BOTSWANA Qualifications Authority	**BQA NCQF QUALIFICATION TEMPLATE**

SECTION A:	**QUALIFICATION DETAILS**
QUALIFICATION DEVELOPER (S)	Botswana Accountancy College

TITLE	Bachelor of Arts in Forensic Accounting	**NCQF LEVEL**	7
STRANDS (where applicable)	N/A.		
FIELD	Business, Commerce and Management Studies	**CREDIT VALUE**	495
SUB FIELD	Accounting		

New Qualification		Legacy Qualification		Renewal Qualification	✓
				Registration Code	Q0156

SUB-FRAMEWORK	General Education		TVET		Higher Education	✓

QUALIFICATION TYPE	Certificate	I		II		III		IV		V		Diploma		Bachelor	✓
	Bachelor Honours		Post Graduate Certificate		Post Graduate Diploma										
	Masters		Doctorate/ PhD												

RATIONALE AND PURPOSE OF THE QUALIFICATION

RATIONALE:

According to the president of Institute of Singapore Chartered Accountants (ISCA) Financial Forensic Accounting (FFA) (2019) businesses generally need to protect against many different illegal financial activities ranging from: tax evasion and insider trading to money laundering. In order to get protected from such bad business practices, businesses need a workforce with the knowledge and skillsets to put in place preventive measures, manage risks and utilise the latest technology to detect fraudulent activities. As such financial forensics is expected to grow in importance and complexity, with the nature of financial crime becoming more sophisticated, more digital and more transnational in the future. According to PwC 2016 Global Economic Crime Survey, the global average fraud in businesses is around 36% and this is expected to grow as businesses embrace digital technology to conduct commercial transactions.

In Botswana the Corruption and Economic Crime Act (CECA) was passed into law in 1994 following several corruption scandals involving senior officials in government. The scandals had caused public outrage and threatened to harm the country's reputation as an African model of good governance. The CECA Act created the Directorate on Corruption and Economic Crime (DCEC). The DCEC has a three-pronged strategy of investigation, prevention and public education. In order to effectively perform this mandate, the DCEC requires expertise in forensic accounting.

In 2019 the country was embroiled in a series of allegations of money laundering cases involving millions of Pula against parastatal organisations and private businesses. Allegations of high-profile scandals indicate the importance of forensic investigations. As such the Bachelor of Arts in Forensic Accounting qualification will produce graduates with skillsets necessary to protect against many different illegal financial activities.

This qualification focuses on the needs of students intending to pursue a career in accounting with the added value of possibly specializing in forensic accounting or similar financial investigative work. It concentrates on the skills and knowledge sought by professional accounting firms, and companies and organisations with need for accounting, investigative and auditing staff. There is particular emphasis on the teaching of forensic accounting and auditing. In compliance with the mandate of the Human Resources Development Council (HRDC), the qualification embraces all elements of skills development and planning for citizen empowerment and skills development. The qualification is designed to tap into the growing demand for internal auditors and forensic accountants. The qualification is designed to ensure that students graduating from it will have the educational grounding and intellectual development to take full advantage of career opportunities arising primarily in the field of accounting and auditing.

With the added benefit that should they wish to pursue a career as a forensic accountant or in some other investigation role; they will have an educational "head start" on their peers graduating from other qualifications.

According to a needs analysis that was conducted by the Botswana Accountancy College (BAC Needs Analysis, 2019), many of the respondents (accounting professionals and BAC graduates across multiple sectors) affirmed that the BA (Hons) Forensic Accounting qualification is relevant to the human capital needs (See the BAC needs analysis report in Appendix 5). Study participants attested that the Forensic Accounting degree is relevant. This is illustrated by Figure 13 in the BAC Needs Analysis of 2019 which demonstrates that a majority of the respondents indicate that BA (Hons) Forensic Accounting qualification is relevant to the needs of Botswana's economy. About 57.1 % of the respondents indicate that the qualification is relevant to the human resources needs in Botswana, with just about 6.1 % indicating that it is not relevant.

Nonetheless, the qualifications do not have any graduates yet as the accreditation of the associated learning programme is pending approval.

PURPOSE: (itemise exit level outcomes)

The purpose of this qualification is to produce graduates with specialised knowledge, skills, and competence to:

1. Provide investigative support to clients, including businesses, legal practitioners, and regulators, to guide decisions and ensure compliance.
2. Analyse financial records, emails, and reports to detect anomalies or fraud and present evidence-based findings to stakeholders.
3. Examine contracts, bank statements, and other documents to deliver expert analysis and support legal proceedings as an expert witness.
4. Collaborate effectively, manage large datasets efficiently, and apply professional judgment to investigative or advisory projects.

MINIMUM ENTRY REQUIREMENTS (including access and inclusion)

1. Certificate IV, NCQF Level 4 (e.g., GE/TVET, or equivalent).
2. Recognition for prior learning and credit accumulation transfer are recognised for academic admission purposes in line with the college policy.

SECTION B	QUALIFICATION SPECIFICATION

GRADUATE PROFILE (LEARNING OUTCOMES)	ASSESSMENT CRITERIA
1. Design internal control frameworks that effectively prevent and detect fraud, cybercrime, and financial risks within organisational processes and systems.	1.1. Analyse cybercrime techniques and financial fraud methods used to compromise organisational data and financial systems. 1.2. Evaluate emerging technologies (e.g., AI, blockchain, data analytics) for their applicability in preventing and detecting fraud, cybercrime, and financial risks. 1.3. Design an internal control framework tailored to the organisational context, clearly defining roles, responsibilities, processes, and monitoring mechanisms. 1.4. Justify the proposed control framework and the selection of technologies based on risk exposure, regulatory requirements, and industry best practice.
2. Evaluate the effectiveness of existing internal control frameworks in mitigating fraud, cybercrime, and financial risks, and recommend improvements based on identified weaknesses.	2.1. Assess the effectiveness of internal controls in reducing fraud, cybercrime vulnerabilities, and financial risk exposure. 2.2. Evaluate how well the framework protects organisational stakeholders, data integrity, and overall reputation. 2.3. Recommend improvements to strengthen internal controls and enhance their alignment with emerging risks, technologies, and regulatory expectations.

3. Apply forensic accounting techniques to investigate financial records, identify anomalies, and support organisational decisions and regulatory compliance	3.1. Analyse financial statements using forensic accounting techniques to identify anomalies, irregular trends, and red flags indicative of potential manipulation or fraud. 3.2. Evaluate common financial statement fraud schemes (e.g., revenue recognition manipulation, asset overstatement, expense suppression) and assess their implications for governance, regulatory compliance, and stakeholder trust. 3.3. Apply professional judgement to prioritise investigative procedures based on assessed risk, materiality thresholds, and organisational impact. 3.4. Prepare evidence-based forensic accounting findings that recommend targeted internal control improvements, fraud prevention strategies, and compliance-strengthening measures. 3.5. Communicate forensic investigation results clearly and appropriately to senior management, regulators, auditors, or other stakeholders to support decision-making and ensure compliance.

4. Secure and analyse digital and documentary evidence using appropriate forensic methods to ensure integrity, accuracy, and reliability throughout the investigative process.	4.1. Secure and preserve digital and documentary evidence in accordance with legal, ethical, and chain-of-custody requirements to maintain its integrity. 4.2. Apply forensic tools and software to extract, process, and analyse relevant digital and documentary data for investigative purposes. 4.3. Conduct investigative interviews ethically and systematically to collect reliable and corroborative evidence that supports the analysis.
5. Evaluate evidence in accordance with legal, ethical, and professional standards to support investigative conclusions and provide informed advisory guidance to stakeholders.	**5.1.** Integrate evidence from multiple sources—digital, documentary, and testimonial—to form coherent, defensible investigative conclusions. **5.2.** Assess the reliability, authenticity, and relevance of all evidence to determine its admissibility and usefulness in legal or regulatory proceedings. **5.3.** Present evidence-based findings clearly and professionally to support legal processes, organisational decision-making, and advisory engagements.
6. Communicate forensic findings ethically and clearly to stakeholders, regulators, and legal	6.1. Produce structured forensic reports that translate technical investigative findings into clear, accurate, and legally compliant

bodies, providing expert advice within organisational and legal contexts	documentation for organisational decision-makers and regulatory authorities. 6.2. Substantiate conclusions within reports by linking analytical evidence to applicable legal frameworks, organisational policies, and the requirements of civil or criminal proceedings. 6.3. Deliver oral briefings or presentations that communicate detailed forensic insights in a manner appropriate for diverse audiences, including executives, compliance officers, investigators, and judicial forums. 6.4. Address follow-up queries from stakeholders or legal representatives using well-reasoned, evidence-grounded explanations that demonstrate professional judgement and investigative rigour. 6.5. Uphold ethical communication standards by ensuring transparency, confidentiality, impartiality, and respect for legal obligations when reporting or discussing forensic findings.

SECTION C	***QUALIFICATION STRUCTURE***				
COMPONENT	***TITLE***	***Credits Per Relevant NCQF Level***			***Total Credits***
		Level [5]	***Level [6]***	***Level [7]***	
FUNDAMENTAL COMPONENT *Subjects/ Courses/ Modules/Units*	Learning and Academic Skills	5			10
	Introduction to venture Creation	5			20
	Use of ICT and Learning Resources	5			15
	Business Mathematics	5			20
	Business Communication	5			10
	Financial Accounting 1	5			20
	Total Credits				**95**
CORE COMPONENT	Financial Analysis for Business		6		20
	Business Economics		6		20

Subjects/Courses/ Modules/Units	Financial Accounting 2		6		20
	Management Accounting & Management Information Systems		6		20
	Law and Corporate Governance		6		20
	Developing Professional and Research Academic Skills		6		20
	Total Credits				**120**
	Data and Business Decisions		6		20
	Electronic Crime		6		20
	Financial Accounting and Reporting		6		20
	Financial Risk Management		6		20
	Fraud, Evidence, Expert Witness		6		20
	Work Placement & Progressing		6		20

	Professional Development				
	Total Credits				**120**
	Audit and Assurance			7	20
	Consultancy Project			7	40
	Public sector Accounting			7	20
	Corporate Reporting			7	20
	Forensic Accounting Techniques			7	20
	Forensic and Fraud Examination			7	20
	Principles of Taxation			7	20
	Total Credits				**160**
	GRANDTOTAL CREDITS				**495**
STRANDS/ SPECIALIZATION		***Level [ ]***	***Level [ ]***	***Level [ ]***	

1.					
	N/A				
Electives	***N/A***				

SUMMARY OF CREDIT DISTRIBUTION FOR EACH COMPONENT PER NCQF LEVEL	
TOTAL CREDITS PER NCQF LEVEL	
NCQF Level	***Credit Value***
5	***95***
6	***240***
7	***160***
TOTAL CREDITS	***495***

Rules of Combination:

(Please Indicate combinations for the different constituent components of the qualification)

The qualification duration is four years, comprising fundamental and core modules.

Credit composition summary:

- Fundamental module credits: 95 credits
- Core modules credits: 400 credits.

Total credit value for the Qualification: 495 credits.

ASSESSMENT ARRANGEMENTS

Assessment shall take different forms, including formative and summative, depending on the module.

Table 3: Proportionate weighting of assessments

Mode of assessment	Weighting range	Comments
Formative assessment (e.g., quiz, tests, etc.)	0%	No weighting given to formative assessment
Summative assessment (e.g., coursework /assignments, Oral presentations, etc.)	10% to 100%	Depending on the module
Final examinations	40% to 100%	Depending on the module

MODERATION ARRANGEMENTS

Moderation shall be done by fully Botswana Qualification Authority (BQA) accredited moderators. Both internal and external moderation shall be done in accordance with applicable policies and regulations. Assessors and Moderators will be selected from the pool of qualified and experienced lecturers who hold teaching and training certification and will be selected according to established ETP's recruitment procedures.

Qualification Requirements

A minimum master's degree in the relevant field, plus evidence of competence in assessment and moderation, are the minimum qualifications required for assessors and moderators.

Professional work experience required

At least two years of academic experience plus work experience in a relevant field.

Professional registration and accreditation

Assessors and moderators must have valid registration and accreditation with all relevant bodies, such as the Botswana Qualification Authority (BQA) or any other relevant and recognised body.

RECOGNITION OF PRIOR LEARNING

There shall be a provision for awarding this qualification through RPL means according to the ETP's RPL policy, which is aligned to BQA regulations

CREDIT ACCUMULATION AND TRANSFER

Credit Accumulation and Transfer (CAT) for the award of this qualification will be in line with the institutional and National policies.

PROGRESSION PATHWAYS (LEARNING AND EMPLOYMENT)

The qualification is articulated vertically and horizontally as follows:

Vertical Pathways

- Bachelor of Science (Hons) in Forensic Accounting.
- Bachelor of Science (Hons) in Financial Management
- Certified Fraud Examiner (CFE)
- Certified Public Accountants (CPA)
- Master of Science/Master of Arts in Financial Management
- Master of Science in Forensic Accounting
- Master of Science in Strategic Management
- Master of Science in Fraud Risk Management

Horizontal Pathways

The qualification articulates horizontally onto the following NCQF Level 7 qualifications:

- Bachelor of Arts in Accounting & Finance
- Bachelor of Arts in International Finance & Banking
- Bachelor of Arts in Business Management

- Bachelor of Arts in Financial Risk Management

Employment Pathways

With this qualification graduates will have requisites competences and attributes to work as/for:

- Finance analysts,
- Fraud Risk Analyst
- Compliance & Internal Audit Officer
- Forensic accountant
- Credit analyst
- Forensic Auditor/Investigator

QUALIFICATION AWARD AND CERTIFICATION

For a candidate to achieve this award, they must have acquired a minimum of 495 credits. The Candidate must pass all the core and fundamental modules. The graduates will be issued with Certificates.

SUMMARY OF REGIONAL AND INTERNATIONAL COMPARABILITY

Regional And International Comparability

a. **Qualification Title**

It can be seen that a qualification in Forensic Accounting can be a Bachelor of Commerce (Hons), Bachelor of Arts (Hons), or a Bachelor' designation. At the University of South Wales and the University of Sheffield, the qualification is titled BA (Hons) Forensic Accounting, whereas at North West University, the same qualification is entitled Bachelor of Commerce in Forensic Accounting. The difference between BA and BCom is that BCom in Forensic Accounting is more of a professional, business-first degree that trains one to detect fraud in corporate financial systems, whereas a BA in Forensic Accounting trains over and above the detection of fraud in corporate financial systems, equips one with skills to investigate fraud in legal, social, or public-interest contexts.

b. **Credits**

It can be seen from table 6 that the credit value of the qualifications benchmarked against have credit values that range from 360 credits to 480. In Sheffield Hallam University, the credit value of the qualification is 480 credits because it includes a placement year. The other institution, University of South Wales, has the placement year as an option which is left to the discretion of the learner, which will also extend the credits to 480 if taken. The North West University in South Africa is a 3-year degree without Honours. When the Honours option is taken, it also extends the credits to 480 credits for the qualification. The ETPs qualification of 480 credits is therefore in alignment with practices in other countries.

c. **Duration and NQF Level**

It can be seen from table 6 that the duration of the qualifications in countries benchmarked against range from 3 years to 4 years. Where the duration is 3 years, there is an option to extend to the 4th year. This duration is consistent with the duration specified by the ETP as all the qualifications are at NQF Level 7, i.e., ordinary bachelors.

d. **Assessment Type**

Provision is made in all benchmarked qualifications for both examination and coursework assessments. This is consistent with the ETPs' arrangement to have both coursework and examination assessments. The weighting of the assessment is distributed across coursework and examinations.

e. **Modules**

The modules in the benchmarked qualifications all emphasize the same pillars; law and corporate ethics, financial accounting, forensic accounting, and fraud analytics. It is also clear that it introduces learners to business and corporate systems as a basis, and these are widely represented in these qualifications, especially in the first and second years.

The benchmarked qualifications share a focus on immediate employability through industry links, placements, and certifications (e.g., CFE preparation, ACCA/CIMA exemptions). Graduates target roles in fraud investigation, compliance and audit, fraud analyst and dispute resolution. Learning pathways prioritise progression from undergraduate to professional certification or advanced post-graduate study, with flexible electives for specialisation.

The benchmarked qualifications align with the developed qualification, as they offer vertical learning pathways into the MSc or Master of Commerce in Forensic Accounting and Accounting & Finance. The benchmarked qualifications also provide a horizontal pathway into specialised areas like insolvency and taxation, which differ from the developed qualifications. Nonetheless, what sets the developed qualification apart from the qualifications examined is that students can obtain significant exemptions for chartered accounting qualifications, such as CIA/ACCA/ICAEW. It also incorporates a consulting project that exposes learners to the real world of work they will encounter upon successfully completing the qualification. This qualification generally compares well with all the forensic accounting qualifications studied, as the exit outcomes cover a similar scope and depth and are aligned to exit-level descriptors typical of this level and type of qualification, as done within the region and beyond.
REVIEW PERIOD
The qualification is reviewed every 5 years.

For Official Use Only:

CODE (ID)			
REGISTRATION STATUS	**BQA DECISION NO.**	**REGISTRATION START DATE**	**REGISTRATION END DATE**
LAST DATE FOR ENROLMENT		**LAST DATE FOR ACHIEVEMENT**	
REVISION DATE:		**NAME OF PROFESSIONAL BODIES/REGULATORY**	