



## **GUIDELINES FOR MENTORS OF GRADUATE ACCOUNTANTS**

### **1. INTRODUCTION**

These Mentor Guidelines are intended to assist mentors understand their role in helping graduate accountants complete the practical experience requirements to become members of the National Board of Accountants and Auditors (NBAA). In these guidelines, a “**mentor**” means the NBAA member in the category of Associate Certified Professional Accountant/Auditor or Fellow Certified Professional Accountant/Auditor registered by the Board as a mentor and a “**Mentee**” means a graduate accountant who has less experience in accounting or auditing.

To become a member of the NBAA, the applicant must successfully complete a practical work experience of three years after successful completing the Board’s examination programme. The role of the mentor is to add value to the unexperienced accountant during the period of practical experience by sharing knowledge, wisdom and experience. Mentoring is designed to help unexperienced accountant to gain relevant practical experience. An experienced professional accountant can help in clarifying direction, developing focused goals and making the unexperienced accountant to have a good transition to become an experienced professional accountant.

### **2. PURPOSE OF THE GUIDELINES**

These Mentor Guidelines are intended to assist mentors understand their role in helping graduate accountants complete the practical experience requirements to become members of the National Board of Accountants and Auditors (NBAA). These guidelines will improve the mentoring program for Graduate Accountants by registering Certified Public Accountants with capabilities, relevant practical experience and willing to carry on the mentoring processes.

### **3. PURPOSE OF PRACTICAL EXPERIENCE**

Practical experience is a vital component of the registration requirement of the National Board of Accountants and Auditors. Practical experience provides an opportunity to graduate accountant to build on professional skills and competencies which can enhance their understanding on how business works and develop ability to relate accounting work to business functions and activities. In a broad term practical experience is better way for graduate accountant to become aware of the environment in which accounting works are done and ultimately develop the appropriate professional values, ethics and attitudes in practical real-life situations

### **4. RESPONSIBILITIES AND BENEFITS OF REGISTERED MENTOR**

#### **Responsibilities of the mentor:**

- Be available, as schedules permit, to work with the mentee.

- Work with your mentee for at least one year – the mentor relationship starts when the mentee successfully completes final stage of the NBAA examination scheme and becomes a graduate accountant.
- Regular face-to-face meetings to building a strong and effective relationship. Consistent communication via phone or e-mail is also an important element of mentoring.
- For external mentoring relationships, you must be willing to meet face-to-face at least three times a year. This is a minimum but you can agree any arrangement on how often to meet per year.
- Provide relevant recommendations to the NBAA using the logbook provided to the mentee.

**Benefits of being a mentor:**

- Personal fulfilment through contribution to the accountancy profession.
- Satisfaction in helping inexperienced young professional accountants/auditors to progress and achieve their profession goals.
- Meeting and sharing experiences with other mentors
- Personal ongoing support to help the accountancy profession to move forward for the betterment of our nation.

**5. CONTINUING PROFESSIONAL DEVELOPMENT**

Mentors are required to update their knowledge and skills annually as required by the National Board of Accountants and Auditors. The requirement for continuing professional development is 40 hours per year for certified professional accountants/auditors.

**6. DURATION OF MENTORSHIP**

The length of the mentorship commitment will depend on the agreement between the mentor and the mentee but should not be less than one year unless circumstances necessitate a period of less than one year of mentorship such as death of mentor or a mentor becomes incapacitated. A Mentorship agreement can be for year one, year two or year three or can be for all three years of practical training that the mentee will undergo before applying for registration with the NBAA.

**7. TO BECOME A MENTOR**

A Mentor must complete the Registration Form for Mentor (see Appendix A) and submit it to the NBAA. Also a mentor must sign on item (IV) his/her acceptance to supervise a mentee on the “*Mentor Proposal and Approval Form*” completed by the mentee.

## **8. RECOGNITION OF MENTORS**

Each mentor will have awarded **10** CPD hours at the end of each mentoring year upon attaining of at least five mentees per year. NBAA registered mentors are volunteer-based individuals that they do not require any kind of compensation either from the Board or from the mentee.



## MENTOR VOLUNTARY REGISTRATION FORM

Dear Member,

We are delighted that you've chosen to be a mentor to our Graduate Accountants (GAs). Please complete this registration form and the Board will enter you in the list of registered mentors.

The main objective of mentoring is to help the less experienced accountant/ auditor to work more effectively and with greater competence and confidence, and ultimately fulfil the requirements to become an associate member.

Mentoring is an important voluntary activity, critical to develop and nurture careers of professional accountants/auditors. As a mentor you will take special interest in helping our young professionals to develop a successful career and eventually acquire appropriate practical experience. Once you are registered as a mentor the Board may direct to you any mentee for mentorship for the period you will agree upon.

You can download the Guidelines for Mentors through [www.nbaa.go.tz](http://www.nbaa.go.tz). There are many benefits for you to be a mentor including award of 10 CPD hours and attainment of the number of mentees required to be upgraded to a fellow member.

### PERSONAL PARTICULARS

**Name:** \_\_\_\_\_

**Organization/Firm:** \_\_\_\_\_

**Registration Category:** \_\_\_\_\_

**Registration Number:** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date** \_\_\_\_\_

Please bring the completed application form to the address indicated below:

**EXECUTIVE DIRECTOR**  
**NBAA, P.O. BOX 5128,**  
**DAR ES SALAAM,**  
**TEL: +2552211890-9, FAX: +255-22-2151746**  
**E-MAIL: [info@nbaa.go.tz](mailto:info@nbaa.go.tz)**  
**WEBSITE: [www.nbaa.go.tz](http://www.nbaa.go.tz)**