The Institute of Certified Bookkeepers (ICB)
Senior Bookkeeper Learnership (Further Education and Training Certificate: Bookkeeping)
Learnership Code: 01/Q010028/28130/4
NQF Level: 4

The 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. Since then thousands of learners have completed their studies through the ICB and have become members of the professional body which accrues various benefits to those who have maintained their membership by paying their annual subscriptions to the ICB. All the 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.

Entrance requirements and RPL
It is presumed that learners are competent in Communication and Mathematical Literacy at NQF Level 3 and completion of the Junior Bookkeeper qualification/learnership.
A process of Recognition of Prior Learning is in place. This allows the learner to apply to the Institute for credits towards the registered qualification based on previous work experience and/or previous qualifications relevant to the learnership.

Learnership structure
This learnership comprises of both a theory and practical component. The theory component is assessed by national assessments set and administered by the Institute. The practical component is assessed by a registered assessor in the workplace as stipulated in the assessment guidelines document.

1. Theory component
This is the structured learning component of the learnership. Learning is to be completed at an accredited training provider and the learner is assessed via the means of a Portfolio of Evidence, in the following models:
   - Junior Bookkeeper: Bookkeeping to Trial Balance
   - Junior Bookkeeper: Payroll and Monthly SARS Returns
   - Junior Bookkeeper: Computerised Bookkeeping
   - Business Literacy
   - Senior Bookkeeper: Financial Statements
   - Senior Bookkeeper: Cost and Management Accounting
2. Practical Component
This is the work-based component of the learnership. Learners are required to undergo monitored workplace training, after which the learner will be assessed against the practical component of the learnership. The practical component must be completed at an accredited workplace provider.

Duration
The duration of this learnership is twelve (12) months, during which time the learner is required to complete both the theory and practical components of the learnership.

Assessments
The theory component of the learnership is assessed by the learner completing a prescribed Portfolio of Evidence which will comprise of both formative and summative assessments, whilst the practical component of the learnership will be assessed after the learner has completed the required practical portfolio of evidence.

Work functions
- 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

Further information
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