

Ministry of Education

Test Blueprint for National Exit Examination to be held in 2015 E.C

Band: 5

Program: - Bachelor of Art degree in Accounting & Finance

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1. Introduction

The Ministry of Education of Ethiopia has announced the implementation of exit exam for all undergraduate program students (public and private), beginning with the 2022/2023 academic year, in order to improve the quality of graduates produced by higher learning institutions. The exit exam aimed at checking whether students have acquired the required knowledge, skills and attitudes or not. To implement this, it requires determining competency areas for a specific program, which is already completed. Based on the competency areas prepared, it needs to plan the construction of tests.

Planning of a test is a first and vital step in the construction of an achievement test. An achievement test demands very systematic and careful planning, as a fact that good planning is a symbol of success. Tests are the tools that provide scores that measure level of student learning and study program learning outcomes. In order to achieve the valid and reliable measurement of student learning and program learning outcomes, the development of valid and reliable test is the mandatory. Test should be able to measure student performance in all dimensions of knowledge, skill and attitude. The carefully planned test construction contributes to improve the overall quality of the test in terms of test content validity, difficulty level, discrimination power and test reliability. Test preparation is not an easy task; it requires a careful planning and guideline to make the task simple. Test construction needs the preparation of test blue print. Test blueprint is defined as a complete plan that explains how to develop a test. The term refers to a map or specification of assessment to ensure that all aspects of the curriculum and educational domains are covered by the assessment programs over a specified period of time. It helps curriculum developers/test constructors to match various competencies with the course content and the appropriate modality of assessment.

Generally, test blueprint will help to ensure tests: 1) Appropriately assess the achievement of instructional objectives of the course; 2) Appropriately reflect key course goals, objectives and the material learned or covered during the instruction period; and 3) Include the appropriate item formats along with the knowledge and skills being assessed.

Keeping this in mind, the selected individuals whom name is indicated above has prepared this test blueprint draft for BA degree program in Accounting and Finance in order to help the test developers or content specialists in their process of valid and reliable test construction. The major points considered in the process of preparing this test blue print guideline were the core competencies that have been already identified for the themes of courses, the course contents, course credit hours, length of periods for which the courses are delivered and the learning outcomes with their corresponding levels of achievement by learning domains. In line with these, the number of test items that should adequately assess the performance of students in all the

content topics was determined after through orientation & discussion with the content specialists and test blueprint guidelines developers. This draft has been developed within very constrained time period and may have limitations. However, the team have devoted all available, time, skills and others efforts to minimize such restrictions and let this test blue print fulfills the minimum requirements while developing the actual exams in the future.

Therefore, the main purpose of this blue print is to give direction & hints for test developers in very condensed manner.

2. Objective of test blueprint

Test blueprint preparation is generally opted to assist the preparation of a test that is representative, broadly sampled, and consisting of complete knowledge domain expected of the Ethiopian higher education students on completion of their study program. The specific objectives of test blueprint are to:

- Facilitate the construction of a representative and balanced test items for the selected courses in accordance with the competencies identified.
- Guide test developers or writers to write or set appropriate test items.

3. Expected profile of the Graduates

Upon graduation from the program, the graduate from BA degree in accounting and finance should have accounting and finance knowledge and understanding that enable them to:

- Analyze business events, recognize, measure economic transactions, design accounting information systems and prepare financial reports in accordance with international Financial Reporting Standards (IFRS);
- Audit financial statements and the underlying accounting systems, controls and records, and express an independent professional opinion about them as per International Standards for Auditing (ISA);
- Identify, measure, gather, analyze, interpret and communicate cost and other types of information to management for planning, control, performance measurement, and decision making related to pricing, operating, investing, and financing activities;
- Account transactions and events, and prepare financial statements for not-for-profit organizations as per International Public Sector Accounting Standards (IPSAS) and prepare tax return and perform tax plan.
- Manage financial resource and risk exposures of business firms, manage financial institutions, analyze investment opportunities and execute professional services in investment institutions, brokerage & dealer firms and in investment banks;

4. Competencies and Learning outcomes

The program of Accounting and Finance aims to help the graduates to demonstrate desired knowledge, skills and attitudes in the area of accounting, auditing and finance practices through student–centered high quality, viable programs which are fully recognized by both the private and public institutions in Ethiopia and internationally. Hence, the BA degree program in Accounting and Finance is designed to help learner to achieve the following competencies and learning outcomes:

4.1.1. Competencies/General Objectives

Knowledge Aspects

- Describe essential facts, concepts, principles and theories relating to Accounting andFinance;
- Comprehend knowledge of theory, language and tools that are used for specification, design, implementation, evaluation and management of accounting systems;
- Conceptualize professional, moral and ethical principles in Accounting, Auditing and Finance.
- Describe various Ethiopian tax laws;

Skill Aspects

- Design and implement financial accounting and reporting system in line with both the international rules and national laws;
- Design and implement an accounting system that would enable to identify, measure, interpret and communicate cost and managerial accounting information for decision makers in a manner that helps to determine and control the costs of their goods and services;
- Evaluate the economic/financial viability of investment decisions (both short-term and long-term investment projects) for all types of organizations;
- Design and run effective internal control systems;
- Audit financial statements and the underlying accounting systems, controls and records, and express an independent professional opinion as per international standards for auditing (ISA) and other relevant rules and regulations and take part in preparing audit reports;
- Design and implement effective and efficient accounting systems to account for transactions and events related to public sector and civil society organizations; prepare and interpret financial reports for such organizations as per international public sector accounting standards and other applicable rules and laws;
- Prepare tax returns for the tax payers and conduct tax assessment and manage tax revenue for the

government as per the applicable tax proclamations, regulations and directives

Attitude Aspects

- Be able to work ethically as a member of a professional associations;
- Recognize and be guided by the social, professional, and ethical issues involved in auditing and preparation of financial statements;
- Judge ethically, think logically, reason critically, and make professional judgments in Accounting and Finance;
- Value integrity and professional ethics in carrying out assigned activities;
- Internalize an appreciation for the role of ethics in both the profession and the businessworld;
- Develop time-management, work-planning skills and be prepared for graduate studies, professional certification and advanced trainings in accounting, auditing, finance and management

4.1.2. Learning outcomes/Specific Objectives

- Students will be able to know commonly used financial statements, their components and how information is organized from the business transactions to generate these financial reports.
- Students will be able to demonstrate knowledge of preparation of financial statements or financial schedules and disclosures in accordance with the requirement of International Financial Reporting Standards (IFRS) through synthesis of information.
- Students will be able to demonstrate knowledge in setting up the appropriate accounting information system for entities.
- Students will be able to demonstrate progressive learning in the elements of managerial decision making, including planning/budgeting, directing and controlling/performance evaluation activities in business environment from the cost and managerial accounting knowledge and skills acquired.
- Students will be able to demonstrate appropriate knowledge and progressive learning to Audit financial statements and the underlying accounting systems, controls and records, and express an independent professional opinion as per international standards for auditing (ISA)
- Students will be able to demonstrate progressive learning of various tax issues and applicable tax laws and regulations.
- Students will be able to acquire progressive knowledge and skills in managing financial resource and risk exposures of business firms, managing financial institutions, in analyzing investment opportunities and executing professional services in investment institutions, brokerage & dealer firms and in investment banks.

- Students will be able to demonstrate progressive professional values and business ethics at organizational and societal level.
- Students will be able to demonstrate high professional ethics related to accounting within a global ethical framework
- Students will be able to learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Students will demonstrate the development of information technology skills, including but not limited to the use of: the Internet, online learning management platforms, Spreadsheet software, accounting and income tax software, and/or online accounting homework systems.

5. Themes and list of courses

With this aim and given the graduate profile, **core competency** areas based on which exit exam is to be provided for the bachelor degree in accounting and finance are identified with the desired learning outcomes expected from graduates. The competencies are developed in such a way that the exit exam assessment ensure whether the graduate of accounting and finance student possess the desired knowledge, skills and attitude.

Accordingly, **15 core/major courses** that are offered to students' of Accounting and Finance at various levels throughout their stay at university are identified under **five major thematic** areas based on the required learning outcomes. The identification of major themes was done by considering the desired **core competencies**.

The five major thematic areas on which the exit exam will be based are:

I. **Financial Accounting and Reporting**
II. **Cost and Managerial Accounting**
III. **Corporate Finance and Financial Institutions**
IV. **Auditing and Assurance Services**
V. **Taxation and Public Sector Accounting**

The content of the exams are determined based on the competencies and learning outcomes that graduates are expected to achieve. Therefore, this guideline provide the expected profile of the graduate, the detail core competency areas and learning outcomes, the thematic areas and the list of major courses to be included in the exit exam under each thematic area.

Courses to be included in the Exit Examination

Thematic Areas	Total Credit Hrs. of the theme	Courses to be included	Course ECTS/Credit
1. Financial Accounting and Reporting	23	Fundamentals of Accounting I	4
		Fundamentals of Accounting II	4
		Intermediate Financial Accounting I	4
		Intermediate Financial Accounting II	4
		Advanced Financial Accounting I	3
		Advanced Financial Accounting II	4
		Total	**23**
2. Cost and Managerial Accounting	6	Cost and Management Accounting I	3
		Cost and Management Accounting II	3
		Total	**6**
3. Corporate Finance and Financial Institutions	10	Financial Management I	3
		Financial Management II	3
		Financial Markets and Institutions	4
		Total	**10**
4. Auditing and Assurance Services	6	Auditing Principles and Practices I	3
		Auditing Principles and Practices II	3
		Total	**6**
5. Taxation and Public Sector Accounting	6	Public Finance and Taxation	3
		Accounting for Public Sector and Civil Society	3
		Total	**6**
Total	**51**		**51**

6. Test blue print detail templates

Themes	Share of Themes	Courses under the themes	Cr. H.	Competencies	Contents	Learning Outcome	Learning outcomes and test weight								
							Cognitive						Affective	Psychomotor	No of items
							Remembering	Understanding	Application	Analysis	Evaluation	Creation/Synthesis			
Theme 1	45	Fundamentals of Accounting I	4	Understand the role of Accounting in business and develop an awareness of the accounting profession	Introduction to Accg & Business	Understand the role of accounting in business, Explain the accounting equation and its elements		1					0	0	1
				Summarize and apply basic financial accounting terms, concepts, and principles.	Accg cycle for service-giving business	Understand the steps in accounting cycles, know the rule of double entry systems, Complete worksheets and prepare financial statements		1	1				0	0	2
				Take a series of transactions through the accounting cycle	Accg cycle for merchandising business	Understand the accounting for merchandizing businesses and its applications		1					0	0	1
				Prepare financial statements	Accounting Systems	Compare the manual & computerized accounting systems							0	1	1
					Cash and Receivables	Understand internal control mechanisms over cash & receivables, Apply accounting principles and control of cash and receivables		1	1				0	0	2
					Total			**4**	**2**	**0**			**0**	**1**	**7**
		tals of Accountin	4	Analyze, record and report transactions for businesses Utilize and identify the	Inventories 10	Explain & apply different inventory costing methods		1	1				0	0	2
					Property, Plant & equipment,	Understand the accounting for		2					0		2

				implication of the various methods of valuation in respect to accounts and notes receivable, inventories, depreciation, tangible and intangible assets, and natural resources. Analyze and record payroll transactions in Ethiopian context.	Intangible Assets and Natural Resources	PPE,intangible assets & Natural Resources										
					Current Liabilities									0		0
					Ethiopian Payroll System	Internalize the current Ethiopian payroll systems								1		1
					Accounting for Partnerships in Ethiopia	Understand the accounting for Partnership form of businesses in Ethiopia		1						0		1
					Accounting for Companies in Ethiopia	Analyze the formation, operations & management procedures of share companies in Ethiopia				2				0		2
					Public enterprises in Ethiopia	Overview of the organization, operations and liquidations of public enterprises in Ethiopia	1							0		0
					Total		**1**	**4**	**1**	**2**	**0**	**0**	**1**	**0**	**8**
		Intermediate Financial Accounting I	4	Demonstrate an awareness of the substance of and the standard-setting process for international accounting standards; Apply professional judgment in analyzing accounting issues and recommending accounting policies;	Development of Accounting Principles and Professional Practice	Explain the IASB's conceptual framework for financial reporting		1						0	0	1
					Fair value measurement and Impairment	Understand the fair value measurement and impairment concept		1						0	0	1
					Cash and Receivables	Analyze the recognition & recognition of receivables				1				0	0	1
					Inventories	Explain the special inventory valuation techniques	1							0	0	0
					Property, Plant, and Equipment	Perform the accounting procedures for the			1					0	1	2

						Depreciation, disposition & Impairment of PPE									
					Investment Property	Recognize & measure investment property	1						0	0	0
					Non-current Assets Held for Sale, and Discontinued Operations								0	0	0
					Intangible assets	Know the characteristics of Intangible assets		1					0	0	1
					Accounting Policies, Changes in Accounting Estimates and Errors								0	0	0
					Statement of cash flows	Understand the cash flow statement preparation under different methods		1					0	0	1
					Agricultural accounting								0	0	0
					Total		**0**	**3**	**1**	**2**	**0**	**0**	**0**	**1**	**7**
		Advanced Financial Accounting I	3	Identify the alternative forms of a joint venture and describe the accounting treatment for investments in joint arrangements; Apply proper accounting techniques to account for branch operations and prepare combined financial statements for home office and branch; Record, analyze and report financial information related to income taxes, biological assets, insurance contracts and share-based compensations. Undertake valuation of financial assets for financial reporting	Joint Arrangements	Understand the Accounting for Joint ventures formations & operations		2					0	0	2
					Accounting for Sales Agencies and Branch Operations	Distinguish Sales agencies and branches; Demonstrate accounting practices in the brach and home office operations			1	1			0	0	2
					Income Taxes	Reconsider the income taxes and tax base concept	1						0	0	1
					Share-based Compensation	Understand different shared based settlement alternatives and its applications		1					0	0	1

				purposes.												
				Understand the concept of Agricultural Accounting	Accounting for Agriculture	Explain the nature of Biological assets and their measurement & recognition		1					0	0	1
					Insurance Contracts	Analyze the accounting of insurance contracts				1			0	0	1
					Revisiting the Statement of Cash Flows								0	0	0
					Asset Valuation for Financial Reporting								0	0	0
					Total		**1**	**4**	**1**	**2**	**0**	**0**	**0**	**0**	**0**
		Advanced Financial Accounting II	4	Explain the nature of business combinations and its accounting treatment; Explain and account for foreign currency transactions and translate foreign currency financial statements; and Prepare segment and interim financial reports.	Business Combinations	Explain Business combinations and methods of its arrangement, Consider the accounting for BC		2	1				0	0	3
					Consolidation on Date of Acquisition	Prepare consolidated financial statement on the date of acquisition		1		1			0	1	3
					Consolidation Subsequent to Acquisition								0	0	0
					The Effects of Changes in Foreign Exchange Rates	Understand and apply accounting practices in the foreign exchange rate		1	1				0	0	2
					Segment and Interim Financial Reporting								0	0	0
					Accounting for Public Enterprises in Ethiopia								0	0	0
					Total		**0**	**4**	**2**	**1**	**0**	**0**	**0**	**1**	**8**
Tot.			**23**										1	4	**44**
Theme 2	**12**	Management Accounti	3	Understand the concept of cost and managerial Accounting	Overview of Cost and Management Accounting	Understand the Objectives of Cost and Management Accounting; List the classifications of costs		1					0	0	1

				Apply different costing techniques in the real business practices	Cost determination: The costing of resource inputs	Differentiate Direct matrial, labor and Overhead costs, Allocate overhead costs				1			0	0	1
				Classify costs based on various criterias	Costing methods: The costing of resource outputs	Perform Job order costing from Process costing method, Apply job and process costing methods in the operations of different firms			1				0	1	2
				Explain how Overhead costs are allocated	Cost Allocation	Explain the Purpose of Cost allocations and perform cost allocations using different approaches		1					0	0	1
					Activity-Based Costing and Management	Define Activity based costing and Management	1						0	0	1
					Total		**1**	**2**	**1**	**1**	**0**	**0**	**0**	**1**	**6**
		Cost and Management Accounting II	3	Analyze cost-volume-profit techniques to determine optimal managerial decisions.	Cost-Volume-Profit Analysis, Absorption, and Variable Costing	Understand the concept of CVP analysis, absorption and Variable Costing		1					0	0	1
				Prepare a master budget and demonstrate an understanding of the relationship between the components.	Relevant information and Decision Making	Explain the relevant costing technique and apply it to decision making			1				0	1	2
				Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.	Information for budgeting, planning and control purposes	Elaborate the purpose of developing budget and construct Master budget for mfg firms						1	0	0	1
				Prepare analyses of various special decisions, using relevant costing and benefits.	Standard Costing, Flexible Budgeting and Variance Analysis	Understand different types of budgetary systems, prepare flexible budgets and perform variance analysis		1					0	1	2
					The pricing of goods and services	Understand the concept of pricing & transfer pricing							0	0	0
					Responsibility Accounting	Identify different responsibility centres							0	0	0
													0	0	0
													0	0	0
					Total		**0**	**2**	**1**	**0**	**0**	**1**	**0**	**2**	**6**

Total			**6**										**0**	3	**12**
Theme 3	**20**	Financial Management I	3	This course provides a sound understanding of the financial principles, theories and techniques, and aims to give a solid basis for decision making, incorporating the different aspects of the company.	An Overview of Financial Management	Understand the nature and Scope of Financial management		1					0	**0**	1
					Financial Statement Analysis	Explain the purposes of financial analysis; Perform different ratio analysis		1					0	**0**	1
					The time value of money	Elaborate the concept of Time value of money		1					0	**0**	1
					Risk and Return	Understanding & measuring of risks and return		1					0	**0**	1
					Cost of Capital	Understand the cost of capital, components and its practice		1					0	**0**	1
					Capital Budgeting Decisions	Explain capital budgeting decision and analyze different CB decisions			1				0	**0**	1
					Total		**0**	**5**	**1**	**0**	**0**	**0**	**0**	**0**	**6**
		Financial Management II	3	Demonstrate knowledge of the concept of optimum capital structure that maximizes firm's value and the controversy over the relevance of capital structure policy Appreciate theories over firm's dividend policy in maximizing firm's value Carry out financial forecasts for firms Determine appropriate working capital management strategies for	Capital Structure Policy and Leverage	Distiguish between Operating & Financial leverage, apply different capital structure theories			1				0	0	1
					A Review of Dividends and Dividends Policy	Define Dividen policy and evaluate its practice	1						0	0	1
					Financial Forecasting	Perform financial forecasting for external financial needs							0	1	1
					Managing Current Assets	Define working capital management and explain current asset investment policies		1					0	0	1

				a firm												
					Financing Current Assets	Understand the alternatives of finacing current assets		1					0	0	1
					Total		**1**	**2**	**1**	**0**	**0**	**0**	**0**	**1**	**5**
		Financial Markets and Institutions	4	This course provides students the essential knowledge required to understand the nature and role of the financial system in the economy and the characteristics and operations of the major financial institutions.	An Overview of the Financial System	Define financial system and identify its role in economy of one country	1						0	0	1
					Financial Institutions in the Financial System	Understand the functions and types of financial institutions		2					0	0	2
					Interest rates in the Financial System	Explain the theory and structures of interest rates		1					0	0	1
					Financial Markets In The Financial System	Define financial markets, identify its structure, define derivative market	1	1					0	0	2
					The Regulation of Financial Markets and Institutions	Elaborate the purpose of financial markets and institutions regulations			1				0	0	1
					Overview Of Ethiopian Financial System	Criticize the quality & strength of current Ethiopian Financial system						1	0	0	1
					Total		**2**	**4**	**1**	**0**	**0**	**1**	**0**	**0**	**8**
Total			**10**										**0**	**1**	**19**
Theme 4	**12**	Auditing Principles and Practices I	3	Describe the nature of an audit and explain the economic and legal basis for auditing. Assess professional ethics with respect to the audit function and review the main components of Code of Professional Conduct. Demonstrate expertise in planning and carrying out audit procedures	The Nature, Purpose, Scope of Audit and Assurance Services	Understand The Nature, Purpose, and Scope of Audit and Assurance Services		1					0	0	1
					The Auditing Profession	Examine the historical development & Evolution of Auditing, Define the terminologies associated with auditing ,							2	0	2
					Client Acceptance and Planning the Audit	Understand the concept of client acceptance and planning the audit		1					0	0	1

		in accordance with International Auditing Standards												
		Demonstrate ability in carrying out functions of internal control systems and examine the elements of an internal control structure	Audit Responsibility, Objectives, Evidence and Recording the Audit	Define audit responsibility & Evidence, perform audit operations	1						0	0	1
			Internal Control								0	0	0
			Audit Reports	Recognize and be guided by the social, professional, and ethical issues involved in auditing and preparation of financial statements;							1	0	1
			Total		**1**	**2**	**0**	**0**	**0**	**0**	**3**	**0**	**6**
Auditing Principles and Practices II	3	Explain why auditors use sampling and apply audit-sampling techniques for evidence acquisition and evaluation. Complete the audit and describe the procedures required for completing the audit Recognize the major effects of computerization of accounting systems on a company's operations and on the audit approach	Testing and Audit Sampling	Define Audit sampling, Perform audit sampling for substantive and control tests			1				0	1	2
			Audit of the Sales and Collection Cycle	Understand the concept of Audit of sale & collection cycle		2					0	0	2
			Audit of Payroll and Personnel cycle								0	0	0
			Audit of Acquisition and Payment Cycle	Make substantive tests and tests of controls audit for acquistion and warehouse cycle			2				0	0	2
			Audit of Inventory and Warehouse Cycle								0	0	0
			Audit of the Capital and Repayment Cycle								0	0	0
			Audit of Cash Balances								0	0	0

					Completing the Audit									0	0	0
					Auditing Computerized Accounting Systems: An Overview									0	0	0
					Total		**0**	**2**	**3**	**0**	**0**	**0**	**0**	**1**	**6**
Total			**6**										**3**	**1**	**12**
Theme 5	**12**	Public Finance and Taxation	3	Discuss the essence of public finance and taxation in theory and practice in Ethiopian context Apply basic Ethiopian tax concepts to various circumstances relating to the employment, business and other income taxes Apply basic Ethiopian tax concepts to various circumstances relating to VAT, turnover tax, excise taxes, and custom duty	Basics of Public Finance	Understand public finance ,role and its functions, differentiate prublic revenues, expenditures, debt		1					0	0	1
					Meaning and Characteristics of Taxation	Explain the meaning, objectives and classifications of taxations, identify tax rate structures		1					0	0	1
					Public Finance in Ethiopia	Assess the public finance practice in Ethiopian federal finance			1				0	0	1
					Ethiopian Tax System	Prepare tax returns for the tax payers and conduct tax assessment and manage tax revenue for the government							0	2	2
					Investment Incentives								0	0	0
					Total		**0**	**2**	**1**	**0**	**0**	**0**	**0**	**0**	**0**
		Accounting for Public Sector and Civil Society	3	Identify characteristics and types of government and Not-For-profit organizations (NFP); Understand the budgeting framework of governmental units and other non-profit organizations and help senior budget officials of the same in developing budgets Distinguish the legal and	Overview of Financial Reporting for Governmental and NFP Entities	Identify and explain the characteristics that distinguish governmental and not-for-profit entities from for-profit entities		1					0	0	1
					Principles of accounting and financial reporting of governmental entities	Define fund and principles of fund accounting, Types of funds in each fund category and characteristics of each fund type.		1					0	0	1
					International Public Sector	Understand IPSAS and its applications		1					0	0	1

				economic substance of transactions as opposed to the nature of transactions in business organizations;	Accounting Standards [IPSAS]											
					Budgeting and Performance Reporting									0	0	0
					Accounting for General and Special Revenue Funds	Differentiate Special & revenue funds and apply accounting practice				1				0	0	1
					Accounting for Capital Project Fund	Explain Capital Project Fund and its purposes		1						0	0	1
					Accounting for Debt Service Fund	Identify the role of debt service funds	1							0	0	1
					Accounting for Internal Revenue Funds	Define Proprietary funds and its types		1						0	0	1
					Accounting for Fiduciary Funds	Identify different categories of agency funds	1							0	0	1
					Accounting for Other Not-for-Profit Entities									0	0	0
					Accounting and Reporting for the Federal Government of Ethiopia									0	0	0
					Total		**2**	**5**	**0**	**1**	**0**	**0**		**0**	**0**	**8**
Total			**6**											**0**	**2**	**13**
														4	**11**	
Grand Total	**100**		**51**				**85**							**4**	**11**	**100**

Note:

- The share of each course content was determined based on the length of time required (Weeks) to complete the course which is received from Curriculum. The course breakdown/outline for the course Advanced Financial Accounting (I&II) was not properly done considering the length of time to complete courses and content specific. So, blue print developers have judged the contents of the course as indicated in the above table.

Ministry of Education

Higher Education Sub-sector

Share of Competencies (KSA) per Courses

Program: BA Degree in Accounting & Finance (Summary)

R.No	Themes	Course Name	Cr Hours	Share of Courses (%)	Share of Competencies (in %)			Remark
					Knowledge	Skill	Attitude	
1	Financial Accounting and Reporting	Fundamentals of Accounting I	4	7.8	6	1		7
		Fundamentals of Accounting II	4	7.84	7		1	8
		Intermediate Financial Accounting I	4	7.84	5	1		6
		Intermediate Financial Accounting II	4	7.84	6	1		7
		Advanced Financial Accounting I	3	5.88	8			8
		Advanced Financial Accounting II	4	7.84	7	1		8
2	Cost and Managerial Accounting	Cost and Management Accounting I	3	5.88	5	1		6
		Cost and Management Accounting II	3	5.88	4	2		6
3	Corporate Finance and Financial Institutions	Financial Management I	3	5.88	6			6
		Financial Management II	3	5.88	4	1		5
		Financial Markets and Institutions	4	7.84	8			8
5	Auditing and Assurance Services	Auditing Principles and Practices I	3	5.88	3		3	6
		Auditing Principles and Practices II	3	5.88	5	1		6
5	Taxation and Public Sector Accounting	Public Finance and Taxation	3	5.88	3	2		5
		Accounting for Public Sector and Civil Society	3	5.88	8			8
		Total (Aggregate)	**51**		**85**	**11**	**4**	**100**

Conclusion

Exit examination can have a vital role in producing knowledgeable, skillful and attitudinally matured graduates. It contributes to prepare competent graduates as it can serve as a quality check for effectiveness. It also helps in improving academic programs quality and effectiveness. Furthermore, it can create the platform for cooperation among academic programs at different universities to work jointly to improve the programs quality.

In view of this, this document is produced to assist the setting of the exit examinations for Bachelor of Art degree in Accounting & Finance program which is being delivered under the close follow up and administration of Ministry of Education. To meet the graduation profile, competency and learning outcome, exit exam competency selection and identifying core course was done for 2015 E.C graduating students. As a result, test blueprint for the aforementioned program has been prepared based on the predetermined criteria.