

The world of accounting is divided into different levels:

Institute of Certified Bookkeepers

Certified Junior Bookkeeper



Certified Senior Bookkeeper



Certified Accounting Technician/
Technical Financial Accountant



Certified Financial Accountant



Chartered Certified Accountant

Association of Chartered
Certified Accountants

What is the ICB Accounting Technician Certification Programme?

The ATCP is a series of eight learning areas culminating in the learner becoming an Accounting Technician.

After the first three learning areas the learner is considered a Junior Bookkeeper and a Senior Bookkeeper after the first five learning areas.



What previous training is required?

The series of learning areas is designed such that a learner who is sixteen years or older and/or has a NQF level 2 qualification (grade 10 or equivalent) will be able to enter the programme.

If a learner has previously completed some training in accounting then certain individual exemptions may be available via the process of Accredited Prior Learning (APL). If a learner has been working in an accounting function for at least ten years with any accredited learning, they can apply for the Recognition of Prior Learning (RPL) process. Members of other professional bodies, learners who have further or higher education subjects relevant to the outcomes of the ATCP may apply to the ICB for possible exemptions.

Accounting Technician Certification Programme

The Institute of Certified Bookkeepers (ICB) Accounting Technician Certification Programme

Learning Area

- Junior Bookkeeper: Bookkeeping to Trial Balance
- Junior Bookkeeper: Payroll and Monthly SARS Returns
- Junior Bookkeeper: Computerised Bookkeeping
- Senior Bookkeeper: Financial Statements
- Senior Bookkeeper: Cost and Management Accounting
- Technical Financial Accountant: Income Tax Returns
- Technical Financial Accountant: Business Law and Accounting Control

ICB Designation

- Certified Junior Bookkeeper CJBICb(SA)
- Certified Senior Bookkeeper CSBICb(SA)
- Certified Technical Financial Accountant CTFAlcb(SA)

Qualification

- National Certificate: Bookkeeping NQF L3 (SAQA ID: 58375)
- Further Education and Training Certificate: Bookkeeping NQF L4 (SAQA ID: 58376)
- National Diploma: Technical Financial Accounting NQF L5 (SAQA ID: 36213)



* The Business Literacy learning area encompasses the National Qualifications Framework (NQF) level 3 and 4 fundamentals (language and mathematics literacy) and the National Diploma: Technical Financial Accounting specific fundamental unit standards. These fundamentals are necessary to be awarded the applicable South African Qualifications Authority (SAQA) qualification.

Why choose the Institute of Certified Bookkeepers?

The Institute of Certified Bookkeepers (ICB) was established in 1931 with the objective of promoting quality training and qualifications for Junior Bookkeepers, Senior Bookkeepers and Accounting Technicians in Southern Africa, as well as providing qualifications in the realm of Office Administration and Business Financial Management.

Thousands of learners have completed their studies through the ICB and have become members of the professional body which accrues numerous benefits and professional recognition.

Registered members, i.e. those who have paid their annual subscriptions, will receive numerous benefits.

All qualifications are South African based

All qualifications are South African based and are registered on the South African National Qualifications Framework (NQF) and the outcomes are relevant to the South African market. The ICB is owned by the Institute of Financial Accountants (IFA) and the International Association of Bookkeepers (IAB), both based in the United Kingdom. Together the ICB, IFA and IAB are represented in over 100 countries around the world, and together represent over 35 000 Bookkeepers, Accounting Technicians and Financial Accountants. Learners, who have achieved certain qualifications of the ICB, may apply for membership of either the IFA and/or IAB.

Levels of membership

The ICB has the following levels of membership with the designatory letters as indicated:

- Student Bookkeeper – SBICb(SA)
- Certified Junior Bookkeeper – CJBICb(SA)
- Certified Senior Bookkeeper – CSBICb(SA)
- Certified Technical Financial Accountant – CTFACb(SA)
- Certified Financial Accountant – CFAICb(SA)

ICB Membership Benefits

- Use of the ICB membership certificates and designations
- Members' meetings providing an opportunity for networking with individuals who have similar interests
- Tax data card – a quick guide to the latest tax changes and information on the budget
- ICB Slim-line Member's diary
- Technical help-desk on Accounting and related matters
- Free and subsidised seminars on taxation, accounting and related topics
- Access to Pastel's Bookkeepers Forum – exclusively for ICB members
- Members only placement of CV's on the ICB website
- Membership option for The South African Institute of Tax Practitioners
- National qualifications awarded by Fasset

The ICB and the Association of Chartered Certified Accountants

The ICB is recognised by the Association of Chartered Certified Accountants (ACCA), being the largest Accounting body in the world. ACCA recognises the ICB Accounting Technician giving entry into their professional ACCA programme.

Visit <http://southafrica.accaglobal.com/> for more information on the **ACCA**

The ICB and the South African Institute of Tax Practitioners

The ICB works closely with the South African Institute of Tax Practitioners (SAIT). Any individual in South Africa that submits a tax return on behalf of any person must be registered with SARS as a Tax Practitioner. SAIT is the professional body that looks after the interests of Tax Practitioners in South Africa. The first three levels of membership for SAIT are:

- Junior Tax Administrator (JTA)
- Assistant Tax Technician (ATT)
- Certified Tax Technician (ATT)

SAIT stipulates that only Junior Bookkeepers, Senior Bookkeepers and Accounting Technicians can be Junior Tax Administrators, Assistant Tax Technicians and Certified Tax Technicians respectively.

Visit <http://thesait.org.za> for more information on the SAIT.



Designation descriptions & job functions

The Certified Junior Bookkeeper – CJBICb(SA)

- Completion of the monthly bookkeeping function to trial balance. The **Accounts Clerk** function.
- **Debtors Clerk** function
- Supplier statement reconciliation - **Creditors Clerk** function
- Inventory systems and bank statement reconciliation
- **Payroll Clerk** function from a bookkeeping perspective including calculation of PAYE/SDL/UIF remuneration and the monthly EMP deductions and completion of the monthly EMP201 returns
- Completion of annual IRP 5, IRP 6 and IT 3a documents, EMP501 and VAT201 return using both the manual submission system and E-Filing.
- **Junior Tax Administrator (JTA)** status as a member of the SAIT being permitted to complete SARS returns other than income tax assessment returns.

The Certified Senior Bookkeeper – CSBICb(SA)

- Completion of the monthly and annual bookkeeping function.
- **Junior and Assistant Accountant Functions.**
- Skills for depreciable asset disposal, year-end adjustments, preparation and analysis of financial statements for sole proprietorships, partnerships, close corporations, companies and a thorough understanding of cash flow statements.
- Completion of basic management accounts and a working knowledge of cost accounting; including knowledge of breakeven analysis, cost-volume-profit analysis, advanced costing, budgeting and standard costing, financial management and business ethics.
- **Assistant Tax Technician (ATT)** status as a member of the SAIT and permitted to complete SARS returns other than income tax assessment returns.

**The Certified
Technical
Financial
Accountant –
CTFAIcb(SA)**

- **Accounting Technician** function.
- Ability to operate with management in an accounting environment
- Comprehensive knowledge of bookkeeping, financial accounting, management accounting, cost accounting, personal and business taxation, business law and accounting control.
- Thorough knowledge of personal and business taxation and of the Income Tax Act, the calculation of taxable income for both individuals and businesses, the skills for the completion of income tax returns as well as the ability to provide advice to clients and be current on South African income tax calculation and collection
- Working knowledge of business law and accounting control (the audit function), including basic contract and insurance law, insolvency law, internal and computer auditing.
- **Certified Tax Technician (CTT)** status as a member of the South African Institute of Tax Practitioners with a tax practitioner's number allowing him/her to complete monthly and annual SARS returns on behalf of a client.

**Why
employ
an ICB
member?**

The ICB standardises the skills and knowledge required to perform a variety of bookkeeping and accounting-related functions in the workplace. These employment functions range from Accounting Clerk, Debtors and Creditors Clerk and Payroll Clerk, to Junior Bookkeeper, Senior Bookkeeper, Assistant Accountant and Accounting Technician. Employers can be confident in the knowledge that their potential employee not only has theoretical knowledge but can also perform the employment function.

Curriculum

■ Business Literacy

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

■ Bookkeeping to Trial Balance

A learning area that includes source documents, the rules of double entry, subsidiary journals, the general ledger, bookkeeping for the different inventory systems and bank and creditors reconciliations.

■ Payroll and Monthly SARS Returns

This learning area will introduce learners to payroll and the Basic Conditions of Employment Act as well as basic business ethics. Learners will be able to complete the payroll function from the bookkeeping perspective. A learner will be able to complete the SARS payroll returns (EMP201, IRP 5, IT3a, EMP501). Learners will also be able to complete the VAT201 return.

■ Computerised Bookkeeping

It is essential that the Bookkeeper be able to complete the monthly bookkeeping function on a computer.

Learners must demonstrate this competence in Microsoft

Office and a computerised accounting package such as Pastel Accounting.

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■ Financial Statements

It incorporates depreciable asset disposal, year-end adjustments, preparation and analysis of financial statements for sole proprietorships, partnerships, close corporations and companies. It includes a comprehensive study of cash flow statements.

■ Cost and Management Accounting

Completes the skills necessary for a Senior Bookkeeper. Learners are introduced to the accounting for a manufacturing concern, break even analysis, cost-volume-profit analysis, budgeting and standard costing, financial management and business ethics.

■ Income Tax Returns

This learning area involves a thorough study of South African taxation. Learners will be able to compute taxable income and tax payable for individuals and businesses, submit tax returns, acquire a working knowledge of estate duty and provide taxation planning advice to clients.

■ Business Law and Accounting Control

A learning area in basic contract law, insolvency law, estate planning, internal and computer auditing.

Assessment



In each learning area the learner will be assessed on a Portfolio of Evidence (PoE) comprising a collection of formative assessments (interim assessments) as well as a summative assessment (final written examination).

The formative assessments will count 30 % towards the overall mark, whilst the summative assessment will contribute the remaining 70 %. Formative assessment is comprised of a collection of activities and evaluations and the summative assessment is written under controlled conditions at an accredited ICB assessment centre.

The ICB will assess the completed PoE containing all the formative assessments and the summative assessment. The PoE is thus essentially a file containing all the evidence necessary for a learner to be declared competent against the relevant outcomes. The PoE is submitted to the invigilator at the assessment centre on the summative assessment date. The assessment centre representative will send the PoE to the ICB in Cape Town for assessment, moderation and verification.

Overall pass mark is 60 %.

Assessments will be held at approved assessment centres as determined from time to time by the ICB Assessment Administrator. The assessment question papers will be forwarded to such persons appointed by the ICB for the purpose of conducting the assessments. Learners in areas not close to official assessment centres are requested to arrange for their own invigilators – whose names are to be forwarded to the Institute on the prescribed form – obtainable from the Institute together with the candidate's application to attend the assessments, and together with the prescribed administration fee.

Interested parties should contact the ICB for available centres for the prescribed assessment date.

All candidates within a radius of 100 kilometres of an official assessment centre will automatically be allocated to one of these centres. See prescribed list available from the ICB offices. All other areas – the candidate will be responsible to arrange for their own Invigilator and application is to be made on the prescribed form obtainable from the Institute and forwarded together with the Assessment Entry Forms.

SAQA qualifications

The learning areas are linked to the ICB designations and to registered SAQA National Qualifications. Learners can register for qualifications depending on their existing level of education.

Learners with a NQF level 2 minimum may register for the NQF level 3 qualification; National Certificate: Bookkeeping (SAQA ID: 58375). If a learner wishes to obtain this qualification only, he/she will have to demonstrate competence in NQF Level 3 fundamentals (language and mathematics literacy). Competence can be demonstrated by a process of APL - if he/she has achieved these fundamentals already or by completing the Business Literacy learning area.

If a learner has a NQF level 3 qualification (grade 11 equivalent) minimum he/she may register for the NQF level 4 qualification; Further Education and Training Certificate: Bookkeeping (SAQA ID: 58376). If a learner wishes to obtain this qualification only, he/she will have to demonstrate competence in NQF level 4 fundamentals (language and mathematics literacy) by a process of APL - if he/she has achieved these fundamentals already, or by completing the Business Literacy learning area.

If a learner has a NQF level 4 qualification (grade 12 equivalent) minimum he/she may register for the NQF level 5 qualification; National Diploma: Technical Financial Accounting (SAQA ID: 36213). Learners will have to complete the Business Literacy learning area.

Programmes linked to SAQA Qualifications

Note

The ICB designations are obtainable WITHOUT doing the fundamentals. It is only when the learner wants the qualification that fundamentals have to be completed.



Learnership information

The ICB qualifications can also be achieved via the learnership route. A learnership comprises both a theory and practical component. The theory component of the learnership comprises all the outcomes of the relevant qualification as assessed by the ICB or through a process of APL/RPL.

Assessment of the learner's practical component is via registered workplace assessors and the completion of a workplace Portfolio of Evidence (PoE). The duration of the learnership is dependent on the level of the particular qualification during which time the learners are required to complete both the theory and practical components. There are many benefits to completing a learnership. Interested parties should contact the ICB for further information on the ICB learnerships.

Tuition providers

Training towards any of the designatory levels can be obtained from numerous accredited tuition providers nation wide. Interested parties should contact the ICB for the comprehensive list of accredited training providers.

The programme can be offered face to face as either a part time or full- time programme and can also be offered in the distance learning environment. The programme can be completed in 1 year, 18 months or 2 years depending on the mode of training.



Further study opportunities

The Accounting Profession is a succession of levels from Bookkeeper to Accountant. After becoming an Accounting Technician a learner can continue up the ladder by studying through the ACCA.

Learners can also choose to change streams from Financial Accounting to Management Accounting through the Chartered Institute of Management Accountants (CIMA) and Taxation through a Higher Diploma in Taxation offered by UNISA.

ICB policies & procedures

The ICB publishes various policies and procedures which are relevant to learners, the assessment process, RPL/APL, assessment policy, etc. These policies and procedures are available from the ICB offices in Cape Town or for download on the ICB's website. It is the responsibility of learners to ensure that they are familiar with all relevant policies and procedures.

Assessment entry

Learners intending to be assessed by the ICB on any learning area are required to submit the Assessment Entry Form with payment to the ICB. This form must be sent immediately after the commencement of the programme to ensure that the ICB Assessment Envelope is dispatched timeously. Learners cannot commence studying without the Assessment Envelope as it contains the formative assessments.

Learners must then ensure that they notify the ICB of their chosen assessment date at least one calendar month before the intended date.

The Assessment Entry Form is provided in the centre of this prospectus, the ICB offices or on-line assessment entry is available at www.icb.org.za.

Membership registration

Learners must be registered members to receive membership benefits including the use of ICB designations. Learners are thus encouraged to become student members upon entering the Certification Programme. Learners who wish to maintain their membership certificates and designations are required to pay annual membership subscriptions to the ICB.

The Membership Registration Form is provided in the centre of this prospectus, the ICB offices or on-line membership registration and assessment entry is available at www.icb.org.za.

Fee structure & payment process

Assessments		Memberships	
National Diploma: Technical Financial Accounting Assessment fee	R530.00	Once-off Registration fee	R 350.00
National Certificate: Bookkeeping: Assessment fee	R530.00	Subscriptions – Student Bookkeeper	R350.00
FETC Bookkeeping: Assessment Fee	R 530.00	Subscriptions – Junior Bookkeeper	R390.00
Exemption fee per subject – Recognition of Prior Learning – Workplace PoE Assessment	R 530.00	Subscriptions – Senior Bookkeeper	R440.00
Exemption fee per subject – Accredited Prior Learning – Prior Qualifications	R250.00	Subscriptions – Technical Financial Accountant	R 520.00
Postponement fee per subject	R190.00	Subscription late payment fee	R250.00
		Acceptance fee/membership upgrade fee	R210.00
Assessment late entry fee per subject	R300.00	RPL fee – Administrative fee	R200.00
Private Invigilation administration fee	R200.00	APL fee – Administrative fee	R200.00
Assessment Re-mark and report fee	R520.00	Re-print of Membership Certificates	R 250.00
Duplicate Transcript of results fee	R150.00		
Workplace and Training Providers			
Workplace provider accreditation fee	R3500.00	Training provider accreditation fee	R3500.00

Note: 1. Candidates intending to present themselves for any assessment are required to give notice to the Institute on the prescribed form (Assessment Entry Form), which must be accompanied by the prescribed assessment fees. 2. Cancellation by a candidate of an assessment entry will result in forfeiture of assessment fees already paid. 3. Subjects will be carried forward/postponed for **ONE** sitting only on receipt of the prescribed postponement fee. Please note the postponement fee needs to be paid into the ICB account **ONE WEEK** before the summative assessment. 4. Forms not correctly completed and/or accompanied by incorrect fees will result in the entry not being accepted. 5. Members whose subscriptions are not paid up to date will not be entered for the assessments nil such time as all outstanding membership fees have been paid. 6. The above fees are subject to change without prior notice. 7. The above fees are inclusive of 14 % Value Added Tax for South Africa and Bank Charges for payments received from outside South Africa.

Bank: First National Bank
 Branch: St Georges Mall
 Branch code: 20 1309
 Account Number:
 502 624 18757
 Account Type: Current
 Account Name:
 The Institute of
 Certified Bookkeepers

ICB banking details

All registered learners will receive a unique reference number from the ICB. This reference number is to be included on all correspondence with the ICB.

Payment for assessment entry and membership registration can be made directly into the ICB's bank account. Learners are to provide either their reference number with the ICB, or their surname and initials as reference on the transfer/deposit.

2009 assessment timetable

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Assessment Date	PoE received by ICB	Results released by ICB
Saturday 14 February 2009	Friday 20 February 2009	Friday 27 March 2009
Monday 16 February 2009	Friday 20 February 2009	Friday 27 March 2009
Saturday 14 March 2009	Friday 20 March 2009	Friday 24 April 2009
Monday 16 March 2009	Friday 20 March 2009	Friday 24 April 2009
Saturday 18 April 2009	Friday 24 April 2009	Friday 29 May 2009
Monday 20 April 2009	Friday 24 April 2009	Friday 29 May 2009
Saturday 16 May 2009	Friday 22 May 2009	Friday 26 June 2009
Monday 18 May 2009	Friday 22 May 2009	Friday 26 June 2009
Saturday 20 June 2009	Friday 26 June 2009	Friday 31 July 2009
Monday 22 June 2009	Friday 26 June 2009	Friday 31 July 2009
Saturday 18 July 2009	Friday 24 July 2009	Friday 28 August 2009
Monday 20 July 2009	Friday 24 July 2009	Friday 28 August 2009
Saturday 15 August 2009	Friday 21 August 2009	Friday 25 September 2009
Monday 17 August 2009	Friday 21 August 2009	Friday 25 September 2009
Saturday 19 September 2009	Friday 25 September 2009	Friday 30 October 2009
Monday 21 September 2009	Friday 25 September 2009	Friday 30 October 2009
Saturday 17 October 2009	Friday 23 October 2009	Friday 27 November 2009
Monday 19 October 2009	Friday 23 October 2009	Friday 27 November 2009
Saturday 14 November 2009	Friday 20 November 2009	Friday 18 December 2009
Monday 16 November 2009	Friday 20 November 2009	Friday 18 December 2009
Saturday 05 December 2009	Friday 11 December 2009	Friday 15 January 2010
Monday 07 December 2009	Friday 11 December 2009	Friday 15 January 2010

Assessment weeks

NOTE:

1: Results are released five weeks from the date as PoE is received at the ICB.

2: Any subsequent result dates between 18 December 2009 and 14 January 2010 will be released on 15 January 2010.