

NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS



NBAA

**GUIDELINES FOR ONLINE CPA REVIEW
CLASSES**

December, 2018

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FOREWORD

The role of Information Communication Technology (ICT) in teaching and learning cannot be ignored. With grown importance in ICT we have observed a considerable shift from traditional oriented face to face learning to online learning and e-skills

delivery practices. The online training which is an internet based educational approach enables learners to acquire knowledge and predetermined professional skills from anywhere any time through computers, phones or other internet enable tools.

Given convenience, cost saving, flexibility and numerous other benefits that online training system offers, it is been embraced around the world. In effect the system is slowly taking a space and practiced parallel with the traditional training approach by many Institutions of the world. In this case educational stakeholders, practioners and professional training institution are strained to adopt this new change and take advantage of ever changing technology. The National Board of Accountants and Auditors (NBAA) do embrace the move towards online training system but in guided manner. In that case, the Board has developed this practical Guide as its efforts to ensure successful adoption and execution of online or blended teaching and learning practices by prospective CPA review classes' tuition providers.

The development of this Guide is commendable efforts and continued commitment towards stakeholders' satisfaction and preservation of quality accounting profession in the country. I would like to take this opportunity to thank all members of management and staff who put their efforts to develop this Guidelines Document.

Last but not least, the NBAA Governing Board is recognized for its constructive comments and inputs during deliberation and final approval of this Guide. It is my call and sincere hope that these Guidelines shall be followed and complied with as one of the necessary steps in preserving accounting profession education quality in the country.

CPA PIUS MANENO

EXECUTIVE DIRECTOR

LIST OF ACRONYMS

NBAA	National Board of Accountants and Auditors
ED	Executive Director
CPA	Certified Public Accountant
E-learning	Electronic learning
GB	Governing Board

DEFINITION OF TERMS AND CONCEPTS

In the context of these National Board of Accountants and Auditors (NBAA) Guidelines the following terms and vocabularies are defined and ascribed to meanings given below except where explained otherwise.

Online training	Refers to a method of delivering educational information using the internet and digital devices such as a computer or mobile through downloadable and viewable contents such videos and audios, manuals, books, which are intended to support learning.
Traditional Training	Refers to a process of teaching and learning through the use of conventional or face to face training approach (in class).
Online Training Platform	This refers to the registered and official website of the approved Online NBAA tuition provider.
Online CPA Review Classes	This is the offering by NBAA registered tuition provider of training using electronically supported platforms through viewable materials in all formats such as videos, slideshows, word documents, PDFs and live online classes.
Traditional NBAA Tuition Provider	Refers to the organisation approved and registered by the NBAA and authorised to conduct CPA review classes for candidates preparing for NBAA examinations using face to face training.
Online NBAA Tuition Provider	Refers to the organisation approved and registered by the NBAA and authorised to conduct CPA review classes for candidates preparing for NBAA examinations using online platform. However, it must have been registered as a traditional tuition provider.
NBAA Tuition Provider	Refers to the organisation approved and registered by the NBAA and authorised to conduct CPA review classes for candidates preparing for NBAA examinations using face to face training or both face to face and online.
The Board	Means the National Board of Accountants and Auditors.
Executive Director	The Executive Director of the National Board of Accountants and Auditors.

1.0 INTRODUCTION, PURPOSE AND SCOPE

The development of information communication technology (ICT) and smart phones innovation have brought about a changed mode of teaching, learning and education delivery practices. In recent times training and education industry has observed a considerable revolution and quite a shift from traditional oriented face to face learning to online learning and e-skills delivery practices. The online training which is an internet based educational approach enables learners to acquire knowledge and predetermined professional skills from anywhere any time through computers, phones or other internet enable tools.

Given its convenience and cost saving benefit the online training system is slowly taking a space and cannot simply be ignored. In this case educational stakeholders and practioners are strained to adopt this new change and take advantage of the ever growing technology in an organized way though. The National Board of Accountants and Auditors (NBAA) being one of educational stakeholders and regulator of accounting profession in Tanzania cannot be left behind. The development of these Guidelines is Board's efforts to ensure that the adoption of online or blended teaching and learning practices by CPA review classes' tuition providers is guided to ensure effective training and preservation accounting professionals quality.

1.1 Online Training - Overview and Rationale

No one has ever beaten technology. Technology can- not be beaten it should be embraced. Similarly provision of professional training through the use of electronic and internet supported devices such as computers, mobiles phones and other convenient facilities (online training) is inevitable. The online training offers a number of benefits to the candidates and educational regulators. The NBAA appreciates this fact and admittedly recognise that the online training could be beneficial to it and its key stakeholders, specifically professional candidates. This is why the Board has opened doors for online tuition providers for which registration and monitoring of the same is governed by these guidelines.

The adoption and running of the online CPA review classes would partly address the challenge of private candidates especially for candidates located in disadvantageous regions. The use of online training platform will serve a wider coverage which will therefore encourage participation in the training and in turn increase the pass rate meanwhile enhancing professional competence to the CPA graduates.

The Board wishes to ensure that every candidate undergoes a rigorous training prior seating for the examinations however, due to the challenges of tuition providers' availability especially in disadvantageous regions, and the fact that some of the candidates are constrained with time to attend normal traditional classes, the Board is of views that embarking on ICT is an inevitable move given the fact that the world is rapidly transforming towards ICT usage.

In addition to that, online learning offers more flexibility as candidates can control when and where they learn as distance is no longer a barrier. In view of the foregoing, the availability of online platform offers a variety of options to candidates as the learning environment is so far enhanced.

The e - review classes offers ability of the NBAA registered tuition providers to share materials in all formats such as videos, audios, slideshows, word documents, PDFs and live online classes. These materials can conveniently be accessed by candidates from different locations and whenever.

1.2 Rationale of the Guidelines

The effective running of online training – in our case online CPA reviews (e-classes) require a redefined approach to how learning materials and learning environment is designed, how learning contents are presented and delivered, and how candidates' assessment is handled and implemented. This entails a quite changed traditional educational role of tutors and learners. It follows that the effective and thriving running of such classes require responsible regulatory authorities to ensure the classes are well designed, infrastructural setting are stable and reliable and that teaching and learning mechanisms are friendly, flexible and guided.

It is within those lines of consideration and illustrative background that the NBAA developed these Guidelines to ensure (i) consistency amongst tuition providers, (ii)

uphold quality of educational materials and delivery process and (iii) facilitate monitoring and continual improvement.

1.3 Purpose of the Guidelines

The guide defines eligibility, criteria and provides practical considerations to be followed and useful to the Board in the registration of Online Tuition providers, and in monitoring the quality of conduct and practices of online CPA review classes. Further to that the guide was developed to enable tuition providers to design suitable and students' centred e-learning materials, establish, maintain reliable online training platforms, delivery teaching effectively and efficiently, assess candidates accordingly and impart required skills and competencies to online beneficiaries at acceptable quality standards.

1.4 Scope and Applicability of the Guidelines

These guidelines are to be applied by (i) prospective and registered online CPA tuition providers in delivery of quality online training (ii) NBAA staff for determination of eligibility for registration and in monitoring the quality of online teaching and learning practices and (iii) professional students, interested parties and general public and accordingly, shall be made publicly available.

1.5 Structure of the Guidelines Document

This Guideline document is comprised of seven (7) main sections (1) Introduction, Scope and Purpose (2) Eligibility and Guidelines for Registration of Online Tuition provider (3) Guidelines on Design of Quality e- learning materials (4) Guidelines on online Teaching and Learning Practices (5) Guidelines on accessibility of online learning Materials (6) Guidelines on Online Students Assessment and (7) Annex, Online Application Form.

1.6 Review of the Guidelines

The Online CPA review classes Guideline shall be reviewed and revised after every three (3) years or whenever necessary. It can be reviewed by ED annually to incorporate minor changes that emanate from the dynamism of online training

environment. Suggestion for amendments and improvements to these guidelines should be directed to the NBAA.

1.7 Authority

These Guidelines have been approved by the 176 NBAA Governing Board (GB) meeting held on 20th December 2018.

2.0 GUIDELINES ON ELIGIBILITY AND REGISTRATION OF ONLINE TUITION PROVIDERS

Quality of online training is dependent on the quality of who is authorised and approved as online tuition provider. The decision of registration, approval and authorisation to run online review classes must be based on the well researched, rigorous and practical criteria. This section of the guide offers the conditions, procedures and protocols for registration of online tuition providers.

2.1 No person shall be allowed to conduct online CPA review classes without prior approval by the Board.

2.2 A person lodging application for online CPA review classes' provision must have been registered and approved by the Board as traditional tuition provider. The applicant must have been issued with Tuition Provider Registration number and must submit evidence of satisfactory examination performance for at least two examination sessions (one year).

2.3 The applicant must produce evidence of submission of regular Tuition provider (s) returns required by the Board.

2.4 The applicant must produce evidence of the existence or operation of official online platform in terms of registered website.

2.5 The applicant shall have an open and effective system to register online students and maintain the list of the same.

2.6 The applicant should submit a commitment or declaration for maintaining the quality of online training.

- 2.7 Prospective Online Tuition Provider must provide the profile and employment status (fulltime or seasoned) of at least one ICT personnel to ensure soft running of the intended online platform.
- 2.8 The applicant must have approved and provide evidence on compliance with TCRA requirements on operating online platforms.
- 2.9 The applicant should be aware of copy right issues, protect its learning materials and acknowledge the source of materials used where applicable.
- 2.10 The applicant should have a simple mechanism for enabling online students to identify their status with the Board.

3.0 GUIDELINES ON DESIGN OF QUALITY ONLINE LEARNING MATERIALS

Quality of education is highly affected by the quality of the learning materials and preciseness of learning outcomes communicated to learners. These guidelines intend to ensure that learning materials designed for online delivery meets the required standards and quality. It offers practical guidance on the preparation and how to achieve the quality learning materials by approved online CPA tuition providers.

- 3.1 The online CPA tuition provider should have in place an up to date learning materials designed for online platforms. This can be in form of videos, audios, manuals, books, PPT slides and other similar facilities.
- 3.2 The online tuition provider shall be required to submit appropriate learning materials as in 3.1 above to the Board for review and approval.
- 3.3 The learning materials in 3.1 above must conform to the NBAA syllabus requirements.
- 3.4 The learning materials designed for online training should be similar to those designed for traditional (face to face) training approach in terms of comprehensiveness.
- 3.5 The learning materials prepared for online delivery should be clear and avoid the use of jargons and abusive language.

3.6 The online tuition provider must use a combination of forms of learning materials to enhance learning process, e.g. videos and study kits.

3.7 The Online Tuition provider shall refrain from using any NBAA (Board) Logo or identity on their learning materials except where authorized.

4.0 GUIDELINES ON ONLINE TEACHING AND LEARNING PROCESS

The online teaching and learning process should be participatory and involving on part of the learners. In this regard the employed methodology and practice must be attractive and make learners eager to follow. Through this the learners will feel part of the learning process unlike provision of learning materials only. These guidelines were aimed at enabling the online tuition providers to designing and making the teaching and learning process friendly and conducive.

4.1 The online CPA tuition provider shall have an official operating online platform to facilitate teaching and learning. This platform must in of form of a registered website to uphold professionalism and easy monitoring by the Board.

4.2 The minimum teaching and learning contents to be uploaded on the online platform shall be in either or combination of the following – (i) recorded video of all relevant lectures (ii) live streaming platform or combination of the two.

4.3 Further to requirement 4.2 above the online tuition provider may offer other teaching and learning materials in form of slides, manuals, eBooks and audios provided they a confirm with guideline 3.1 and 3.2.

4.4 There must be a mechanism for online feedback and interaction between learners and tutor. The mechanism could be in form of message pop-up during live streaming or video watching. Other mechanism be could through the use of emails and direct calls.

4.5 The CPA online tuition provider shall provide (offer) assurance to the Board on the reliability of network and strength of server for uninterrupted teaching and learning process.

- 4.6 The tuition providers must ensure that each uploaded video or audio or any other material provides clearly the summary of course objective, specific learning outcomes and what is expected of the learners.
- 4.7 The tuition provider must employ at least one full time ICT personnel to ensure timely resolution of technical challenges in a course of the review. A part time ICT personnel may be applied subject to his/her availability and such an arrangement must be sought and approved by the Board upon the Board's satisfaction.
- 4.8 Formal online learning uses the internet. The registered tuition provides should therefore ensure stable connectivity and that students have access to the internet and an adequately equipped desktop PC, laptop, tablet, or other suitable device.
- 4.9 The approved online tuition provider shall once in a while make convenient arrangements to meet the online students for agreed learning sessions.

5.0 GUIDELINES ON ACCESSIBILITY OF ONLINE LEARNING MATERIALS

The efficacy of online teaching and learning practice is influenced partly by flexibility and accessibility of learning materials by intended audience. To achieve its convenience advantage the e-learning platforms must be. This section offers a practical guide on matters concerned with accessibility of learning materials and other facilities offered online by the CPA tuition provider.

- 5.1 Online tuition provider shall avail (provide) access to learning materials uploaded in different forms (videos, audio, pdfs) to each qualifying student for each module paid for, depending on the agreed arrangement.
- 5.2 The platform shall allow accessibility of learning materials on a full time basis (24/hours every day) to bring about convenience and flexibility.
- 5.3 The Board shall at any time contact any online student (user) for monitoring of effectiveness of e-learning platform.

5.4 Online tuition provider shall provide assurance to the Board on effectiveness of established mechanism to ensure only registered and authorized personnel access the learning materials.

5.5 The online tuition providers shall only stamp the forms of eligible students (candidates) who have had access to learning materials.

6.0 GUIDELINES ON ASSESSMENT OF ONLINE STUDENTS

Continuous students' assessment is an essential component of effective teaching and learning in the online environment. Online tuition providers are therefore required to create reliable assessment activities in the online environment to ensure that, the platform promotes an active learning environment and build a sense of community among students and trainers, through appropriately designed system. The Board shall therefore assess as to whether the system can offer a minimum of the following resources.

6.1 The system is capable of uploading written assessment such as case studies, PPT slides, examination type questions, e-books, and other similar materials in order to assist students in a course of learning.

6.2 The system allows students to submit written work (feedback) electronically.

6.3 The system allows an online discussion forum in a form of asynchronous or synchronous discussion activities such as, blog, discussion board and other similar/allied methodologies in order to give an opportunity for community building among all online students with theirs trainers.

6.4 The system must be able to examine online test, quiz and exam using either multiple choice questions, short or long answer questions as it might deem appropriate for the respective module or level.

7.0 GUIDELINES ON MONITORING OF ONLINE LEARNING EFFECTIVENESS

The quality of online teaching, learning practices and educational programs require regular review, monitoring for continuous improvement. The Board should therefore institute and have clear procedures and mechanisms necessary for monitoring,

review and assessing the quality of the online review classes on an incessant basis. Monitoring could be executed by obtaining feedback from online candidates, regular physical visit of online tuition providers, to mention the least. This section guides the Board in executing monitoring of online training practices by the approved tuition providers.

7.1 The Board shall make direct call to selected (sampled) online students from different tuition providers. This will enable the Board to get the feeling of candidates regarding the satisfaction and effectiveness of online training and learning practices.

7.2 The tuition provider shall have a satisfactory mechanism in place to ensure timely feedback from online candidates such as emails correspondences, message pop-ups, in order to enhance a soft learning environment. Such mechanisms or systems must record all feedbacks from online candidates and made available to Board whenever required.

7.3 The Board shall monitor the performance of online candidates compared with the candidates from traditional training path. This will enable the Board to assess the effectiveness of such online training programs and its impact on the candidates' performance.

7.4 The implementation of these Guidelines and approval of online tuition providers entail that the number of private candidates is reduced or eliminated altogether. The Board shall monitor the number of private candidates as an indicator of efficacy of online training or CPA review classes.
