



BOTSWANA
EXAMINATIONS
COUNCIL

BOTSWANA SENIOR SECONDARY EDUCATION ASSESSMENT SYLLABUS

ACCOUNTING

[CODE: 1442]



2024 - 2029

FOREWORD

The Botswana Examinations Council (BEC) is pleased to authorise the publication of the Outcome Based Assessment (OBA) syllabus for Accounting in the senior secondary education programme. The assessment syllabus forms part of the Botswana General Certificate of Secondary Education (BGCSE) suite of syllabi available to candidates who have followed the senior secondary programme. The BGCSE is designed for a wide range of learner ability in line with the aspirations of the Revised National Policy on Education of 1994, and its standards are based on Cambridge GCSE and IGCSE.

Our mission as Botswana Examinations Council is “provision of a credible and responsive assessment and examination system”. In the quest for responsiveness, the BEC has aligned the assessment to Outcome Based Education (OBE) that recognises the need to impart 21st century skills on learners. As such, School-Based Assessment (SBA) forms a component of the final assessment. Furthermore, periodic reviews are promoted for the assessment syllabi to reflect the aims of the national curriculum and international best practice. Customer feedback forms an integral part of such reviews.

This syllabus document is the outcome of a great deal of professional consultation and collaboration, and I wish to extend my thanks to all those who contributed towards its development. On behalf of the Botswana Examinations Council, I wish to record my appreciation for the part played by Cambridge as part of the Accreditation Agreement between them and the Council.

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Dr Moreetsi Thobega
Chief Executive Officer
Botswana Examinations Council

ACKNOWLEDGEMENT

The Botswana Examinations Council wishes to acknowledge the diligent contribution of all the stakeholders who played a pivotal role in the development the Accounting Assessment syllabus for the Botswana Senior Secondary Education (BSSE). The stakeholders gave a lot of priority to this national assignment over and above regular work assignments and this document was produced within the stipulated time frame. A task such as this one requires mental focus, commitment, dedication, a high level of accountability and responsibility, as such all of them were equal to this task and are much appreciated.

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1 INTRODUCTION

The Accounting assessment syllabus is designed to assess candidates who have completed a two-year learning programme of the Botswana Senior Secondary Education (BSSE) Accounting teaching syllabus.

This syllabus aims to assess positive achievement of candidates at all levels of ability to acquire the skill of recording, summarising, analysing, interpreting and reporting financial information both manually and electronically. This subject provides a foundation in the discipline of Accounting, prepare learners for further studies, training and employment.

This assessment syllabus should be read in conjunction with:

- (a) The Botswana Senior Secondary School Accounting teaching syllabus
- (b) The specimen question papers and marking schemes
- (c) Moderator's guidelines
- (d) Assessment Guide

Prior Learning

The Accounting syllabus will be open to all students, but some of which will have studied one or both subjects below:

- Accounting
- Commerce and Office Procedures

Progression

Upon completion of BSSE Accounting Syllabus, learners may progress to tertiary or vocational institutions to study Accounting related programmes.

2 FACILITATOR SUPPORT

The Botswana Examinations Council will provide a wide range of guidance, training and professional development on assessment. This will enable facilitators to give learners the best possible preparation for BSSE Accounting. The following support documents will be availed to the facilitators,

- Assessment Syllabus
- Examiner reports to improve future learning
- Training workshops
- Marking criteria / marking rubrics
- Assessment forms (standardised)
- Facilitator guidelines

3 SYLLABUS AIMS

The aims of the Accounting Assessment and Teaching Syllabuses are aligned to the syllabus outcomes of the BSSE Accounting. They are:

- Describe the role accounting plays in society at an individual, group and organizational level.
- Record and report financial information using appropriate terminology and a variety of methods.
- Apply the accounting standards, principles and practices of recording and reporting financial information
- Demonstrate an understanding of the social, legal, regulatory and/or ethical influences on financial recording and decision making
- Use financial and non-financial information for decision making.

4 ASSESSMENT OBJECTIVES

Candidates will be assessed on the following assessment objectives (AOs):

AO 1 Knowledge and Understanding

AO 2 Application and Analysis

AO 3 Evaluation and Critical thinking

AO1: KNOWLEDGE AND UNDERSTANDING

Candidates should be able to:

- Demonstrate appropriate knowledge and understanding of facts, terms, concepts, conventions, principles and techniques that are in the Accounting syllabus.
- Demonstrate understanding of the appropriate Accounting knowledge through numeracy, literacy, presentation and interpretation in various accounting situations.

AO2: APPLICATION AND ANALYSIS

Candidates should be able to:

- Classify accounting data in order to identify the needs of business in written, numerical and relevant form.
- Illustrate information in appropriate accounting formats.
- Demonstrate understanding of the role and the limitations of accounting information as a basis for decision making.

AO3: EVALUATION AND CRITICAL THINKING

Candidates should be able to:

- Present reasoned explanations, understand implications and communicate in an accurate and logical manner to Accounting Users.
- Make reasoned judgements and present accurate recommendations on Accounting information.
- Interpret and evaluate Accounting information and draw reasoned conclusions.

5 SCHEME OF ASSESSMENT

5.1 The Components

Components that will be used to assess this syllabus will be Paper 1, Paper 2, and Paper 3. The papers are described in the table.

Paper 1	1 hour 30 minutes	60 marks	35%
<p>This will be a compulsory paper consisting of 6 short answer and structured questions based on topics from the whole syllabus. All questions will be compulsory and may not necessarily have the same total marks. The paper will target assessment objective 1, AO1 and assessment objective 2, AO2.</p> <p>The paper will be of difficulty appropriate for grade A to G candidates.</p>			
Paper 2	2 hours	80 marks	45%
<p>This will be a compulsory paper consisting of 4 structured questions based on topics from the whole syllabus. All questions will be compulsory and may not necessarily have the same total marks. The paper will target assessment objective 1, AO1, assessment objective 2, AO2 and assessment objective 3, AO3.</p> <p>The paper will be of difficulty appropriate for grade A to G candidates.</p>			
Paper 3		40 marks	20%
<p>Provider Based Assessment: This is a centre-based assessment of the candidate targeting assessment objectives 1, 2 and 3 (AO1, AO2 and AO3). This is a continuous assessment that will assess candidates on the practical tasks as prescribed by the teaching syllabus. A portfolio of evidence for each candidate shall be kept by the centre and be made available at moderation.</p> <p>The assessment will run the full length of the syllabus instruction. Therefore, its moderation can only be done upon completion of the teaching syllabus.</p> <p>The paper will be of difficulty appropriate for grade A to G candidates.</p>			
Paper 4	1 hour	40 marks	20%
<p>Alternative to Provider Based Assessment: This a written paper targeting the skills covered by provider-based assessment. The paper is targeting assessment objectives 1, 2 and 3 (AO1, AO2 and AO3). This paper will be available to private candidates who are unable to enter for Paper 3 (PBA).</p> <p>The paper will be of difficulty appropriate for grade A to G candidate.</p>			

5.2 Relationship between Assessment Objectives and Components

Assessment Objectives	Total Skill Weighting			
	Paper 1	Paper 2	Paper 3/ Paper 4	
AO 1 Knowledge and Understanding	30	15	5	30%
AO 2 Application and analysis	30	40	10	40%
AO 3 Evaluation and Critical thinking	0	25	25	30%
Total Marks	60	80	40	
Paper Weighting	35%	45%	20%	100 %

5.3 Grade Descriptions

Candidates will be graded on a scale A- G. As a guide to what might be expected of a candidate's performance, grade descriptors are outlined below;

A **GRADE A** candidate is able to:

- Recall, select and present relevant accounting information in an effective, accurate and logical manner.
- Demonstrate accurate and consistent use of industry –specific terms, definitions and facts and theories, principles, procedures and processes in Accounting.
- Analyse and evaluate related information and issues to draw valid and reasoned conclusions and propose appropriate solutions to accounting related problems.
- Interpret information to effectively determine a logical approach to planning and organising activities in accounting contexts.
- Communicate effectively and logically ideas and opinions using appropriate accounting language and techniques.
- Select and use appropriate concepts, technology, materials and technical skills to effectively complete tasks in accounting situations.
- Produce excellent quality outcomes that meet expectations of the accounting industry.
- Demonstrate excellent customer service skills when interacting with accounting customers.

A **GRADE C** candidate is able to:

- Recall, select and present some relevant accounting information in an accurate and logical manner
- Demonstrate some accurate use of industry – specific terms, definitions and facts and theories, principles, procedures and processes in Accounting.
- Analyse and evaluate some information and issues to draw some valid conclusions and propose some appropriate solutions to accounting related problems
- Interpret some information to determine a mainly appropriate approach to planning and organising activities in accounting contexts
- Communicate ideas and opinions effectively and logically using some appropriate accounting language and techniques
- Select and use some appropriate concepts, technology, materials and technical skills to contribute to completing tasks in accounting situations.
- Produce good quality outcomes that meet expectations of the accounting industry.
- Demonstrate good customer service skills when interacting with accounting customers

A **GRADE E** candidate is able to:

- Recall, select and present limited relevant accounting information with accuracy.
- Demonstrate limited use of relevant industry – specific terms, definitions and facts and theories, principles, procedures and processes in Accounting.
- Analyse and evaluate limited information and issues and make an attempt to draw conclusions and propose limited appropriate solutions to accounting related problems.
- Interpret limited information to determine an approach to planning and organising activities in accounting contexts.
- Communicate ideas and opinions using limited appropriate accounting language and techniques.
- Select and use limited appropriate concepts, technology, materials and technical skills in Accounting situations.
- Produce outcomes that meet some expectations of the accounting industry.
- Demonstrate limited customer service skills when interacting with accounting customers.

A **GRADE G** candidate is able to:

- Recall, select and present basic accounting information
- Demonstrate basic use of industry –specific terms, definitions and facts and theories, principles, procedures and processes in Accounting.
- Identify basic information and issues with generalised basic statements in Accounting.
- State basic information to use in planning and organising activities in accounting contexts
- Communicate ideas and opinions with basic application of accounting language and techniques
- Select and use basic concepts, technology, materials and basic skills in accounting situations.
- Produce basic outcomes that contribute to meeting the expectations of the accounting industry.
- Demonstrate basic customer service skills when interacting with accounting customers

5.4 Availability of the Syllabus

This syllabus is available for candidates registered for BSSE Accounting education

5.5 Combination of the Syllabus with other Syllabuses

Candidates may combine this syllabus in an examination series with the following Botswana Senior Secondary Education assessment syllabuses:

- 1441 Entrepreneurship
- 1443 Economics
- 1444 Business Management

6 CONTENT

The Learning Programme covers five Learning Objectives:

Module 1		
ACCL 1	INTRODUCTION TO ACCOUNTING	
ACCSL 1.1	Demonstrate understanding of the nature and functions of accounting	ACCSL 1.2
	Demonstrate understanding of the accounting equation	
ACCSL 1.3	Display skills of recording transactions in the ledger using double entry	ACCSL 1.4
	Prepare prime entry records	
ACCSL 1.5	Process payroll accounts	
Module 2		
ACCL 2	VERIFICATION OF ACCOUNTS	
ACCSL 2.1	Demonstrate understanding of a trial balance	
ACCSL 2.2	Demonstrate an understanding of errors and their treatment in the ledger accounts	
ACCSL 2.3	Demonstrate the skill of preparing bank reconciliation statements	
ACCSL 2.4	Demonstrate the skill of preparing control accounts	
Module 3		
ACCL 3	PREPARATION OF FINANCIAL STATEMENTS	
ACCSL 3.1	Classify capital and revenue receipts and expenditure	
ACCSL 3.2	Make adjustments in the ledger accounts	
ACCSL 3.3	Prepare financial statements for trading and service organisations	
ACCSL 3.4	Prepare financial statements for non-profit making organisations	
ACCSL 3.5	Demonstrate understanding of preparing financial statements from incomplete records of a sole proprietor	
ACCSL 3.6	Demonstrate understanding of financial statements of a manufacturing business	
ACCSL 3.7	Display the skill of preparing financial statements of a farm business	
Module 4		
ACCL 4	ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS	
ACCSL 4.1	Demonstrate an understanding of uses of accounting ratios for the interpretation and evaluation of business performance	
Module 5		
ACCL 5	UNDERSTANDING VALUE ADDED TAX	
ACCSL 5.1	Demonstrate understanding of Value Added Tax	

The details of the Learning outcomes and the Performance Criteria are covered in the Accounting Syllabus.

7 PROVIDER BASED ASSESSMENT

For Provider Based Assessment the following scored tasks will contribute to the certification

- Individual Case study
- Oral presentation
- Group Simulation

Facilitators are responsible for marking the tasks, the marking criteria will be provided by Botswana Examinations Council.

When several facilitators in a centre are involved in internal assessments, arrangements must be made within the centre for all candidates to be assessed to a common standard. It is essential that the marks assigned within different teaching groups e.g. different classes are moderated internally for the whole centre entry to ensure a common standard. The centre assessments would then be subjected to external moderation.

The internally generated scores for all candidates must be recorded on the Provider Based Assessment summary sheet. This form and the instructions for completing it, would be availed to centres. A team of external moderators appointed by Botswana Examinations Council will do centre moderation. All the evidence required for moderation should be provided by the centre. BEC will provide guidelines for moderation in a separate document.

Requirements of Practical Examination

- Facilitators in the centre will be provided with instruction sheet to guide them on preparations.
- External moderators appointed by Botswana Examinations Council will be sent to the centre as per the schedule

8 OTHER INFORMATION

Equality and Inclusion

The syllabus encompasses assessment where the principle of inclusivity is core which aims at curbing the presence of unnecessary barrier for learners with Special Education Needs (SEN).

Great care has been taken in the preparation of this syllabus and assessment materials to avoid bias of any kind. The assessment is designed with the aim of avoiding direct and indirect discrimination. The standard assessment arrangements may present unnecessary barriers for candidates with disabilities or learning difficulties. Access Arrangements would be put in place for these candidates to enable them to access the assessments and receive recognition of their attainment. Access arrangements will not be agreed if they give candidates an unfair advantage over others or if they compromise the assessment standards.

9 GRADING AND REPORTING

The Botswana General Certificate of Secondary Education (BGCSE) reports on a grading scale ranging from A* to G with A* being the highest and G being the lowest. Candidates failing to reach the minimum standard for the lowest grade shall be assigned letter U.

10 APPENDICES

APPENDIX A

Command word	What it means
Advise	Write down a suggested course of action in a given situation
Analyse	examine in detail to show meaning, identify elements and the relationship between them
Assess	make an informed judgement
Calculate	work out from given facts, figures or information
Comment	give an informed opinion
Compare	identify/comment on similarities and/or differences
Consider	review and respond to given information
Contrast	identify/comment on differences
Define	give precise meaning
Demonstrate	show how or give an example
Describe	state the points of a topic / give characteristics and main features
Develop	take forward to a more advanced stage or build upon given information
Discuss	write about issue(s) or topic(s) in depth in a structured way
Evaluate	judge or calculate the quality, importance, amount, or value of something
Examine	investigate closely, in detail
Explain	set out purposes or reasons / make the relationships between things clear / say why and/or how and support with relevant evidence
Give	produce an answer from a given source or recall/memory
Identify	Name / select / recognise
Justify	support a case with evidence / argument
Outline	set out the main points
Predict	suggest what may happen based on available information
Prepare	present information in a suitable format
State	express in clear terms
Suggest	apply knowledge and understanding to situations where there are a range of valid responses in order to make proposals
Summarise	select and present the main points, without detail

APPENDIX B

Tables, Quantitative Skills and Principles

Tables

The column of a table will be headed or titled and the appropriate unit needed would be added e.g. Pula, grams, etc.

Quantitative Skills

Candidates will be required to perform some quantitative operations, including calculations. They should be able to use scientific calculators. The mathematical requirements, which form part of this syllabus, are listed below.

Add, subtract, multiply and divide number; use simple accounting formulae; understand and use averages; read, interpret and draw simple references from tables and statements.

Find percentages of quantities; construct and interpret ledgers; journals; financial statements. Calculate with simple fractions, decimals, percentage or ratios; solve simple accounting equations; substitute numbers in simple accounting equations; interpret and use tables and graph.

Accounting Principles

The syllabus and question papers will conform to generally acceptable international accounting practices.

APPENDIX C

International Standards – Terminology

The list below is to help Centres become familiar with international terminology which Botswana Examinations Council (BEC) uses in accounting syllabus. Well-known standards, which are relevant to the level of study, will be included in question papers, mark schemes and associated documents.

It is recommended that Centres use this terminology in their teaching and learning materials, however, candidates will not lose marks for using different terms.

International usage	Previous BEC/Botswana usage
Statement of financial position	Balance sheet
Bank (and other) loans Interest bearing loans and borrowing	Loans repayable after 12 months
Bank overdrafts and loans Interest bearing loans and borrowing	Loans repayable within 12 months
Capital or equity/shareholders' equity	Capital
Cash (and cash equivalents)	Bank and cash

Cost of sales	Cost of goods sold
Current assets	Current assets
Current liabilities	Current liabilities Creditors: amounts due within 12 months
Finance costs	Interest payable
Finance income/investment revenues	Interest receivables
Financial statements	Final accounts
Gross profit	Gross profit
Income statement	Trading and profit & loss account
Intangible assets	Goodwill, etc.
Inventory/inventories (of raw materials and finished goods)	Stock
Investment property	Investments
Non-current assets	Fixed assets
Non-current liabilities	Long-term liabilities Creditors: amounts falling due after more than one year
Other operating expenses	Sundry expenses (administration and distribution)
Other operating income	Sundry income
Other payables	Accruals
Other receivables	Prepayments
Plant and Equipment	Plant and equipment
Profit (before tax) for the year	Net Profit
Property	Land and buildings
Raw materials Ordinary goods purchased	Purchases
Revenue	Sales
Share capital	Share capital
Trade payables	Creditors
Trade receivables	Debtors
Work in progress	Work in progress