



(NBAA)
THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS
TANZANIA

An Examination
Information
Brochure

EDUCATION AND TRAINING SERVICES DEPARTMENT

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ABOUT THE NBAA

1.0 GENERAL

1.1 The National Board of Accountants and Auditors (NBAA) is an accountancy professional body in the country, established under the Auditors and Accountants (Registration) Act No.33 of 1972 as amended by Act No.2 of 1995. The Board has been charged among other things to promote and provide opportunities and facilities for the study of and training in accountancy, auditing and allied subjects.

One of the main activities of the Board is to conduct examinations in accountancy, auditing and allied subjects and grant relevant certificates

1.2 The NBAA in fulfilling its legal responsibilities devised the National Accountancy Examination Scheme way back in 1974 and the first examinations were conducted in May 1975. Since then, these examinations have been conducted twice yearly in the first week of the months of May and November.

2.0 EXAMINATIONS

The Board offers two categories of Examinations:

2.1 **Accounting Technician examinations** – these examinations are conducted in two levels, namely, Accounting Technician Level I (ATEC I) and Accounting Technician Level II (ATEC II). On successful completion of ATEC II examinations and on attaining a one year practical training, one qualifies for the Accounting Technician Certificate.

2.2 **Professional level examinations** – these examinations are conducted in three stages, whereby on completion of the final stage and on attaining a three-year practical training, one is awarded the CPA (T) certificate.

3.0 ENTRY REQUIREMENTS

(a) Accounting Technician

(i) Accounting Technician I Examinations:

A prospective candidate seeking to register for the Accounting Technician examinations must show evidence of being a holder of any one of the following qualifications:

- (i) Certificate of Secondary Education Examination (CSEE) with at least three credit passes and a pass grade in Mathematics and English Language OR
- (ii) National Business Examinations NABE Stage II with at least four passes plus a Certificate of Secondary Education OR

- (iii) Advanced Certificate of Secondary Education Examination (ACSEE) with at least one principal pass and a subsidiary in relevant subjects but must have at least a pass in English and Mathematics at O-level secondary education OR
- (iv) A one year certificate from recognized Institution with a pass grade in English and Mathematics at “O” level prior to obtaining such a certificate.
- (v) Such other certificates as may be recognized by the Board from time to time

(ii) Accounting Technician II Examinations:

A prospective candidate seeking to register for the Accounting Technician examinations must show evidence of being a holder of any one of the following qualifications:

- (i) Accounting Technical Level I Statement of Success Letter
- (ii) A two-year diploma not majoring in accounting – NTA Level 6.

(b) Professional Examinations:

A prospective candidate seeking to register for the Professional Examinations must show evidence of being a holder of any one of the following qualifications.

(i) Foundation Level – Knowledge and Skills Level

- (i) NBAA’s Accounting Technician Certificate (ATEC)
- (ii) A two-year Diploma in Accounting/Accounting and Finance - NTA level 6.
- (iii) A degree from a recognized University/institution of higher learning (non-accounting)

Exemption shall be considered on subject to subject basis depending on candidate's specialty.

(ii) Intermediate Level - Skills and Analysis

(i) Holder of NBAA's Foundation Level Statement of Success Letter

(ii) A degree majoring in Accounting/Accounting and Finance from a recognized University/Institution of Higher Learning.

(iii) Final Level – Professional Analysis, Application and Evaluation)

Holder of NBAA Intermediate Level Statement of Success letter.

4.0 Programmes recognized by the Board

1. Bachelor of Commerce (Accounting) – UDSM
2. Advanced Diploma in Certified Accountancy (ADCA); Bachelor of Accounting and Finance (BAF); Bachelor of Public Sector Accounting & Investigations (B.PSAI) – MU
3. Advanced Diploma in Accountancy (ADA) – IFM
4. Bachelor of Accounting –IFM
5. Advanced Diploma in Accountancy (ADA) – (effective from 1993),
6. Bachelor of Business Administration (BBA) – Accounting Specialty – SAUT
7. MUCCoBS;
 - a) Advanced Diploma in Cooperative Accounting (ADCA) – MUCCoBS (then Moshi Cooperative College [MCC]), effective from 1993;
 - b) Bachelor of Arts,Accounting & Finance (BA-AF) – MUCCoBS;
 - c) Bachelor of Arts,Cooperative Management & Accounting (BA-CMA) – MUCCoBS.
8. Advanced Diploma in Accountancy (ADA) – IAA
9. Bachelor in Accounting (BACC)-IAA
10. Advanced Diploma in Accountancy (ADA);
11. Advanced Diploma in Government Accounting (ADGA) – TIA

12. Bachelor Degree in Accounting (BAC)-TIA
13. Advanced Diploma in Accountancy – CBE effective from 2000
14. Bachelor in Accountancy (BACC)-CBE
15. Advanced Diploma in Financial Administration (ADFA) – ZIFA.
16. Bachelor of Commerce (Accounting) – OUT.
17. Bachelor of Business Administration –Accounting Option -OUT
18. Bachelor of Business Administration (BBA Accounting) – ZU.
19. Bachelor of Business Administration (BBA Accounting) TU DSM College effective from 2007/08.
20. Bachelor of Business Administration (BBA – Accounting) TU Iringa College effective from 2004/5. Or Bachelor of Science in Accounting and Finance (BSc.-AF)-TU Iringa effective from 2012
21. Advanced Diploma in Accountancy (ADA) – SMMUCo;
22. Bachelor of Accountancy (BACC) – SMMUCo.
23. Bachelor of Business Administration (BBA – Accounting) – UoA.
24. Bachelor of Business Administration (BBA – Accounting) – Mt Meru University.
25. Bachelor of Accounting and Finance (BAF) or Bachelor of Business Administration –St. John’s University of Tanzania.
26. Bachelor of Commerce (B.Com)-Accounting –UDOM
27. Bachelor of Accounting (BACC)-TEKU
28. Bachelor of Science in Accounting and Finance – Ardhi University
29. Bachelor of Business Administration – Ruaha University College

5.0 REGISTRATION PROCEDURES

5.1 Candidacy Registration

Those wishing to register with the Board to sit for its examinations are required to fill in the **Candidacy Registration Forms** which are downloadable on the Board's website. Upon submission of the form duly completed and supported by relevant certificates, the Board can establish an applicant's examination eligibility. It is important that an identity request form is filled and submitted together with three passport size photographs. The form is also downloadable on the Board's website.

Exemption from examination levels of the NBAA's examinations is considered for those who hold qualifications recognized by the Board to be at par with the examinations it offers. For any qualifications obtained outside Tanzania, candidates would be required to submit detailed syllabus for the programmes undertaken, together with a recognition letter of that institution from TCU/NACTE, as the case may be.

Requests for exemption can be made by filling the candidacy registration form, part (b) and lodged for processing.

An annual subscription fee, payable upon registration, and thereafter once a year in every January, has to be paid to the Board if one is to remain a registered candidate with the Board. As evidence of registration, an identity card is provided and it is to be used for examination identification purposes during the examination attempts.

****Deadlines for Candidacy Registration are on 31st January and 31st July for the May and November examinations, respectively**.**

5.2 Examination Entry

Once a prospective candidate is registered, he/she is recognized as a candidate and can apply for an appropriate examination any time thereafter as long as he/she has undertaken the necessary training of not less than six months' duration in any level/module.

****Deadlines for examination registration are on the 15th of March and 15th of September for the May and November examinations, respectively**.**

The Board conducts its examinations at various examination centres in the country including – **Arusha, D'Salaam, Dodoma, Mbeya, Morogoro, Moshi, Mwanza, Tanga and Zanzibar**, as long as the centre registers a minimum number of candidates required by the Board. Currently, the minimum number of candidates required to make an examination centre to operate is 30.

An Examination Admission Letter showing the examination time-table, the examination centre and the examination Index Number is normally issued at least two weeks before the commencement of the examination. Dar es Salaam candidates are required to collect their examination docket in person at the Examination department in Dar es Salaam. For those candidates in centres outside Dar es Salaam, the examination docket is posted to their respective addresses.

6.0 TRAINING

The Board collaborates with both private and public accountancy training institutions in the country on issues of training whereby these institutions have been given the mandate to run review classes to assist candidates in preparation for the examinations. Candidates are encouraged to register for review classes before applying to sit for the examinations.

Training can either be on full time or on part time basis, depending on one's choice. For those aspiring to sit for the Board's examinations on part-time training, it is advised that one should attend at least two review sessions before sitting for the intended examination(s). For those wishing to re-sit an examination, one review course session can suffice before re-attempting the examination(s). A list of institutions recognized as training providers can be made available on request.

On the other hand, institutions of higher learning provide long term courses which lead to exemptions on parts of the Board's examinations to programmes which are accountancy specialty. Students should seek exemption within five years of acquiring the qualification otherwise, beyond that period, the exemption enjoyed by that qualification ceases.

7.0 STUDY AIDS

In an endeavor to assist its examination candidates, the NBAA provides the following learning resources:

- 7.1 Learning Materials: Learning Materials are provided to a candidate when applies for examination(s) for the first time.
- 7.2 A well-stocked reference library located at Mhasibu House, Library Block, 2nd floor, where registered candidates are allowed to use the service with no extra charge as long as they are registered candidates.
- 7.3 Questions and Suggested Solutions of previous examinations, detailed Examiners' Reports, Students' Newsletter, International Accounting Standards and International Standards on Auditing, Students' Handbook for the Accounting Technician and Professional Level Examinations which contains a detailed syllabus and list of recommended books; it is also available on the Board's website. These publications are available at the Board's Bookshop, Mhasibu House premises and at a number of outlets outside Dar es Salaam.

8.0 FEE STRUCTURE

From 1st July 2014, the following fee structure will apply:

S/N.	SERVICE ITEM		NEW FEES
1.	FORM FEES	ATEC – Professional	Shs.20,000.00
2.	CANDIDACY REGISTRATION FEES	ATEC Professional	Shs.20,000.00 Shs.40,000.00
3.	EXAMINATION FEES (SINGLE SUBJECT)	ATEC I <i>Repeated subject</i>	Shs.40,000.00 Shs.15,000.00
		ATEC II <i>Repeated subject</i>	Shs.45,000.00 Shs.20,000.00
		Foundation <i>Repeated subject</i>	Shs.70,000.00 Shs.40,000.00
		Intermediate <i>Repeated subject</i>	Shs.90,000.00 Shs.60,000.00
		Final <i>Repeated subject</i>	Shs.110,000.00 Shs.80,000.00
4.	EXEMPTION FEES (SINGLE SUBJECT)	ATEC I	Shs.10,000.00
		ATEC II	Shs.15,000.00
		Foundation	Shs.20,000.00
		Intermediate	Shs.30,000.00
			Cumulative
5.	SUBSCRIPTION FEES	ATEC	Shs.25,000.00
		Module A – F	Shs.50,000.00
6.	PREPARATION OF TRANSCRIPT / LETTER OF RECOMMENDATION (PER EXAMINATION LEVEL)	ATEC Professional	Shs.25,000.00 Shs.30,000.00
7.	LOSS/RENEWAL OF ID FEE		20,000.00
8.	CERTIFICATION OF CERTIFICATE		10,000.00
9.	STATEMENT OF RESULT FEE		10,000.00
10.	APPEAL FEE (PER SUBJECT)		100,000.00
11.	SEARCH FEE		20,000.00
12.	NON CITIZENS	To be charged twice [the rate pegged in US \$]	
13.	PENALTY FEES FOR LATE APPLICATIONS:		
	A penalty fee will be charged for applications submitted late at intended examination session, as per the schedule shown below:		
	For May Examinations	For November Examinations	Penalty Fee
	1. 1 st February to 15 th February 2. 16 th February to 28 th February	1. 1 st August to 15 th August 2. 16 th August to 31 st August	50% 100%
<i>The Candidacy Registration application forms are received throughout the year, while the closing dates indicated guide a candidate the time to lodge an application.</i>			

*NB: Examination fees cover also the provision of Learning Materials. Therefore, a referred candidate under the new syllabus shall not be required to pay for the cost of Learning Materials. Those who are carried forward from the phased out syllabus *must* pay for the cost of the Learning Materials on the respective level.