

No. 1208

15 December 2005

**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

Administration

Registered by Organising Field 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. Copies may also be obtained from the Directorate of Standards Setting and Development at the SAQA offices, **Haffield Forum West, 1069 Arcadia Street, Hatfield, Pretoria.**

Comment on the unit standards should reach SAQA at the address ***below and no later than 20 January 2006.*** All correspondence should be marked **Standards Setting – SGB for Administration** 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: dmpthuthing@saga.co.za

SHAMRITA BHIKHA

DIRECTOR: STANDARDS SETTING AND DEVELOPMENT



SOUTH AFRICAN QUALIFICATIONS AUTHORITY

QUALIFICATION:

SAQA QUAL ID	QUALIFICATION TITLE		
50222	National Certificate: Governance and Administration		
SGB NAME	ORGANISING FIELD ID	PROVIDER NAME	
SGB Administration	3		
QUAL TYPE	ORGANISING FIELD DESCRIPTION	SUBFIELD	
National Certificate	Business, Commerce and Management Studies	Office Administration	
ABET BAND	MINIMUM CREDITS	NQF LEVEL	QUALIFICATION CLASS
Undefined	130	Level 5	Regular-ELOAC

PURPOSE AND RATIONALE OF THE QUALIFICATION

Purpose:

The qualification provides the learner with a level of knowledge and competence that can be applied in a practical workplace environment, involving elements of management, administration and governance. The qualification provides the learner with the knowledge and skills that can be applied in a variety of entities as well as an understanding of their philosophy and operational requirements. It also provides a step to a higher level of learning in governance, administration and finance, and widens the learner's opportunities for advancement.

The learner will be equipped with the primary skills to handle a variety of administrative functions within the scope of management, management information systems, taxation and financial accounting.

Rationale:

The Certificate addresses the needs of staff from supervisory to junior managerial level (for example, assistant manager). The qualification remains broadly focused but it introduces elements of management.

It is aimed at providing a relevant qualification at a junior management level. Since there is a dearth of qualified people at this level, there is a definite demand for this qualification from the formal sector of the economy. Despite the unstructured nature of the informal sector of the economy, it is anticipated that a demand will also arise from this sector. It also aims to provide recognition to staff with relevant experience but without a recognised qualification by giving them a registered qualification which can be obtained in a number of ways including through the RPL process.

The qualification offers a planned combination of learning outcomes, which have a defined purpose, which includes reading a balance sheet, completing a tax return and understanding legal and Information and Communication Technology issues.

There is a large demand for qualified staff and the qualification goes some way in addressing this shortfall. Qualified learners will be able to enter the market as entrepreneurs, doing their own tax returns and books of account. In the government, NGO and business world, the successful learner will become more confident, given the acquisition of further theoretical knowledge which will prepare him/her for potential promotion.

RECOGNIZE PREVIOUS LEARNING?

Y

LEARNING ASSUMED TO BE IN PLACE

It is assumed that learners are competent in Communication, Mathematical Literacy and Accounting at NQF Level 4. Learners should also be computer literate at NQF Level 3.

Recognition of prior learning (RPL):

This qualification can be achieved wholly or in part through the Recognition of Prior Learning. The individual should be thoroughly briefed prior to the assessment, and will be required to submit a Portfolio of Evidence in the prescribed format to be assessed for formal recognition.

The approach taken to RPL in this qualification reflects the objectives of the NQF in that it will allow access to a qualification for a large section of previously disadvantaged persons who were marginalised from mainstream education and training. RPL will also provide access for the youth and unemployed to embark on learning and career path progression. RPL will provide recognition of experience acquired over many years in the workplace for those already employed. RPL will allow these persons to accumulate credits for experiential learning gained.

Access to the qualification:

It is preferable for learners to first have completed a qualification in management and/or administration at level 4 or equivalent before accessing this qualification.

QUALIFICATION RULES

The 130 credits for the qualification are made up as follows:

- > Fundamental learning Component: 50
- > Core learning component: 70
- > Elective Component: 10
- > Total: 130

EXIT LEVEL OUTCOMES

Fundamental learning component (Compulsory for all learners)

1. Understand basic principles of business information systems and apply them to a range of different work contexts.

Core learning component (Compulsory for all learners)

2. Understand basic business management principles and be able to apply them in a range of work contexts.
3. Complete and submit to SARS, individual and corporate tax returns timeously and accurately in accordance with the Income Tax Act.
4. Demonstrate a thorough knowledge of financial accounting principles and their applications, and a basic knowledge of corporate financial accounting.

Elective Learning Component (Learners are to choose one of the electives listed below)

- 5.1 Understand basic business management principles and be able to apply them in a range of work contexts.
- 5.2 Identify and explain the typical success factors for SMME promotion and a range of other local economic development strategies and tools,
6. Contribute to the management of costs and the enhancement of value.

ASSOCIATED ASSESSMENT CRITERIA

Fundamental learning component (Compulsory for all learners)

1.
 - > A clarification is given of the types of information needed within an organisation.
 - > An outline is given of the responsibilities of an ICT Department in managing the organisational ICT resources.
 - > End users are supported to facilitate service delivery.
 - > An outline is given of the structure and functions of various hardware and software technologies available for an organisation.

- > Application is made of suitable selection criteria and acquisition processes.
- > A demonstration is given of how the database and communications resources can be used in controlling and distributing information.
- > An explanation is given of the basic functionality of different types of business software applications and uses where appropriate.

Core learning component (Compulsory for all learners)

2.

- > The business structure and its organising features are identified and quantified for the intended market.
- > Basic management functions and techniques are applied to assess the performance (or planned performance) of a business.
- > Areas within the business flow where constraints or bottlenecks can occur are identified and solutions to solving or preventing them are provided.
- > An analysis is provided of ways to apply alternative management and marketing structures and strategies.
- > An outline is provided of the roles and importance of Human Resource Management and Labour Relations within the organisation.

3.

- > An explanation is given of the tax concept of "income".
- > Tax returns are handled correctly.
- > Corporate issues related to taxation are identified and examples used to relate them to a specific organisation.

4.

- > The principles of partnership accounting are applied in a practical context.
- > The principles of accounting applicable to limited companies are applied in a practical context.
- > The principles of accounting applicable to close corporations are applied in a practical context.
- > A cash flow statement is prepared to reconcile net profit before tax with cash flows generated from operations.
- > Group financial statements are prepared in compliance with the provisions of the Companies Act.
- > Financial statements are carefully analysed and correctly interpreted for the benefit of management and/or investors.

Elective Learning Component (Learners are to choose one of the electives listed below)

Elective 1:

5.1

- > The business structure and its organising features are identified and quantified for the intended market.
- > Basic management functions and techniques are applied to assess the performance (or planned performance) of a business.
- > An analysis is provided of ways to apply alternative management and marketing structures and strategies.
- > An outline is provided of the roles and importance of Human Resource Management and Labour Relations within the organisation.

Elective 2:

5.2

- > The concept of success is defined in the local economic development environment together with the factors that contribute to the success.
- > The link between the factors and a successful outcome are discussed using an example of a local economic development project or programme.
- > A decision is made of the way in which the success factors can be measured, both qualitatively and quantitatively, in terms of their contribution to the project is determined.
- > A success factor analysis process is applied to a local economic development strategy.
- > A development plan for taking corrective action to achieve greater success is compiled using the results of the analysis.

6.

- > The business environment is defined in relation to generally accepted accounting practice.
- > Various accounting techniques are described and utilised to collect, analyse and disseminate cost information.
- > The principles and theory underpinning accounting are explained in relation to costing systems within the

framework of GAAP/GRAP.

- > External and internal sources are utilised to obtain information about costs
- > Trends in prices are monitored for movements and analysed on a regular basis to identify potential implications for the organisation.
- > Budgeted costs are compared with actual costs and variances are analysed with a view to suggesting remedial action.
- > Recommendations are made to reduce costs and enhance value using cost information and performance indicators.

Integrated assessment

The assessment of this qualification is through a programme of formative and summative assessments, which can take the form of a written examination.

The learner needs to:

- > Demonstrate competence by means of the practical application of the embedded knowledge in a manner that proves competence.
- > Illustrate a clear understanding of the concepts, theory and principles that underpin the practical action taken by means of explanation and/or examination.

The assessments are designed to indicate not only the knowledge gaps and skills deficits of the learner, but also highlight the learner's strengths and weaknesses related to the other elements of applied competence, namely:

- > Information processing and the power of analysis.
- > Problem solving and a decision making capacity.
- > Communications skills.

The assessment process is capable of being applied to RPL, subject to the rules and criteria of the relevant ETQA.

INTERNATIONAL COMPARABILITY

This qualification is in every way equivalent to the ICSA (Institute of Chartered Secretaries and Administrators) international qualification offered in the following countries: United Kingdom, New Zealand, Australia, Singapore, Malawi, Canada, Nigeria, Kenya, Botswana, Swaziland, India and Ghana.

The Exit Level Outcomes and Associated Assessment Criteria of this qualification match those of the qualifications offered in each of the above-mentioned countries. The degree of difficulty and notional learning time are comparable to the offerings in those countries as well.

ARTICULATION OPTIONS

Since this qualification is the second step in a qualification-set from NQF 5 to NQF 7, there is articulation with the Certificate at NQF Level 6 that follows. Additionally, components of this qualification should provide the learner with credits towards part of a qualification such as a diploma at levels 5 or 6 in management and administration, as well as towards a BCom.

It also articulates horizontally with the National Certificate: Management and Administration, Level 5 (ID 49126).

MODERATION OPTIONS

- > 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 according to the policies and guidelines for assessment and moderation of that ETQA, in terms of agreements reached around assessment and moderation between various 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 all exit points of the qualification, unless ETQA policies specify otherwise. Moderation should also encompass achievement of the competence described both in individual Unit Standards as well as the integrated competence described

in the qualification.

CRITERIA FOR THE REGISTRATION OF ASSESSORS

Assessors wishing to assess learners against this qualification should:

- > Be registered as assessors with the relevant ETQA.
- > Be in possession of a qualification in accounting, administration or management at NQF level 6 or above.

NOTES

N/A

UNIT STANDARDS

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



SOUTH AFRICAN QUALIFICATIONS AUTHORITY

QUALIFICATION:

National Certificate: Governance and Administration

SAQA QUAL ID	QUALIFICATION TITLE		
50223	National Certificate: Governance and Administration		
SGB NAME	ORGANISING FIELD ID	PROVIDER NAME	
SGB Administration	3		
QUAL TYPE	ORGANISING FIELD DESCRIPTION	SUBFIELD	
National Diploma	Business, Commerce and Management Studies	Office Administration	
ABET BAND	MINIMUM CREDITS	NQF LEVEL	QUALIFICATION CLASS
Undefined	120	Level 7	Regular-ELOAC

PURPOSE AND RATIONALE OF THE QUALIFICATION

Purpose:

The purpose of the qualification is to equip senior managers and administrators in the public and private sectors with the theory underpinning their work. This will enable them to acquire the practical skills to perform competently at this level within an organisation.

The learning in this qualification is broad-based, with the emphasis on governance, administration and strategic issues. This covers the requirements of both the public and private sectors.

This qualification is the final step on the development path towards a full qualification in Governance and Administration. Given the need for appropriately trained and skilled managers and administrators in the corporate field (including both public and private sectors) in South Africa, successful learners will be able to contribute substantially to social and economic transformation. This is particularly relevant in the context of the need for appropriate governance in our developing democracy.

Rationale:

This qualification is the final level one in the learning pathway in Governance and Administration which starts at NQF level 4. The range of learners is identified as being people who have advanced from middle management into senior management roles up to and including director, CEO, Head of Department (public) level.

This qualification is focused on governance at a public and corporate level and includes administration, secretaryship, governance and corporate financial management. A successful learner is able to apply to be admitted to ICOSA International as Chartered Secretaries.

There is sufficient demand for this qualification from corporate and public organisations. Listed organisations on the Johannesburg Securities Exchange are required by the JSE Rules to have a "suitably qualified person" appointed as Company Secretary. Our young democracy needs people in the public sector and parastatals who are suitably qualified to lead and guide our country and it's people to be ranked among the best in the world. The successful learner will find employment opportunities with this qualification, at a senior level, especially in the corporate, public sector and/or professional world. Chartered Secretaries are recognised worldwide as the appropriately qualified persons to be appointed as Company Secretaries in terms of the various statutory requirements in the different countries.

Successful learners will be able to undertake leadership roles with confidence, be able to motivate their staff, understand and advise on legal and accounting matters as well as be able to contribute to corporate and

public strategic planning.

Should there be no opportunities in their present employment, passed students will be highly marketable because, by applying the course content, they will be able to become successful managers of high performing departments/teams and their management skills will prove useful in life outside the corporate and/or public environment (for example, as club/society officials).

RECOGNIZE PREVIOUS LEARNING?

Y

LEARNING ASSUMED TO BE IN PLACE

It is assumed that learners are competent in Communication, Mathematical Literacy and Accounting at NQF Level 5 and in Computer Literacy at NQF Level 3.

Recognition of prior learning:

This qualification can be achieved wholly or in part through the Recognition of Prior Learning. The individual should be thoroughly briefed prior to the assessment, and will be required to submit a Portfolio of Evidence in the prescribed format to be assessed for formal recognition.

Access to the qualification:

Learners should preferably have completed the National Certificate in Governance and Administration level 6, or an equivalent qualification in administration and/or management, before accessing this qualification.

QUALIFICATION RULES

N/A

EXIT LEVEL OUTCOMES

Fundamental Component (compulsory for all learners):

1. Understand the relationship between the secretary, the board and members as well as the concepts, "compliance", "law and practice of meetings" and "share registration" and apply this knowledge to the duties of a company secretary within a corporate or public organisation environment.

Core Component (compulsory for all learners):

2. Understand and apply the concepts of corporate governance and best governance practice within a corporate and public environment.

3. Understand the importance of strategic and functional administration and apply it within a corporate/public environment.

Elective Component (learners are to choose one elective):

> Learners who have an LLB degree with Corporate Law as a major subject, may elect to complete the first Elective (Corporate Financial Management).

> Learners who have qualified as a CA (SA) or equivalent, or have a first B Com degree with a financial accounting and financial management component, may elect to complete the second Elective.

4. Demonstrate understanding of the impact of the fiscal environment on the organisation and its decision-making and apply the skills of corporate financial planning.

5. Explain legislation as applied to corporate and public bodies and apply such knowledge in practical situations.

> Range: Companies Act, Close Corporations Act, Insider Trading Act, Access to Information Act, Electronic Communications Act, Financial Intelligence Centre Act, Public Financial Management Act and the Insolvency Act.

ASSOCIATED ASSESSMENT CRITERIA

Fundamental Component (compulsory for all learners):

1:

- > An understanding is demonstrated of the different roles and responsibilities of the company secretary, the directors and board members and their interaction within a corporate environment.
- > The statutory requirements for the incorporation and running of a limited liability legal entity and, the secretary's role in the financial year-end process and in the application of best practices relating to corporate governance is understood and applied in practice.
- > The company secretary's role in ensuring that general and board meetings of a legal entity are lawful are understood and applied in an organisation.
- > The work done by the secretary as the company's share registrar is explained with examples.
- > Range: Includes the supervision of share transfer secretaries.

Core Component (compulsory for all learners):

2:

- > The history of corporate governance is explained demonstrated by illustrating its implications and application in a company environment.
- > The functions, powers and duties of both executive and non-executive directors are explained with an emphasis on the relationship between directors and shareholders.
- > An explanation is given of all the facets of the company's financial statements and the role of the auditor in their preparation.
- > Risk management knowledge and principles are applied in a company environment.
- > A risk management plan is drawn up for a range of companies and organisations.

3:

- > The role players in corporate/public administration are identified and an explanation given of their specific roles, functions and duties.
- > The value of information as a corporate resource within the contemporary organization using examples of good practice.
- > An assessment is made of the degree of compliance of the company/public entity with current employment law and practice.
- > An explanation is given of how different forms of provision for retirement funding are implemented by companies/organisations.
- > Range: State pension, defined contribution and defined benefit schemes.
- > The ways in which risk and its management and mitigation through insurance are addressed by organizations is explained through analysis of organizational practice.
- > The level of compliance of the organisation with regard to applicable taxation legislation is monitored with a view to recommending remedial action where compliance is unsatisfactory.
- > An explanation is given of the importance of management and protection of fixed assets in an organisation and how they contribute to an organisation's overall business objectives.

Elective Component (learners are to choose one elective):

> Learners who have an LLB degree with Corporate Law as a major subject, may elect to complete the first Elective (Corporate Financial Management).

> Learners who have qualified as a CA (SA) or equivalent, or have a first B Com degree with a financial accounting and financial management component, may elect to complete the second Elective.

4:

- > The financial requirements of an organisation and the financial sources available to it are researched and compared with each other.
- > An explanation is given of the role of capital markets and their efficiency as they relate to organisational investments.
- > Range: Johannesburg Securities Exchange, Industrial Development Corporation, Business Partners (Ex SBDC), DIT agencies, Banks.
- > The nature and importance of capital structure and the cost of capital is explained in terms of their relevance for the sustainability and profitability of an organisation.
- > The principles of working capital management in the organisational context are explained with examples of good practice.
- > An analysis and interpretation are made of financial statements from an investor's perspective.
- > Details are provided on the need for business restructuring and an analysis is made of the implications to a range of organisations.

> An understanding is demonstrated of the impact of global and multinational operations on corporate financial management.

5:

- > The concept of "corporate personality" as applied to business entities is explained in terms of the legal implications this has for organisations and its board, board members and management staff, as well as any other role players.
- > Details are provided of the interaction required and permissible between members, the corporate body and third parties in terms of functions, duties, responsibilities and the disclosure of information.
- > The Public Financial Management Act is applied in the service delivery of a public institution.
- > The implications of The Public Financial Management Act for the taxpayer are explained illustrating both the advantages and disadvantages.
- > The qualifications, appointments and duties of directors and officers of corporate bodies are explained by relating them to the functions, duties and responsibilities of each person.
- > An explanation is given of the purpose of meetings of companies and CC's.
- > The concepts, "Members' interests", "minority protection", "shares" and "debentures" and their transactions are explained by way of practical examples from organisations.
- > The statutory provisions addressing corporate entities facing closure are explained in terms of the protection they offer the various role players and stakeholders involved with and in the organisation entity.

Integrated assessment:

The qualification and its associated assessment criteria have been designed to be assessed through formative and a summative assessment, which could take the form of a final examination.

The learner will need to :

- > Demonstrate competence by means of the practical application of the embedded knowledge.
- > Illustrate a clear understanding of the concepts, theory and principles that underpin the practical action taken by means of explanation and/or examination.

The assessments are designed to indicate not only the knowledge gaps and skills deficits of the learner, but also highlight the learner's strengths and weaknesses related to the other elements of applied competence, namely:

- > Information processing and the power of analysis.
- > Problem solving and a decision making capacity.
- > Communication skills.

The need for appropriate coaching methods and training interventions will therefore become apparent.

INTERNATIONAL COMPARABILITY

This qualification is in every way equivalent to the ICSA (Institute of Chartered Secretaries and Administrators) international qualification offered in the following countries: United Kingdom, New Zealand, Australia, Singapore, Malawi, Canada, Nigeria, Kenya, Botswana, Swaziland, India and Ghana. The comparable qualification in Malaysia is entitled the Professional Programme Part 2; In Canada, the qualification is also called the Professional Programme Stage 2; in Hong Kong it is known as the Professional Programme Stage 2; in Australia the qualification is accredited as the Graduate Diploma in Applied Corporate Governance; in Singapore it is known as the Professional Programme Part 2. In the UK it is referred to as Part 2 of the International Qualifying Scheme. The comparable qualification in Malaysia is entitled the Professional Programme Part 1; In Canada, the qualification is also called the Professional Programme Part 1; in Hong Kong it is known as the Professional Programme Stage 2; in Australia the qualification is accredited as the Graduate Diploma in Applied Corporate Governance; in Singapore it is known as the Professional Programme Part 1.

The Exit Level Outcomes and Associated Assessment Criteria of this qualification match those of the qualifications offered in each of the above-mentioned countries. The degree of difficulty and notional-learning time are comparable to the offerings in those countries as well.

ARTICULATION OPTIONS

This qualification should articulate with a B Com Degree and with other Certificates and Diplomas in Financial Management and Administration at Level 7.

MODERATION OPTIONS

- > 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 according to the policies and guidelines for assessment and moderation of that OETQA, in terms of agreements reached around assessment and moderation between various ETQA's (including professional bodies), and in terms of the moderation guideline detailed immediately below.
- > Moderation must include both internal and external moderation of assessments at all exit points of the qualification, unless ETQA policies specify otherwise.

CRITERIA FOR THE REGISTRATION OF ASSESSORS

Assessors wishing to assess learners against this qualification should be:

- > Registered as assessors with the relevant ETQA.
- > In possession of a qualification in accounting, administration or management at **NQF Level 8**.

NOTES

N/A

UNIT STANDARDS

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



SOUTH AFRICAN QUALIFICATIONS AUTHORITY

QUALIFICATION:

National Certificate: Governance and Administration

SAQA QUAL ID		QUALIFICATION TITLE	
50224		National Certificate: Governance and Administration	
SGB NAME		ORGANISING FIELD ID	PROVIDER NAME
SGB Administration		3	
QUAL TYPE		ORGANISING FIELD DESCRIPTION	SUBFIELD
National Certificate		Business, Commerce and Management Studies	Finance, Economics and Accounting
ABET BAND	MINIMUM CREDITS	NQF LEVEL	QUALIFICATION CLASS
Undefined	120	Level 6	Regular-ELOAC

PURPOSE AND RATIONALE OF THE QUALIFICATION

Purpose:

The purpose of the qualification is to equip senior managers and administrators in the public and private sectors with the theory relating to administration, management and corporate governance underpinning their work. This will enable them to acquire the practical skills to perform competently within an organisation.

The learning in the qualification is broad-based, with the emphasis on governance, administration and strategic issues. This covers the requirements of both the public and private sectors.

Given the need for appropriately trained and skilled managers and administrators in the public and private sectors in South Africa, successful learners will be able to contribute substantially to social and economic transformation. This is particularly relevant in the context of the need for appropriate governance in our developing democracy.

Successful learners who attain the qualification are eligible to apply to become an Associate Member of the Chartered Institute of Business Management which is the third level of qualification required for membership of Chartered Secretaries International, via the Southern African Division.

Rationale:

The National Certificate in Governance and Administration (NQF level 6) is the third qualification in a set of four qualifications in a learning pathway in Governance and Administration.

The range of learners is identified as being people who have advanced from middle management and administration into senior management roles.

This qualification is focused on governance at a corporate and public management level and includes advanced administration, financial and cost accounting, strategic and operations management, corporate law, governance and corporate financial management.

There is sufficient demand for this qualification from corporate and public organisations. The successful learner will find employment opportunities with this qualification at a senior level in private organisations and public entities.

Successful learners will be able to undertake leadership roles with confidence, be able to motivate their staff, understand and advise on legal and accounting matters as well as being able to contribute to corporate strategic planning.

Should there be ~~no~~ opportunities in their present employment, successful learners will be highly marketable. ~~By~~ applying the knowledge and skills acquired, they will be able to become successful managers and administrators of high performing departments/teams. Additionally, their skills will prove useful in life outside the work environment as officials in clubs and societies.

RECOGNIZE PREVIOUS LEARNING?

Y

LEARNING ASSUMED TO BE IN PLACE

It is assumed that learners are competent in Communication, mathematical literacy and Accounting at NQF Level 4 and in Computer literacy at NQF Level 3.

Recognition of prior learning (RPL)

This qualification can be achieved wholly or in part through the Recognition of Prior learning. The individual should be thoroughly briefed prior to the assessment, and will be required to submit a Portfolio of Evidence in the prescribed format to be assessed for formal recognition.

The approach taken to RPL in this qualification reflects the objectives of the NQF in that it will allow access to qualifications for a large section of previously disadvantaged persons who were marginalised from mainstream education and training. RPL will also provide **access** for the youth and unemployed to embark on learning and career path progression. RPL is relevant to provide recognition of experience acquired over many years in the workplace for those already employed. **RPL** will allow these persons to accumulate credits for experiential learning gained.

Access to the qualification:

Learners should preferably have successfully completed the National Certificate in Governance and Administration (NQF 5) or an equivalent qualification before accessing this qualification. Access **is** open to all learners in possession of an FETC.

QUALIFICATION RULES

NIA

EXIT LEVEL OUTCOMES

Fundamental component (compulsory for all learners)

1. Explain legislation as applied to corporate and public bodies and apply such knowledge in practical situations.
> Range: Companies Act, Close Corporations Act, Insider Trading Act, Access to Information Act, Electronic Communications Act, Financial Intelligence Centre Act, Public Financial Management Act and the Insolvency Act.

Core component (compulsory for all learners)

2. Interpret the strategic management decisions made by an organisation **by** referring to the components that comprise the strategic planning, strategy implementation and control phases.
3. Apply the principles and tools of cost and management accounting to the making of investment decisions on behalf of the organisation.

Elective component (learners should choose one elective)

4. Demonstrate a thorough knowledge of advanced financial accounting as detailed in the relevant statutes and statements.
> Range: Companies Act, Close Corporations Act, Income Tax Act, Public Financial Management Act as well as relevant present and future Statements of Generally Accepted Accounting Practice (GAAP).
5. Apply computer-assisted audit techniques.
6. Apply and design systems of internal financial audit control.
7. Apply concepts and principles relevant to the practical aspects of corporate governance and accountability.

ASSOCIATED ASSESSMENT CRITERIA

Fundamental component (compulsory for all learners)

1.

- > The concept of "corporate personality" as applied to business entities is explained in terms of the legal implications this has for organisations and its board, board members and management staff, as well as any other role players.
- > Details are provided of the interaction required and permissible between members, the corporate body and third parties in terms of functions, duties, responsibilities and the disclosure of information.
- > The Public Financial Management Act is applied in the service delivery of a public institution.
- > The implications of The Public Financial Management Act for the taxpayer are explained illustrating both the advantages and disadvantages.
- > The qualifications, appointments and duties of directors and officers of corporate bodies are explained by relating them to the functions, duties and responsibilities of each person.
- > An explanation is given of the purpose of meetings of companies and CC's.
- > The concepts, "Members' interests", "minority protection", "shares" and "debentures" and their transactions are explained by way of practical examples from organisations.
- > The statutory provisions addressing corporate entities facing closure are explained in terms of the protection they offer the various role players and stakeholders involved with and in the organisation entity.

Core component (compulsory for all learners)

2.

- > The value of strategic planning in an organisation is explained in terms of the role it plays in ensuring sustainability, profitability and the ability of the organisation to attain its mission.
- > The vision and mission statements and strategies of an organisation are explained in terms of how they translate into measurable long-term goals.
- > The results of the organisation's external environmental assessment are interpreted in terms of the organisation being able to achieve its goals and mission.
- > An explanation is given of the importance of various strategy-implementation levers and strategic control.
- > The importance of managing operations, information and quality is explained in terms of the role they play in ensuring successful strategy implementation.
- > Range: Corporate, NGO, Public, Small and other organisations.

3.

- > An explanation is given of the nature of cost and management accounting and their principles are applied to a case study and or authentic work contexts.
- > Management accounting principles are applied by costing products and services and by preparing and implementing budgets and budgetary controls.
- > Standard costs are accounted for by the application of costing techniques.
- > Planning and decision-making are participated in, in a short-term context.
- > Performance analyses are carried out and the findings communicated to enhance productivity.

Elective component (learners should choose one elective)

4.

- > A conceptual framework is applied for the preparation and presentation of financial statements.
- > The necessary journal entries, related ledger accounts and financial statement disclosure are prepared in respect of various types of investments.
- > Financial statements are prepared, analysed and interpreted in line with relevant statutes and statements.
- > The special aspects relating to companies and accounting under conditions of changing prices are taken into account in the preparation of financial statements.
- > An assessment is made of the merits of current developments in accounting and financial reporting.

5.

- > Auditing and information systems are described in relation to auditing standards.
- > The feasibility of using CAATs is described in terms of time, effort, cost and availability.
- > Various CAATs are evaluated in terms of the advantages they have to offer an organisation.
- > An audit is done using a CAAT.

6.

- > The principles of internal financial control are explained using examples from an organisation explaining how they assist the management function of an organisation.
- > An internal financial control system is designed to meet organisational and industry standards.
- > The risks involved in computerised financial control systems are explained outlining what measures

should be taken to eliminate or minimise them.

> Problems identified in the system are eliminated through design amendments.

7.

> The specific responsibilities of management are described in terms of relevant legislation and particularly relating to the Code of Corporate practice and Conduct.

> Information is compiled with regard to corporate practices and conduct in an organisation that can add value to the organisation.

> An organisational structure is presented that complies with industry standards and organisational strategy.

> Audit committees are recommended for an organisation that comply with legal and organisational requirements.

> Business risk elements are identified and related to corporate governance strategies and techniques.

> Preventative, detective and correctional strategies for risk management are described in line with GAAP/GRAP.

Integrated Assessment

The qualification and its associated assessment criteria have been designed so that assessment is conducted by means of formative and summative assessments, which can take the form of an examination.

Learners must:

> Demonstrate competence by means of the practical application of the embedded knowledge.

> Illustrate a clear understanding of the concepts, theory and principles that underpin the practical action taken by means of explanation and/or examination.

Learners can be required to build up a portfolio of evidence to establish and verify the application of learning in the workplace.

The assessments are designed to indicate not only the knowledge gaps and skills deficits of the learner, but also highlight the learner's strengths and weaknesses related to the other elements of applied competence, namely:

> Information processing and the power of analysis.

> Problem solving and a decision making capacity.

> Communication skills.

The need for appropriate coaching methods and training interventions will therefore become apparent.

The assessment process is capable of being applied to RPL, subject to the rules and criteria of the relevant ETQA.

INTERNATIONAL COMPARABILITY

This qualification is in every way equivalent to the ICSA (Institute of Chartered Secretaries and Administrators) international qualification offered in the following countries: United Kingdom, New Zealand, Australia, Singapore, Malawi, Canada, Nigeria, Kenya, Botswana, Swaziland, India and Ghana. The comparable qualification in Malaysia is entitled the Professional Programme Part 1; In Canada, the qualification is also called the Professional Programme Part 1; in Hong Kong it is known as the Professional Programme Stage 2; in Australia the qualification is accredited as the Graduate Diploma in Applied Corporate Governance; in Singapore it is known as the Professional Programme Part 1.

The Exit Level Outcomes and Associated Assessment Criteria of this qualification match those of the qualifications offered in each of the above-mentioned countries. The degree of difficulty and notional learning time are comparable to the offerings in those countries as well.

ARTICULATION OPTIONS

Since this qualification is the third step in a qualification-set from NQF 5 to NQF 7, there is ready articulation of this qualification with the Certificate that follows at NQF level 7. Additionally, components of this qualification should provide the learner with credits in areas such as a BCom degree as well as with management and administration certificates and diplomas at NQF level 6 and 7.

MODERATION OPTIONS

> 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 according to the policies and guidelines for assessment and moderation of that ETQA, in terms of agreements reached around assessment and moderation between various **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 all exit points of the qualification, unless ETQA policies specify otherwise.

CRITERIA FOR THE REGISTRATION OF ASSESSORS

Assessors wishing to assess learners against this qualification should:

- > Be registered as assessors with the relevant **ETQA**.
- > Be in possession of a qualification in accounting, administration or management at NQF level 7 or above.

NOTES

N/A

UNIT STANDARDS

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