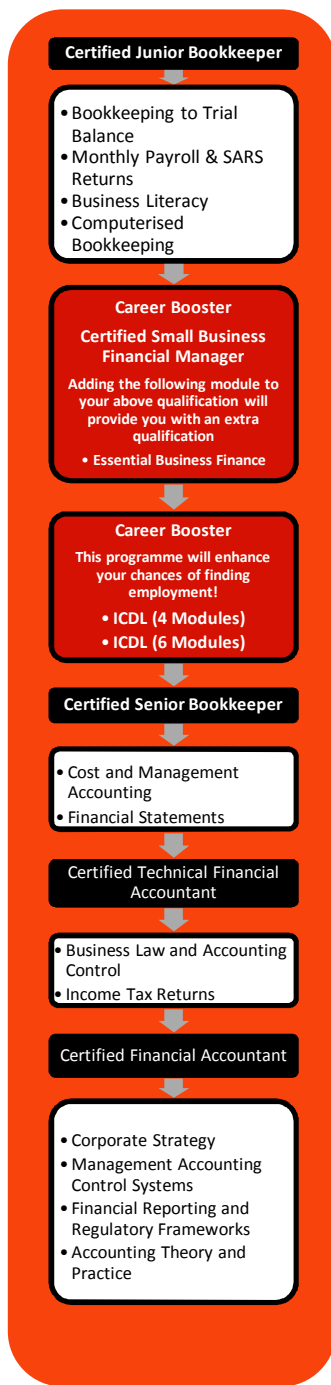




The Institute of Certified Bookkeepers

Financial Accounting



Programme Title	NQF	SAQA ID
National Diploma in Financial Accounting	Level 6	20366

Articulation

On successful completion of each of the following qualifications learners will receive the respective certificate and can continue onto the next qualification:

Programme	SAQA ID	NQF Level
Certified Junior Bookkeeper	58375	Level 3
Certified Senior Bookkeeper	58376	Level 4
Certified Technical Financial Accountant	36213	Level 5
Certified Financial Accountant	20366	Level 6

Career Fields

Financial Accountant
Accounting Officer / Clerk
Accounting Technician
Payroll Clerk / SARS Returns Clerk
Debtors / Creditors Clerk
Income Tax Clerk

Type of Programme – 2 available options

Full Time studies

- The duration is two years
- Tuition is face to face and is scheduled per campus

Part Time Studies

- The duration will depend on modules selected
- Tuition is face to face and is scheduled after hours (evening & Saturday)

Professional Programmes

- These are endorsed and externally assessed by industry leading organisations and accredited institutions

Admission Requirements

- Grade 12 (Std 10) or equivalent
- ICB's Technical Financial Accounting Diploma (NQF L5)

About the Programme

This qualification has been developed as a coherent set of generic competencies in Accounting so that it applies to a wide range of different types of accounting positions in a variety of organisations. This qualification aims at equipping learners to perform Accounting functions in small organisations and to provide support to Accountants and Financial Managers in medium and large organisations.

In your career, you will compile annual financial statements; sign off same for CCs; work closely with the CA & auditor, apply thorough knowledge of accounting theory and practice, corporate strategy and regulatory frameworks.

About the Institute

The Institute of Certified Bookkeepers has been around since 1931. Its role is to improve and maintain the quality, credibility and reputation of bookkeeping, accounting, office administration and financial management training and qualifications in Southern Africa.

Value Adds

We are serious about your career. We will add the following to your programme to make you even more desirable in the professional job market:

- First Job Preparation
 - ✓ CV Preparation
 - ✓ Interview Skills
- Office Computer Ready
 - ✓ Windows
 - ✓ Word
 - ✓ Excel
 - ✓ Internet & Email

As a Quality Assurance Partner (QAP) of the Sector Education and Training Authority for Finance, Accounting, Management Consulting and other Financial Services (FASSET), the ICB is an external assessment (examining) body for many of the business qualifications that FASSET awards.

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Financial Accounting

Qualitas Newcastle is an approved and recognised tuition centre for the ICB and does provide tuition towards the various ICB qualifications. ICB is responsible for curriculum development, programme accreditation, final assessment and certification.

Programme Benefits

Graduates are recognised by the International Association of Bookkeepers, the Southern Africa Institute of Business Accountants (SAIBA), the South African Institute of Tax Practitioners (SAIT), the Association of Chartered Certified Accountants (ACCA) and the Chartered Institute of Management Accountants (CIMA).

Assessments

In all learning areas, learners will be assessed based on the completed ICB POE containing formative activities (Assignments), formative evaluations (Tests) and a summative assessment (final exam). In the event of a learner having to complete a Supplementary Assessment this will be charged for additionally.

Certification

- On successful completion of the programme, the learner will receive an ICB results letter outlining the unit standards covered. The ICB will apply to FASSET on your behalf for the National Diploma in Financial Accounting to be certificated
- Office Computing Proficiency certificate

PROGRAMME MODULES

Certified Financial Accountant (National Diploma (NQF 6))	12. Accounting Theory and Practice
	11. Financial Reporting and Regulatory Frameworks
	10. Management Accounting Control Systems
	9. Corporate Strategy
Certified Technical Financial Accountant (National Diploma (NQF 5))	8. Business Law and Accounting Control
	7. Income Tax Returns
Certified Senior Bookkeeper (NQF 4)	6. Cost and Management Accounting
	5. Financial Statements
Certified Junior Bookkeeper (NQF 3)	4. Business Literacy
	3. Computerised Bookkeeping
	2. Payroll & Monthly SARS Returns
	1. Bookkeeping to Trial Balance

1. CERTIFIED JUNIOR BOOKKEEPER – NATIONAL CERTIFICATE (NQF 3)

Bookkeeping to Trial Balance

This is designed for people responsible for controlling the finances of a small business or who are responsible for the bookkeeping aspect of financial management in larger Organisations.

- Source Documents
- Subsidiary journals / General Ledger
- Bookkeeping for different inventory systems
- Bank and creditors reconciliation
- Understand the petty cash system

Payroll and monthly SARS Returns

It will introduce learners to payroll and the Basic Conditions of Employment Act as well as basic business ethics.

- Prepare salaries and wages
- Complete SARS Payroll returns (EMP201, IRP5, IT3a, IRP 501) and VAT201 return
- Perform VAT calculations and complete returns
- Calculate tax payable by a small business
- Record business financial transaction

Computerised Bookkeeping

It is essential that a Bookkeeper is able to work effectively on a computer.

- It is required that the learner is competent in basic computer literacy, including MS Word, Excel, Power Point and Outlook.
- Learners must also be competent in a Computerised Accounting Package (namely, PASTEL Accounting).
- Although a learner may already be competent in either of these, he/she still needs to do the entire module as it will prepare the learner for the Computerised Bookkeeping ICB Assessment.

Business Literacy

This learning area is designed to equip the learner with the basic numerical and communication skills required to operate effectively in business.

- Oral/signed communication
- Demonstrate an understanding of the use of different number bases and measurement units and an awareness of error in the context of relevant calculations
- Use language and communication in occupational learning programmes
- Use mathematics to investigate and monitor the financial aspects of personal, business and national issues
- Read/view, analyze and respond to variety of texts

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2. CERTIFIED SENIOR BOOKKEEPER – FURTHER EDUCATION AND TRAINING CERTIFICATE (NQF 4)

Financial Statements

This programme deals with post trial balance accounting, including financial statements and interpretation.

- Finalise accounts
- Draft financial statements
- Maintain financial records and prepare general ledger accounts
- Compile elementary accounting reports

Cost and Management Accounting

Identify and understand the ethical issues relating to finance in an organisation.

- Supply costing information for management control
 - Record, analyze and prepare cost information
 - Contribute to the planning and allocation of resources within an accounting framework
 - Compile and control a budget for a range of office supply requirements
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3. CERTIFIED TECHNICAL FINANCIAL ACCOUNTANT – NATIONAL DIPLOMA (NQF 5)

Income Tax Returns

This Skills Programme involves a thorough study of taxation.

- Compute Taxable income
- Calculate tax payable for individuals and businesses
- Prepare business / personal tax returns
- Determine what is taxable income
- Interpret and apply the laws of procedures relating to the duty which is levied on the estates of deceased persons
- Interpret and apply the laws and procedures related to taxes levied

Business Law and Accounting Control

- Basic Contract Law
 - Insolvency Law
 - Estate Planning
 - Internal auditing and control
 - Fundamental techniques in finance
 - Computer Auditing
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4. CERTIFIED FINANCIAL ACCOUNTANT – NATIONAL DIPLOMA (NQF 6)

Corporate Strategy

- Strategic management methodologies
- Context of strategic decisions
- Corporate strategy selection
- Strategy Implementation
- Continuous improvement through strategic control and evaluation

Financial Reporting and Regulatory Frameworks

- International Financial Report Standards and the IASB Framework
- Consolidated financial statements
- Financial reporting requirements of the Companies Act 2008

Management Accounting Control Systems

- Activity-based costing
- Cost classification, estimation and behavior
- Cost-Volume-Profit analysis
- Linear programming
- Standard and Relevant costing
- Expected value theory and decision trees
- Pricing policy and transfer pricing
- Budgeting
- Divisional performance evaluation

Accounting Theory and Practice Dissertation

- Module 11 and 12 remain separate learning areas but it is ideal to work on your dissertation while simultaneously completing of the Financial Reporting and Regulatory Frameworks learning area
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General Information

- Courses are run on student demand. Qualitas reserves the right to cancel any course and change prices without notice.
- The full deposit is due before campus opens.
- A R2 000 registration fee is payable to secure your place and is NOT REFUNDABLE. This fee is already included in the course fee
- The first installment is due at the end of March 2014
- All credit applicants are subject to undergo a credit assessment; they also need to supply necessary financial information and proof of earnings for reference purposes.
- The cost of field trips and practical's are not included in the course fees.
- Students will not be allowed to attend classes until all necessary forms have been properly completed and relevant payments made.
- Please take note of the cancellation policy on the enrolment form.

What is needed to register?

- Completed enrolment form

For Cash Payments:

- Copy of students ID
- 2 ID Photos
- Last School report
- The required payment

Additional Documents required for Terms payments:

- Municipal account as proof of residential address
- ID of the person responsible for payment
- Salary slip of the person responsible for payment
- Credit Application Form

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