

## STANDARD CHART OF ACCOUNTS (SCOA)

DESCRIPTION	UNIT STANDARD	UNIT STANDARD TITLE	LEARNING OUTCOMES	DURATION (DAYS)	NQF LEVEL	CREDIT
SCOA	377993	Allocate transactions using all segments of the Standard Chart Of Accounts	Identify the segments of SCOA to reflect the purpose of each segment.	2	5	5
			Allocate a transaction using all segments of SCOA.			
			Use inter-relationships amongst all the segments of SCOA for allocation of transactions.			
SCOA	377934	Classify receipts and payments in accordance with the Economic Reporting Format (ERF)	Explain the background and components of ERF.	2	5	3
			Categorise receipts in accordance with the ERF.			
			Categorise payments in accordance with the ERF.			
SCOA	377973	Classify , analyse and report on the economic classification using all segments of the Standard Chart Of Accounts	Evaluate a transaction ensuring the correct use of all the segments of SCOA.	2	6	3
			Analyse reports to quality assure the use of key definitions and concepts to determine economic classification.			
			Analyse SCOA segments and justify inter-relationships amongst the segments.			
SCOA	377953	Determine whether a payment is of a current or capital nature	Analyse the role and purpose of the decision tree for consistent classification.	2	6	4
			Define stand-alone items and projects and identify components and total costs of a project.			
			Apply the decision tree and rules to determine if a payment is current or capital in nature.			
SCOA	377893	Use Standard Chart Of Accountants(SCOA) to interpret financial transactions for economic classification	Demonstrate an understanding of key definitions and concepts to determine the economic classification.	2	5	4
			Determine the economic classification.			
			Interpret and review financial reports for correct classification			