



**BRIEF ON THE CERTIFICATE IN ACCOUNTING AND MANAGEMENT SKILLS (CAMS) QUALIFICATION**

**(a) Background**

kasneb has introduced the Certificate in Accounting and Management Skills (CAMS) qualification following a comprehensive stakeholder engagement process which identified a critical gap in lower level accounting and management skills for the micro, small and medium enterprises sectors. In addition, holders of CAMS qualification will possess the competencies to provide basic accounting and management services to non-governmental organisations (NGOs) and public sector entities.

**(b) Minimum entry requirement**

The minimum entry requirement for the CAMS is KCSE mean grade D+ or its equivalent.

**(c) Structure**

CAMS comprises of two levels with four (4) papers in Level I and three (3) papers in Level II, making a total of seven (7) papers, as summarised below.

<b>LEVEL I</b>	
<b>Paper no. and name</b>	<b>Key learning outcomes</b>
Paper No.1 – Principles of Entrepreneurship and Management	<p>A candidate who passes this paper should be able to:</p> <ul style="list-style-type: none"> <li>• Identify and implement new opportunities</li> <li>• Apply basic management and governance concepts</li> <li>• Identify and select the sources of finance for an entity</li> <li>• Implement fundamental credit management concepts in practice</li> <li>• Apply entrepreneurship and management knowledge in response to emerging trends</li> </ul>
Paper No.2 - Introduction to Law and Ethics	<p>A candidate who passes this paper should be able to:</p> <ul style="list-style-type: none"> <li>• Demonstrate knowledge of essential elements of the legal system</li> <li>• Demonstrate knowledge of legal personality</li> <li>• Apply general principles of law in practice</li> <li>• Uphold ethical and moral principles in various environments.</li> </ul>

Paper No.3 - Fundamental ICT Skills	<p>A candidate who passes this paper should be able to:</p> <ul style="list-style-type: none"> <li>• Demonstrate knowledge of computer systems</li> <li>• Select appropriate computer hardware and software</li> <li>• Use various computer application packages</li> <li>• Select various types of information systems</li> <li>• Use computer networks and the Internet</li> <li>• Adapt to emerging ICT trends</li> </ul>
Paper No.4 - Fundamentals of Business Mathematics	<p>A candidate who passes this paper should be able to:</p> <ul style="list-style-type: none"> <li>• Apply ratios, rates and proportions to interpret various scenarios</li> <li>• Apply indices and logarithms in computations</li> <li>• Use linear and matrix algebra to solve problems</li> <li>• Apply basic calculus to solve problems</li> <li>• Calculate measures of central tendency in statistics</li> <li>• Construct and interpret basic graphs</li> </ul>
<b>LEVEL II</b>	
Paper No. 5 - Foundations of Accounting and Auditing	<p>A candidate who passes this paper should be able to:</p> <ul style="list-style-type: none"> <li>• Identify various types of assets and liabilities</li> <li>• Identify various items of income and expenditure</li> <li>• Apply the double entry aspects of accounting</li> <li>• Prepare journal entries, ledgers and basic financial statements for sole proprietorships and small business firms</li> </ul>
Paper No.6 – Elements of Public Finance and Administration	<p>A candidate who passes this paper should be able to:</p> <ul style="list-style-type: none"> <li>• Explain the nature and operations of public financial management (PFM)</li> <li>• Apply basic principles of public finance and administration</li> <li>• Comply with basic legislative provisions in procurement of supplies and services</li> <li>• Compute simple taxes and prepare basic tax returns for individuals and small entities</li> </ul>
Paper No.7 - Principles of Marketing and Communication	<p>A candidate who passes this paper should be able to:</p> <ul style="list-style-type: none"> <li>• Develop and implement simple marketing plans</li> <li>• Communicate effectively in verbal and written forms</li> <li>• Attract and retain customers in business</li> <li>• Effectively handle customer complaints</li> <li>• Manage simple public relation issues</li> </ul>

(d) **Progression and exemption**

- Holders of the CAMS will be eligible to pursue either the ATD or DCM qualifications.
- Holders of the CAMS will be exempted in ATD/DCM Level I (four papers) as applicable.

(e) **Examination duration and sittings**

Candidates are expected to complete the CAMS within a duration of one year. The examination shall be administered alongside the existing examinations of kasneb in May and November each year. Candidates will be required to book the papers together in a level unless they have been granted previous credits.

(f) **Tuition**

Candidates pursuing the CAMS will be required to attend tuition in accredited training institutions. The tuition may be class-room based or through distance and e-learning (DEL) modes of study.

(g) **Assessment**

Assessment will be based on continuous assessment tests (CATs) administered by the accredited training institutions and the examinations administered by kasneb. The CATs will account for 15% of the total score while the kasneb examination will account for 85%. A candidate must have both CAT and final examination scores in order to be assessed and awarded a result.

(h) **Other policies, rules and regulations**

The other policies, rules and regulations applicable on kasneb examinations will also apply to the CAMS.

(i) **Pilot papers**

kasneb is making arrangements to release the pilot papers for the CAMS by September 2018.

(j) **Enquiries**

Further enquiries on the CAMS qualification may be directed through the email address [info@kasneb.or.ke](mailto:info@kasneb.or.ke) or telephone (020) 4923000 ext. 4010.

Registration is ongoing at rate of Kenya shillings three thousand five hundred (3500) only.

**7 May 2018**