

African Professionalisation Initiative Competencies Framework - Summary of Contents

Level	Professional context	Accounting and reporting	External Audit	Raising Revenue	ICT
<i>Basic</i>	<p>PC(B)1: Fundamental legal and organisational underpinnings of accountancy</p> <p>PC(B)2: The uses of accountancy information in entities</p> <p>PC(B)3: Introductory micro and macro economics</p> <p>PC(B)4: Understanding the importance of communication with stakeholders</p>	<p>AR(B)1: Roles and responsibilities of accountants, including preparation of financial statements</p> <p>AR(B)2: Introduction to accounting concepts</p> <p>AR(B)3: Financial record keeping</p> <p>AR(B)4: Bookkeeping and simple financial statements</p> <p>AR(B)5: Introductory costing and budgets</p> <p>AR(B)6: Distinctions between accounting in public and private sectors</p> <p>AR(B)7: Framework of ethics & behaviour</p>	<p>EA(B)1: Roles and responsibilities of auditors</p> <p>EA(B)2: Legal framework of audit</p> <p>EA(B)3: Introduction to the principles of audit</p> <p>EA(B)4: Types of audit</p> <p>EA(B)5: Internal & external audit</p> <p>EA(B)6: Audit in the public and private sectors – similarities and differences</p> <p>EA(B)7: Framework of ethics & behaviour</p>	<p>RR(B)1: Types of taxes</p> <p>RR(B)2: Advantages & drawbacks of taxation</p> <p>RR(B)3: Legal bases for taxes and tax collection</p> <p>RR(B)4: Non-tax sources of government revenue</p> <p>RR(B)5: Role of accountancy profession and bookkeeping in the taxation field</p> <p>RR(B)6: Framework of ethics & behaviour</p>	<p>IT(B)1: Hardware and software</p> <p>IT(B)2: Introduction to IT systems and systems design</p> <p>IT(B)3: IT control systems</p> <p>IT(B)4: Computer security – threats & mitigation</p> <p>IT(B)5: ICT systems for communicating within entities and with external stakeholders</p> <p>IT(B)6: Framework of ethics & behaviour</p>
<i>Intermediate</i>	<p>PC(I)1: The economic environment of business & the public sector</p> <p>PC(I)2: Statute law & other legal provisions impacting on the accounting/ finance function</p> <p>PC(I)3: Organisational financial management</p> <p>PC(I)4: Procurement/ supply chain management</p> <p>PC(I)5: The structure & functions of the public sector</p> <p>PC(I)6: Uses of ICT for management and communications</p> <p>PC(I)7: Project management</p> <p>PC(I)8: Personnel management</p>	<p>AR(I)1: Accounting principles/theories</p> <p>AR(I)2: Financial reporting standards in private (IFRS) and public (IPSAS) sectors</p> <p>AR(I)3: Preparation and presentation of IFRS/IPSAS compliant financial reports</p> <p>AR(I)4: Cash flow statements</p> <p>AR(I)5: Internal financial planning/control</p> <p>AR(I)6: Costing techniques</p> <p>AR(I)7: Standard costing, budgeting, variances and ratio analyses</p> <p>AR(I)8: Applications of ITC to accounting procedures</p> <p>AR(I)9: Public sector budgeting & control</p> <p>AR(I)10: Communicating with stakeholders</p> <p>AR(I)11: Ethical & behavioural issues</p>	<p>EA(I)1: Audit principles & their practical application</p> <p>EA(I)2: Auditing standards in the private (ISAs) & public (ISSAIs) sectors & links to reporting standards</p> <p>EA(I)3: Roles & responsibilities of internal audit & relationships with external audit</p> <p>EA(I)4: Audit reporting structures and procedures</p> <p>EA(I)5: The audit cycle</p> <p>EA(I)6: Audit risk</p> <p>EA(I)7: Audit evidence</p> <p>EA(I)8: Executing individual audits</p> <p>EA(I)9: Draft audit reports</p> <p>EA(I)10: Finalisation & follow-up</p> <p>EA(I)11: Ethical & behavioural issues</p> <p>EA(I)12: Applications of ICT in conducting audits</p>	<p>RR(I)1: National tax system & the tax cycle</p> <p>RR(I)2: Nature & incidence of different types of taxes available</p> <p>RR(I)3: Powers & responsibilities of tax collecting authorities</p> <p>RR(I)4: Simple computations of direct tax liabilities for individuals & businesses</p> <p>RR(I)5: Simple computations of liabilities for taxes on goods & services</p> <p>RR(I)6: Applications of ICT in revenue raising & taxation</p> <p>RR(I)7: Ethical & behavioural issues</p>	N/A

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<i>Advanced</i>	<p>PC(A)1: Public sector governance models</p> <p>PC(A)2: Public policy setting – processes and role players</p> <p>PC(A)3: Public/private sector partnerships and donor relationships</p> <p>PC(A)4: Strategic planning – developing, evaluating and delivering plans</p> <p>PC(A)5: Organisational structures</p> <p>PC(A)6: Leadership –theories and practice</p> <p>PC(A)7: Organisational performance and the management of change</p> <p>PC(A)8: Decision making</p> <p>PC(A)9: High-level communications with diverse stakeholders</p> <p>PC(A)10: Ethical issues in a strategic management context</p>	<p>AR(A)1: Regulatory environment in the public sector</p> <p>AR(A)2: PEFA Assessments</p> <p>AR(A)3: Application of IPSAS on both cash & accruals bases</p> <p>AR(A)4: Computerised financial management & information systems</p> <p>AR(A)5: Preparing financial reports on public sector entities</p> <p>AR(A)6: Long and medium term planning & budgeting and links to policy making</p> <p>AR(A)7: Annual budget making cycle</p> <p>AR(A)8: Costing models for public service delivery</p> <p>AR(A)9: Evaluating & reporting on operational & financial performance</p> <p>AR(A)10: Reporting to diverse internal and external stakeholders</p> <p>AR(A)11: Integrating ethical standards in public sector accounting</p>	<p>EA(A)1: Regulatory framework of public sector audit</p> <p>EA(A)2: Roles, responsibilities and status of Auditor General & Supreme Audit Institution</p> <p>EA(A)3: Internal audit standards & the role & impact of internal audit in the public sector</p> <p>EA(A)4: Audit risk management & mitigation</p> <p>EA(A)5: The audit cycle and overall audit planning</p> <p>EA(A)6: Managing individual audits</p> <p>EA(A)7: Specific audit reports for stakeholders</p> <p>EA(A)8: Audit reporting on organisational performance</p> <p>EA(A)9: Integration of audit evaluations with other sources of operational & financial information for policy & decision making</p> <p>EA(A)10: Integrating ethical standards in public sector audit</p> <p>EA(A)11: Applications of ICT in auditing</p>	<p>RR(A)1: Taxation models & links to economic and social development</p> <p>RR(A)2: Public revenues & economic management</p> <p>RR(A)3: Long-term estimation of public revenue & expenditure streams</p> <p>RR(A)4: Deficit/surplus/ break-even budgeting and its economic implications</p> <p>RR(A)5: Public debt</p> <p>RR(A)6: Tax avoidance and tax evasion – consequences for revenue raising</p> <p>RR(A)7: Personal taxes – tax bases & more complex calculations of liabilities</p> <p>RR(A)8: Corporate taxes – tax bases & more complex computations of liabilities</p> <p>RR(A)9: Indirect taxes - tax bases & more complex calculations of liabilities</p> <p>RR(A)10: Integrating ethical standards in tax practice & government revenue raising</p>	N/A

This is the high level overview of the competencies framework. The full version, including the actual competencies, is available on request (bruce@afrosai-e.org.za)