

## **FREQUENTLY ASKED QUESTIONS**

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**1. I have just completed secondary education and I want to join NBAA courses. Which course can I start?**

**ANSWER:** The Board as an examining body does not conduct courses. It has, instead, registered Tuition Providers who train students preparing for the Board's examinations. The list of tuition providers is available in Board's website: [www.nbaa.go.tz](http://www.nbaa.go.tz)

**2. What kind of examinations does the NBAA conduct?**

**ANSWER:** The Board offers two categories of examinations, i.e. Accounting Technician Certificate examinations and Professional examinations. ATEC examinations are in two levels, i.e. ATEC I and ATEC II. Professional examinations are in three stages, i.e. Foundation (Knowledge and Skills Level, Intermediate (Skills and Analysis in context level) and Final (Professional analysis, application and evaluation level).

**3. What are the entry requirements for the Board's examinations?**

**ANSWER:**

**(a) Accounting Technician Level I**

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 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

**(b) 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) Holders of Accounting Technical Level I Statement of Success Letter

(ii) Holders of a two-year diploma not majoring in accounting – NTA Level 6.

(iii) Holders of Advanced Level Secondary Education who have pursued a commercial biased combination such as ECA

(iv) Holders of Advanced Level Secondary Education of any combination but must have studied and passed Commerce and Book-keeping at O-Level Secondary Education

(v) Holders of certificate in Accounting (NTA Level 4)

**NB:** Apart from the above mentioned requirements the holders of such qualifications must have passed Mathematics and English Language at Pass Grade (D) or above at O-Level.

**4. I do not have the three credit passes in secondary education but I am interested in accounting subjects. What can I do?**

**ANSWER:** There are other certificates that are recognized by the Board, which have been listed in (3) above that are recognized by the Board to make you eligible to start at ATEC I.

**5. I have a Certificate of Secondary Education with five credits but I have no credit passes in English and Mathematics. What can I do?**

**ANSWER:** It is essential that you are proficient in written and spoken English and also good in Mathematics. This will help you to follow adequately your chosen course. In order to be eligible to sit for the Board's examinations in case you fall short of the minimum entry requirements, you will be required to pursue other certificate programmes which NBAA recognizes before accepting you to start sitting for the Board's examinations.

**6. How long can I prepare myself for the examinations?**

**ANSWER:** In order to cover the prescribed syllabus adequately, you are required to undertake a six months' training or attend two review class sessions.

**7. Can I be allowed to sit for two exams levels in one examination session?**

**ANSWER:** During the transition period, candidates shall be allowed to sit for papers across the levels as long as the papers in the lower level are also taken at the same sitting and the papers to be taken do not exceed five.

**8. What are the fees for the Board’s examinations?**

**ANSWER:** The cost for ATEC and Professional examinations is as follows:

<b>S/N.</b>	<b>Service Item</b>		<b>Rate/Fee</b>
1.	Examination Fees (single subject) <ul style="list-style-type: none"> <li>• Textbook for ATEC = 30,000.</li> <li>• Text book for Professional = 40,000</li> </ul> <b>NB:</b> Repeated subject no payment for a book	ATEC I <i>Repeated subject</i>	Shs.55,000.00 <i>Shs.25,000.00</i>
		ATEC II <i>Repeated subject</i>	Shs.60,000.00 <i>Shs.30,000.00</i>
		Foundation <i>Repeated subject</i>	Shs.100,000.00 <i>Shs.60,000.00</i>
		Intermediate <i>Repeated subject</i>	Shs.130,000.00 <i>Shs.90,000.00</i>
		Final <i>Repeated subject</i>	Shs.150,000.00 <i>Shs.110,000.00</i>
2.	Exemption Fees (single subject)	ATEC I ATEC II Foundation	Shs.15,000.00 Shs.20,000.00 Shs.30,000.00
3.	Applicable Registration Fee at each Examination Level	ATEC I	FORM FEE - Shs. 20,000.00 REG. FEE - Shs. 25,000.00 SASF - Shs. 35,000.00 Total - <b>shs. 80,000.00</b>

		ATEC II	FORM FEE - Shs. 20,000.00 REG. FEE - Shs. 25,000.00 EXEMP. - Shs. 45,000.00 SASF - Shs. 35,000.00 Total - <b>shs125,000.00</b>
		FOUNDATION LEVEL	FORM FEE - Shs. 20,000.00 REG. FEE - Shs. 50,000.00 EXEMP. - Shs105,000.00 SASF - Shs. 70,000.00 Total - <b>Shs.245,000.00</b>
		INTERMEDIATE LEVEL	FORM FEE - Shs. 20,000.00 REG. FEE - Shs. 50,000.00 EXEMP. - Shs. 205,000.00 SASF - Shs. 70,000.00 Total - <b>Shs.345,000.00</b>
4.	Annual Subscription Fees	ATEC Professional	Shs.35,000.00 Shs.70,000.00
5.	Preparation of Transcript (per examination level)	ATEC Professional	Shs.35,000.00 Shs.40,000.00
6.	Preparation letter of Recommendation (per examination level)	ATEC Professional	Shs.10,000.00
7.	Loss/renewal of ID fee	ATEC Professional	Shs.20,000.00
8.	Certification of certificate	ATEC Professional	Shs.20,000.00
9.	Statement of result fee	ATEC Professional	Shs.15,000.00
10	Appeal fee (per subject)	ATEC Professional	Shs.160,000.00

11	Search fee	ATEC Professional	Shs.25,000.00
12	Convocation Fee	All Graduates (Examination certificate cover)	Shs.20,000.00
13	Late collection of certificates	All levels	Shs.20,000.00@ exceeding six months after graduation
14	Mid examinations	A5 Business Law B4 Public Finance & Taxation I C4 Public Finance & Taxation II	Shs.450,000.00  Shs.500,000.00  Shs.550,000.00
15.	Non Citizens		To be charged twice [the rate pegged in US \$]

**9. Can I pay the above fees in installments?**

**ANSWER:** Yes, you can pay registration and annual subscription fees first and then examination fees at a later date. However, this should be done before the closing dates, which are 31<sup>st</sup> January and 31<sup>st</sup> July for candidacy registration; while closing dates for examination entry are 15<sup>th</sup> March and 15<sup>th</sup> September for the May and November, respectively.

**10. How do I pay the fees?**

**ANSWER:** Payment can be made through bank deposits at any CRDB Branch to NBAA Collection Account No.01J1005553500 – CRDB Vijana Branch, Lumumba Street, DSM. Also, you should note that the Pay-in-Slip must be submitted to the Board together with the application forms which are downloadable from the Board’s website.

**11. If I am a second year student at an institution of higher learning or I was discontinued before finishing my programme, where would I fit in your examination scheme and syllabus? What exemptions would I get?**

**ANSWER:** The Board does not grant exemptions to incomplete programmes. You are required to complete the programme in full, but in case you were discontinued before completing your studies, then the qualification you obtained before joining the institution will guide the Board to determine your entry point.

**12. Who is eligible to sit for the professional examinations?**

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

**(a) 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.

**(b) 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.

**(c) Final Level – Professional Analysis, Application and Evaluation)**

Holder of NBAA Intermediate Level Statement of Success letter.

**13. Which accountancy training programmes recognized by the Board?**

Currently, the following accounting programmes are recognized by the Board and therefore their graduates are eligible to start Board's examination at Intermediate Level:-

Bachelor of Commerce (Accounting) – UDSM

Advanced Diploma in Certified Accountancy (ADCA); Bachelor of Accounting and Finance (BAF); Bachelor of Public Sector Accounting & Investigations (B.PSAI) – MU

Advanced Diploma in Accountancy (ADA) – IFM  
Bachelor of Accounting -IFM

Advanced Diploma in Accountancy (ADA) – (effective from 1993),  
Bachelor of Business Administration (BBA) – Accounting Specialty – SAUT

Advanced Diploma in Cooperative Accounting (ADCA) – MUCCoBS (then Moshi Cooperative College [MCC]), effective from 1993;  
Bachelor of Arts, Accounting & Finance (BA-AF) – MUCCoBS;  
Bachelor of Arts, Cooperative Management & Accounting (BA-CMA) – MUCCoBS.

Advanced Diploma in Accountancy (ADA) – IAA  
Bachelor in Accounting (BACC)-IAA

Advanced Diploma in Accountancy (ADA);  
Advanced Diploma in Government Accounting (ADGA) – TIA  
Bachelor Degree in Accounting (BAC)-TIA

Advanced Diploma in Accountancy – CBE effective from 2000  
Bachelor in Accountancy (BACC)-CBE

Advanced Diploma in Financial Administration (ADFA) – ZIFA.

Bachelor of Commerce (Accounting) – OUT.

Bachelor of Business Administration –Accounting Option -OUT

Bachelor of Business Administration (BBA Accounting) – ZU.

Bachelor of Business Administration (BBA Accounting) TU DSM College  
effective from 2007/08.

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

Advanced Diploma in Accountancy (ADA) – SMMUCo;  
Bachelor of Accountancy (BACC) – SMMUCo.

Bachelor of Business Administration (BBA – Accounting) – UoA.

Bachelor of Business Administration (BBA – Accounting) – Mt Meru University.

Bachelor of Accounting and Finance (BAF) or Bachelor of Business Administration  
–St. John’s University of Tanzania.

Bachelor of Commerce (B.Com)-Accounting –UDOM

Bachelor of Accounting (BACC)-TEKU  
Bachelor of Science in Accounting and Finance – Ardhi University  
Bachelor of Business Administration – Ruaha University College

**13. How long does it take for one to clear CPA (T)?**

**ANSWER:** It depends on one’s ability and starting point, e.g. a graduate of BCom Accounting /Advanced Diploma in Accounting may take a minimum period of one up one and half years to successfully complete the two levels i.e. intermediate and final. However, candidate starting at the lower module may take a longer period.

- 14. Suppose I have already registered for exams but for some reasons I fail to sit for them, can I be refunded the money paid?**

**ANSWER:** No. Fees paid are non-refundable but can be carried forward to the next examination session if the postponement/withdrawal was made before the closing date (deadline).

- 15. Who are the Tuition Providers and where do you recommend me to take review classes?**

**ANSWER:** Tuition providers are tuition centers recognized by the Board to provide review class sessions in preparing candidates for the Board's examinations. In case you wish to register for tuitions, please refer to the Tuition Providers Directory for more details.

- 16. Suppose I have been registered as a candidate under the phased out syllabus and now a new syllabus has been launched, how am I going to fit in the new syllabus?**

**ANSWER:** The Board has prepared a conversion scheme that aims at ensuring that candidates under the phased out syllabus are fairly placed in the new syllabus by considering the papers that have already been passed so that they get an exemption.

- 17. Are there any favours for applicants with disabilities and special needs?**

**ANSWER:** While the Board is sympathetic to the needs of disabled people and committed to assisting them to undertake and complete examinations whenever possible, they are however, considered on the same academic criteria applicable to all candidates.

- 18. Can I submit my candidacy registration form to tuition providers recognized by NBAA?**

**ANSWER:** You are advised to submit your candidacy registration form to the Board and not anywhere else so that to assure yourself that the form has been delivered.

- 19. Are NBAA publications and study aids available in the website?**

**ANSWER:** Publications are available at the Board's Bookshop and at its reference library, which is well stocked. Both the Bookshop and Library are located at the Mhasibu House.

- 20. I want to register with the Board and later sit for the examinations. Where do I get the forms?**

**ANSWER:** The Candidacy Registration forms and Examination Entry forms are downloadable from the Board's website, using the following link: [www.nbaa.go.tz/examinations/forms](http://www.nbaa.go.tz/examinations/forms)



**21. Suppose I am having a foreign professional qualification such as ACCA, CIMA, SAICA, and ICAEW etc. Do I have the same status with someone with CPA (T):**

**ANSWER:** A Candidate with foreign qualification in order to be recognized, as CPA (T) is required to sit on the following papers (minimum):

- A).B4- Public Finance and Taxation I
- B).C4- Public Finance and Taxation II and
- C).A5-Business Law

Those students with any foreign qualifications will be required to bring their certificates including the syllabi for the courses they have undertaken in order for the Board to analyze and assess and then decide what papers one might be exempted. Thus a student with foreign qualification, serve from those with recognized professional certificates from the member of East African Community, might be required to sit for more papers in addition to those mentioned above.

**22. Suppose I am having a foreign professional qualification such as ACCA, CIMA, SAICA, and ICAEW etc. but I pursued my bachelor degree in Tanzania. Do I have the same status with someone with CPA (T):**

**ANSWER:** A Candidate with foreign qualification in order to be recognized, as CPA (T) is required to sit on the following papers (minimum):

- A).B4- Public Finance and Taxation I
- B).C4- Public Finance and Taxation II

**23. When can I sit for these examinations?**

**ANSWER:** In order to allow flexibility, NBAA has introduced mid-examinations that will be conducted in every February and August. These examinations are specifically for foreign CPA qualifications and local candidates who have remained with one of those subjects to clear their respective levels.

**24. What are the merits of pursuing CPA of Tanzania than pursuing CPA offered by foreign institutions?**

**ANSWER:** There are many benefits of pursuing CPA (T) than CPA offered by other institutions as follows:

<b>No.</b>	<b>CPA Tanzania</b>	<b>Other CPA</b>
1.	Direct registration as member of the Board	For a CPA graduate to get registration with the Board he/she must sit and pass the three subjects named above
2.	Recognition by employers after qualifying for CPA (T)	It is much easier for a CPA(T) graduate to penetrate in the employment market since the employers prefer someone who is conversant in local taxation issues and legal issues regarding business undertakings
3.	Assurance of securing employment either in Tanzania or in any of	Due to memorandum of understanding between East African countries it will be much easier for someone with CPA (T) to secure employment in

	East African nations	these countries than someone with a foreign CPA
4.	By pursuing CPA (T) you will have promoted national patriotism	When someone decides to pursue foreign qualification which is similarly offered in his/her country is like promoting nationalism of another nation.
5.	By pursuing CPA (T) one will contribute to the growth of Tanzania economy	When someone pays examination fees to a foreign institution means that he/she is contributing towards the growth of an economy of another nation
6.	Examination fees for the NBAA examinations are set minimal to enable an ordinary income earner to afford	It is common that examination fee charges by foreign institutions are higher. NBAA examinations fees are set low due to the fact that Government also subsidizes the costs of running examinations.
7.	NBAA is legal backing body as compared with other professional bodies. It was established under the Act of Parliament	Most of other professional bodies do not have legal powers as they are formed by members.
8	Once a Candidate has a CPA Certificates, he/she will directly be registered by NBAA once has relevant practical experience	A foreign qualification certificate holder cannot work as an accountant or auditor in Tanzania without been registered by NBAA, and also attempt minimum of three papers under NBAA CPA Syllabus.

**25. What am I supposed to do for my bachelor degree to stay valid and enjoy Board's exemption?**

**ANSWER:** For your bachelor degree to stay valid, you must register for Board examinations within five years of completion for your degree. Beyond this period, you will be registered for lower level exam. For example, instead of start with intermediate stage you will start with foundation stage. The Board may consider granting the exemption for your bachelor degree only if you pursued a master degree related to business within five years you completed your bachelor degree.

**26. How can I know dates for registration in Board examinations?**

**ANSWER:** There are three categories of examination registration dates.

- i. A candidate pays registration, exam fee without penalty.
- ii. A candidate pays registration, and exam fee with 50% penalty

iii. A candidate pays fee with 100% penalty.

For more information, see the table below:

<b>Form of payment</b>	<b>May exam</b>	<b>November exam</b>
Payment without penalty	2 <sup>nd</sup> -31 <sup>st</sup> January	1 <sup>st</sup> -31 <sup>st</sup> July
Payment with 50% penalty	1 <sup>st</sup> -28 <sup>th</sup> February	1 <sup>st</sup> -30 <sup>th</sup> August
Payment with 100% penalty	1 <sup>st</sup> -31 <sup>st</sup> March	1 <sup>st</sup> -30 <sup>th</sup> September

**27. Suppose I have paid examination fee before the deadline but forms and receipt are submitted to Board after deadline, am I subject to penalty?**

**ANSWER:** Definitely, you will face the penalty as the Board considers forms and pay slip that are received before deadline.

**28. Can I pay candidacy registration and exam fee at once?**

**ANSWER:** Candidates are advised to fill forms and pay registration and exam fee at once so that can get learning materials for earlier preparation. For a candidate to be given learning materials should fill exam form and pay fee for respective exam.

**29. How can I get learning materials/books after paying examination fee?**

**ANSWER:** When exam request form and bank pay-in, slip of a candidate reaches the Board. The board shall send learning materials/books direct to candidate's postal address. Therefore, candidates are advised to write correct postal address on exam request forms. Candidates who reside in Dar es salaam should come physically NBAA-Mhasibu House to correct their learning materials at Mhasibu bookshop no books will be sent via postal address.

**30. Is it possible to register subjects of two different levels?**

**ANSWER:** A candidate who remains with few subjects to clear at a lower level is allowed request the subject on high level provided that all subjects requested to sit for do not exceed five in single session.

**31. Where can I get supplementary books and materials for preparation of Board's examination?**

**ANSWER:** National Board of Accountants and Auditors has a library with variety of books and materials for assisting candidates who are preparing for Board's examination. A candidate is allowed to access the library upon successful completion of candidacy registration. The library is found in Mhasibu house building. In

addition, the Board offers bookshop services where candidates and other stakeholders can get books, Q&A booklets and others at reasonable price.

**32. What obligations am I supposed to fulfil after being registered?**

**ANSWER:** You are required to pay annual subscription fee as per calendar year (January-December). Accounting Technician candidates pay Tshs.25000 while candidates at Professional level are required to pay 50000Tshs annually.

**33. What can I do, if my Identity Card lost?**

**ANSWER:** You are required to download the “ID request form” in Board’s website, fill-in all the required information, attach three recently taken passport size picture and bank pay-in slip of 20000 Tshs.

**34. What are the procedures for requesting transcript?**

**ANSWER:** You are required to download the “Request for Transcript” from Board’s website, fill-in all the required information, attach three recently taken passport size picture and bank pay-in slip of Tshs. 30000/ for any stage of Professional level or Tshs.25000/ for Accounting Technician level.

**35. Is it allowed for a candidate to sit for Board examinations as a private candidate?**

**ANSWER:** The Board does not allow candidates register and sit for examinations without attending review classes that are recognized. However, the Board allow private candidacy to those regions with no registered tuitions providers.

**36. How can I get candidate’s registration number after being registered?**

**ANSWER:** The Board receives and processes candidates application, then sends letters to candidates through postal address that was provided in application forms.

**37. How can I get candidate’s Identity Card after being registered?**

**ANSWER:** Identity Cards are issued at NBAA-Mhasibu House to candidates of Dar es salaam region one week before commencement of examination while Identity Card for upcountry candidates are issued at examination centre one day before the examination date.

**38. How can I get more information about the Board?**

**ANSWER:** More information about the Board can be obtained through the following Executive Director,

The National Board of Accountants and Auditors,  
Bibi Titi Mohamed Street,  
P.O. Box 5128,  
Dar es Salaam,  
**Tanzania.**  
Email: info@nbaa.go.tz  
Website: www.nbaa.go.tz  
Landline: +255 (22) 2211890/9  
Mobile 0736-218031  
Fax +255 (22) 2151746

