments may carry out highly specialised functions, which mean that staff may be exposed to a very narrow range of activities. In small organisations, the work of learners may be more varied. In some organisations, job rotation may be built into the system permitting the learner to demonstrate competence in a range of functions. Assessment for this Accounting Qualification must take into account this variety and must provide opportunities for all candidates to demonstrate competence within a reasonable timescale whatever their circumstances. Where the learner is not currently employed, the assessor should simulate the work environment as realistically as possible.

Evidence of competence can be demonstrated in a variety of ways, however the following guidelines need to be borne in mind when learners are assessed:

- > All the Specific Outcomes in the Unit Standards and the Exit Level Outcomes must be assessed



- > The evidence of competence must relate clearly to the Unit Standards and exit level Outcomes
- > The evidence should cover the range of contexts for the Unit Standards and Exit level Outcomes. In circumstances where it is not possible to assess performance across the whole range of situations, the collection of supplementary evidence should ensure that the full range is covered.
- > Assessors must be able to distinguish between those who are competent and those who are not yet competent.
- > The assessment methods must be capable of verification.

Assessors should design assessment tools and conduct assessments against the Unit Standards specified in the Qualification as well as the exit level outcomes in an integrated way. Assessment of competence will be done through a combination of formative and summative assessment tools, techniques and procedures, which do not discriminate against learners in an unjust or invalid way. Formative assessment will integrate theory with practice.

A final summative assessment combining theory and practical competencies will be done through learners writing a series of Examinations covering all learning areas.

### **INTERNATIONAL COMPARABILITY**

The Unit Standards used in this Qualification are those developed by the ACFIST SGB and registered on the NQF. Those Unit Standards were compared with the Standards of Competence of the United Kingdom Lead Body for Accountants (January 2000) and a 100% match was found.

The Institute of Financial Accountants (IFA), based in the United Kingdom, has evaluated this Qualification and successful learners may apply for membership of this body. The IFA is the largest non-chartered body of Professional Accountants in the United Kingdom and is represented in over 80 countries worldwide.

### **ARTICULATION OPTIONS**

This Qualification articulates horizontally with the Qualifications offered by CIMA, IPFA, CIGA, IMFO and the ICB and in particular with the:

- > Certificate in Business Accounting: Level 5.
- > Certified Accounting Technician (CAT) Qualification of the Association of Chartered Certified Accountants (ACCA).

The Qualification articulates vertically with the following Qualifications:

- > CIMA Diploma in Management Accounting.
- > National Diploma in Management Accounting: Level 6.
- > Qualifications of other professional bodies such as the Association of Chartered Certified Accountants.

Learners will be able to apply for Fellow membership of the Institute of Certified Bookkeepers Ltd, the largest professional body in the world offering Qualifications at NQF levels 3, 4 and 5.

### **MODERATION OPTIONS**

- > Anyone assessing a learner or moderating the assessment of a learner against this Qualification must be registered as an assessor with a relevant ETQA or an ETQA that has a Memorandum of Understanding with the relevant ETQA.
- > Any institution offering learning that will enable the achievement of this Qualification must be accredited as a provider with the relevant ETQA.
- > Assessment and moderation of assessment will be overseen by the relevant ETQA or by an ETQA that has a Memorandum of Understanding with the relevant ETQA, according to the ETQAs policies and guidelines for assessment and moderation; in terms of agreements reached around assessment and moderation between ETQAs (including professional bodies); and in terms of the moderation guideline detailed immediately below.
- > Moderation must include both internal and external moderation of assessments at exit points of the

Qualification, unless ETQA policies specify otherwise.

> Anyone wishing to be assessed against this Qualification may apply to be assessed by any assessment agency, assessor or provider institution that is accredited by the relevant ETQA or an ETQA that has a Memorandum of Understanding with the relevant ETQA.

Formative assessment will be conducted internally by the provider with moderation being done by the relevant ETQA.

#### **CRITERIA FOR THE REGISTRATION OF ASSESSORS**

Anyone performing assessment to determine competence for this Qualification should:

- > Hold a Qualification in Accounting or Management Accounting that is registered at NQF Level 6 or above.
- > Be registered as an assessor with the relevant ETQA or with an ETQA that has a Memorandum of Understanding with the relevant ETQA.
- > Be currently employed in the Accounting or a related Financial Management field.
- > Be a current member of a professional body in the Accounting field.

#### **NOTES**

N/A

#### **UNIT STANDARDS**

*(Note: A blank space after this line means that the qualification is not based on Unit Standards.)*

	<b>UNIT STANDARD ID AND TITLE</b>	<b>LEVEL</b>	<b>CREDITS</b>	<b>STATUS</b>
Core	12983 Interpret statutes and provide basic information on South African legislation as it relates to the accounting function	Level 5	10	Registered
Core	12988 Record income and receipts	Level 5	10	Registered
Core	12989 Make and record payments	Level 5	8	Registered
Core	12990 Prepare ledger balances and an initial trial balance	Level 5	10	Registered
Core	12991 Work with information technology in an accounting environment	Level 5	6	Registered
Core	12994 Supply costing information for management control	Level 5	8	Registered
Core	12995 Maintain financial records and prepare general ledger accounts	Level 5	12	Registered
Core	12996 Record, analyse and prepare cost information	Level 5	10	Registered
Core	12997 Prepare financial reports and returns	Level 5	8	Registered
Core	12998 Produce spreadsheets using accounting related information technology	Level 5	8	Registered
Core	12999 Contribute to the management of costs and the enhancement of value	Level 5	10	Registered
Core	13000 Contribute to the planning and allocation of resources within an accounting framework	Level 5	10	Registered
Core	13014 Manage accounting systems	Level 5	10	Registered
Core	13015 Draft financial statements	Level 5	12	Registered
Core	13016 Operate a cash management and credit control system	Level 5	10	Registered
Core	13018 Contribute to the implementation of auditing procedures	Level 5	12	Registered
Core	13019 Prepare business tax returns	Level 5	12	Registered
Core	13020 Prepare personal tax returns	Level 5	10	Registered
Core	12935 Recognise, measure, classify and record financial and non-financial data	Level 6	8	Registered
Core	12975 Interpret and apply the laws and procedures related to taxes levied	Level 6	8	Registered
Core	12976 Interpret and apply the laws and procedures relating to the duty which is levied on the estates of deceased persons	Level 6	8	Registered
Core	13025 Determine what is taxable income	Level 6	16	Registered
Elective	12981 Administer and wind up the estates of deceased persons	Level 5	8	Registered
Elective	12982 Administer and wind up insolvent estates	Level 5	8	Registered
Elective	12992 Achieve personal effectiveness in an accounting environment	Level 5	8	Registered

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Fundamental	8647 Apply workplace communication skills	Level 5	10	Registered
Fundamental	8648 Demonstrate an understanding of professional values and ethics	Level 5	4	Registered
Fundamental	8662 Analyse and communicate workplace data	Level 5	5	Registered

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