



Accredited Africa Training Institute for Capacity Development

Unit FO409, Hatfield Plaza · 1122 Burnett St, Hatfield 0028 · Pretoria, Gauteng · South Africa

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COURSE BROCHURE

Modified Cash Standard (MCS)

Custom Courses / Accounting and Finance

Unit Standard AATICD-0268 · NQF Level 5 · 6 Credits · 3 Days

COURSE OVERVIEW

This course equips learners with the knowledge and skills to apply the Modified Cash Standard (MCS) in the public sector. It covers the principles, recognition criteria, and reporting requirements under MCS, enabling effective financial management and compliance with South African regulatory frameworks.

Category	Custom Courses
Subfield	Accounting and Finance
Unit Standard	AATICD-0268
Accreditation	SAQA Accredited · NQF Level 5 · 6 Credits
Duration	3 days
Training Method	Online, On-Campus, In-House
Certificate	Issued via AATICD LMS – verifiable online

LEARNING OUTCOMES

- Apply the principles and recognition criteria of the Modified Cash Standard to financial transactions
- Analyze the differences between cash basis and modified cash basis accounting
- Evaluate the impact of MCS on financial reporting and budgeting in the public sector
- Design financial statements in accordance with MCS requirements
- Implement internal controls to ensure compliance with MCS
- Demonstrate the ability to reconcile cash and accrual information under MCS

WHO SHOULD ATTEND

- This course is designed for finance officers, accountants, and managers working in the South African public sector who need to understand and implement the Modified Cash Standard.

COURSE OUTLINE

Day 1: Introduction to Modified Cash Standard

- Overview of accounting bases: cash, accrual, and modified cash
- Key features and benefits of MCS
- Regulatory context: GRAP, SAQA, and relevant standards
- Scope of MCS: typical users (e.g., public entities, SMEs)
- Basic accounting equation under MCS
- Recognition criteria for transactions under MCS

Day 2: Application of MCS in Recording Transactions

- Revenue recognition under MCS: cash received vs. receivable
- Expense recognition: cash paid vs. payable
- Asset recording: property, plant, and equipment under MCS
- Liability recording: borrowings and payables
- Journal entries and ledger postings for MCS
- Period-end adjustments: accruals and prepayments
- Practical examples of transaction recording

Day 3: Financial Reporting and Practical Integration

- Statement of financial position under MCS
- Statement of financial performance under MCS
- Cash flow statement preparation under MCS
- Notes to financial statements: disclosure requirements
- Common errors and how to avoid them
- Case study: full cycle from transactions to reports
- Review and assessment of learning outcomes

ASSESSMENT & CERTIFICATION

Delegates are assessed through exercises and a final test. A mark of **50% or above** earns an **AATICD Certificate of Completion**, issued digitally with a unique verification code. This course carries **6 NQF credits** at **NQF Level 5**.

PRICING (PER DELEGATE, EX-VAT)

Delegates	Training Method	Price per Delegate	Total
1	Online	R 18,800.00	R 18,800.00
1	In-House	R 24,500.00	R 24,500.00
1	On-Campus (Pretoria)	R 28,100.00	R 28,100.00

UPCOMING SESSIONS

Start	End	Method	Venue
05 Aug 2026	07 Aug 2026	On-Campus	Pretoria, South Africa
10 Aug 2026	12 Aug 2026	On-Campus	Durban, South Africa
12 Aug 2026	14 Aug 2026	On-Campus	Abu Dhabi, UAE
17 Aug 2026	19 Aug 2026	On-Campus	Shenzhen, China
18 Aug 2026	20 Aug 2026	On-Campus	Harare, Zimbabwe
25 Aug 2026	27 Aug 2026	On-Campus	Bangkok, Thailand
26 Aug 2026	28 Aug 2026	On-Campus	Victoria Falls, Zimbabwe
31 Aug 2026	02 Sep 2026	On-Campus	Lusaka, Zambia

Contact us if no suitable date is listed – on-demand sessions can be arranged for groups.

HOW TO GET A QUOTE OR APPLY

1. **Get an instant quotation online:** visit www.aaticd.co.za, open the page for this course (Unit Standard AATICD-0268) and click **Get A Quote / Apply**. Select your training method and number of delegates – your quotation is generated immediately and emailed to you with the course brochure attached.
2. **Apply by email:** send the course title, your preferred training method (Online, In-House or On-Campus Pretoria), the number of delegates and your preferred dates to apply@aaticd.co.za – our team will reply with a formal quotation.
3. **Apply by phone or WhatsApp:** call +27 12 004 8389 or WhatsApp +27 65 077 6310 and we will prepare your quotation and reserve your seats.
4. **Confirm your booking:** accept the quotation and settle the invoice. As soon as payment is confirmed your delegates are enrolled and receive their AATICD LMS login details by email, along with joining instructions for their chosen training method.

Group discounts apply automatically – the more delegates you enrol, the lower the price per delegate. No payment is required to request a quotation.

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