

(NBAA)
THE NATIONAL BOARD OF ACCOUNTANTS AND
AUDITORS TANZANIA



ACCOUNTING TECHNICIAN SYLLABUS

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1.0 INTRODUCTION

This Handbook has been prepared to provide guidance to trainers and candidates preparing for the Board's examinations in the Professional Examination Scheme leading to the award of Accounting Technician Certificate qualification. The handbook should be read in conjunction with the NBAA Examination and Training Bylaws.

The handbook shows the examination structure and subject relationship/progression as one moves from one level to another. Details concerning candidacy registration, exemption requests, examination entry and training requirements are provided to enable a prospective candidate to easily follow the requirements when applying for candidacy registration and/or requesting for exemption.

For candidates transferring from the phased out syllabus to the new syllabus, a detailed conversion scheme has been provided to guide the candidate on what papers he/she would be eligible to attempt. The handbook further prescribes the syllabus to be followed in preparation for the examinations. Under each subject area the following items are indicated:

Contact Hours: It is the expected duration that a candidate should spend in direct contact with a tutor or lecturer to sufficiently cover the subject matter.

Subject Descriptions: This provides an overview of the subject matter on what this subject entails to cover.

Aims and Objectives: These broadly show the aims and objectives of the subject matter.

Pre-requisite subject: this shows the lower subject which determines the understanding of the corresponding higher level subject

Learning Outcomes: These are the expected outputs in the course of learning showing the knowledge and skills that are expected to be imparted to candidates on completion of the course.

Teaching and Learning Strategies: These are the expected inputs in the course of learning

Contents: These show descriptions of areas to be covered in the subject matter.

Time Allocation: It provides guidance on the number of hours to be spent in covering a topic in the subject area.

References: This provides the recommended reading material to be used in the course of learning where main reading is the study guide that has been prepared carefully to cover the whole syllabus for each subject area.

2.0 ABOUT NBAA

The National Board of Accountants and Auditors (NBAA) was established in 1972 by authority of the Auditors and Accountants (Registration) Act No.33 as amended by Act No. 2 of 1995, to among other things, promote and provide opportunities and facilities for the study of, and training in accountancy, auditing and allied subjects. In executing such responsibilities, the Board conducts accountancy examinations twice in a year.

3.0 THE EXAMINATIONS

The Board administers a two tier examination scheme in the following categories

- (i) Accounting Technician examination scheme
- (ii) Professional examination scheme

These examinations are conducted semi-annually during the months of May and November each year.

The Accounting Technician examination scheme consists of two levels covering the following subjects:

ACCOUNTING TECHNICIAN LEVEL I

Code Subject Name

T01	<i>Bookkeeping and Accounts</i>
T02	<i>Elements of Business Mathematics and Statistics</i>
T03	<i>Introduction to Information and Communication Technology</i>
T04	<i>Business Communication Skills</i>

ACCOUNTING TECHNICIAN LEVEL II

T05	<i>Principles of Accounting and Auditing</i>
T06	<i>Principles of Cost Accounting and Procurement</i>
T07	<i>Elements of Commercial Knowledge and Taxation</i>
T08	<i>Accounting for Public Sector and Cooperatives</i>

The Professional Examination Scheme consists of three levels as follows

Code Subject Name

FOUNDATION Level (Knowledge and Skills Level)

A1	<i>Quantitative Techniques</i>
A2	<i>Business and Management</i>
A3	<i>Financial Accounting</i>
A4	<i>Cost Accounting</i>
A5	<i>Business Law</i>
A6	<i>Business Economics</i>

INTERMEDIATE LEVEL
(Skills and Analysis Level)

B1	<i>Financial Management</i>
B2	<i>Financial Reporting</i>
B3	<i>Auditing Principles and Practice</i>
B4	<i>Public Finance and Taxation</i>
B5	<i>Performance Management</i>
B6	<i>Management, Governance and Ethics</i>

FINAL LEVEL
(Professional Analysis, Application and Evaluation Level)

C1	<i>Corporate Reporting</i>
C2	<i>Auditing and Assurance Services</i>
C3	<i>Business and Corporate Finance</i>
C4	<i>Advanced Taxation</i>

All the subjects above are assessed using paper based examinations of three hours duration.

4.0 MINIMUM ENTRY REQUIREMENTS FOR PROFESSIONAL EXAMINATIONS

(a) 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 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 II 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 from a recognized training institutions
- (iii) Holders of Advanced Level Secondary Education who have pursued Economics, Commerce and Accountancy or other commercial biased combinations (with at least one principal and a subsidiary at A-level Secondary Education and a pass in Mathematics and English Language at O-level Secondary Education)
- (iv) Holders of Certificate of Accounting (NTA Level 4) with pass grades in Mathematics and English in O-level examinations.

5.0 RECOGNITION OF QUALIFICATIONS FOR PURPOSES OF EXEMPTION

A qualification shall be eligible for an exemption only if that exemption is claimed within five years after being obtained. Any qualification obtained within or outside the country which is lodged after the stated period shall not be considered for exemption from parts of the Board’s examinations. Such a qualification will have to start at the first level of the professional examination i.e. Foundation level.

6.0 CANDIDACY REGISTRATION AND EXAMINATION ENTRY

Prospective candidates wishing to register with the Board are required to observe the following registration procedures:

6.1 PROCEDURES FOR CANDIDACY REGISTRATION

- (a) The NBAA examination calendar provides for two examination diets in a year. The examinations are normally held during the months of May and November.
- (b) Prospective candidates wishing to write an examination at the May sitting must have sought candidacy registration with the Board by **15th February** while candidacy registration for the November sitting must have been completed by **15th August**. Application for candidacy registration must be on the prescribed form (Form CR) available on the Board's website (www.nbaa-tz.org)
- (c) The duly completed application form attached with all prescribed attachments, listed under para (d) below, should be submitted to the Executive Director's office so as to reach the office on or before the last date January or July as the case may be. An application for candidacy registration received after the closing date shall be liable for penalty fee as indicated in the Candidacy Registration form.
- (d) The duly filled Candidacy Registration should be submitted with the following attachments:
 - (i) Three recently taken identical passport size photographs taken on **white background size 2x3 cm** (showing a full face with two ears of the applicant) and signed by the applicant at the back.

- (ii) Photocopies of all certificates relevant to the application, authenticated by a Magistrate, Notary Public or by the Executive Director of the Board.
 - (iii) Photocopies of academic and professional certificates duly certified by Magistrate, Notary Public or by the Executive Director of the Board.
 - (iv) Applicable Registration and/or Exemption and Subscription Fee.
 - (v) A duly filled Identity Request Form, the form which comes along with the candidacy registration form when downloading the form.
- (e) As evidence of registration as a candidate, the Board shall issue an “Identity Card” to every registered candidate. The Identity Card bears the candidate’s registration number (CR. No.), the number which will be the permanent examination reference number for purposes of all communication with the NBAA.

The identify card shall be required for admission requirements to the examination hall. It is important, therefore, for a candidate to preserve it securely and produce it when needed during the examinations.

- (d) No change of names by the prospective candidate shall allowed at the time of registration. Prospective candidates shall use the names appearing on the certificates which qualified the prospective candidate for admission

6.2 EXAMINATION ENTRY PROCEDURES

- (a) Applications to write the examinations must be made on the prescribed form which is downloadable from the Board's website. An applicant must, prior to application to examination entry, must be a registered candidate i.e. has already filled and submitted to the Board the Candidacy Registration form.
- (b) Applications for May examinations are acceptable up to the **15th of February** and applications for November examinations are acceptable up to the **15th of August**.
- (c) A candidate shall be admitted to sit for the Board's examinations at any one of its levels subject to the regulations applicable to that examination, provided that:
 - (i) The candidate possesses the qualifications prescribed as the minimum necessary to sit that particular level of examination.
 - (i) The application is made on the prescribed form, the form which is downloadable from the Board's website.

The duly filled form is returned on or before the prescribed closing date and is accompanied by appropriate examination entry fees.

Late applications are liable for penalty fee as indicated in the examination entry form

(iii) The candidate has met the minimum training requirements provided by approved Tuition Provider, and the examination entry form has been endorsed by the tuition provider certifying that the candidate is ready to sit for the examinations.

- (d) The candidate must indicate in the examination entry form, an examination center preferred to take the examinations. The Centers currently approved by the Board are indicated at the back of an entry form. Examinations are conducted in as many centers in the country as the Board may determine from time to time.
- (e) Change of examination center shall be allowed if lodged in writing at least one month before the date the examination is to commence. Late requests for change of center shall not be entertained.
- (f) The candidate once accepted to take the examinations shall later receive an Examination Admission letter, containing the examination time table specifying the center at which the candidate shall write the examination. Detailed

instructions to examination candidates shall be enclosed and should be read carefully. The Admission Docket shall be posted to the candidate at least two weeks before the date of the examination. Candidates residing in Dar es Salaam shall be informed when to come and collect their letters of admission in person at the Board's offices.

- (g) An examination candidate will be allowed to enter in the examination room on production of an examination admission letter and NBAA Identity Card.

6.3 ORDER OF TAKING EXAMINATIONS AND EXAMINATIONS COMPLETION PERIOD

A registered candidate is required to observe this requirement while applying to sit for any level of the Board's examinations to take advantage of the options available.

6.3.1 Accounting Technician Level I & II

A candidate is at liberty to choose the number of papers to attempt in these levels and shall be allowed to retain a pass obtained in any subject attempted on scoring a pass grade.

A candidate applying to sit for the Accounting Technician Level I examinations shall be required to pass all the papers in that level before being allowed to move to the Accounting Technician Level II.

6.3.2 Duration of retaining passed papers:

A candidate shall be given a maximum of three years to complete the passed papers in a level, failure of which the passes of the

previously passed papers shall be withdrawn and a candidate shall have to re-sit all the papers in that level.

- 6.3.3 **Maximum Time Limit to Complete a level**
A candidate shall be given a maximum of four years to complete a level before being automatically deregistered.

6.4 EXAMINATION POSTPONEMENT

- 6.4.1 **Postponement within Acceptable dates**
A candidate wishing to withdraw from an examination, may do so in writing and is required to lodge the application to reach the Board on or before 31st March – for the May examinations and 30th September for the November examination. In such cases, full fee shall be carried forward to the immediate next examination session. A candidate shall, however, be required to fill a fresh examination entry form and submit it before the normal closing date of receiving the application to examination entry.
- 6.4.2 **Postponement after the acceptable dates**
Application to postpone the examinations received after the acceptable dates i.e. after 15th February for May examinations and 15th August for November shall not be entertained. In such situations, a candidate shall be required to pay afresh all the applicable fees.
- 6.4.3 **Postponement due to Ill-health (medically unfit)**

6.4.3.1 A candidate falling sick during the examination week may lodge an application to postpone from an examination in writing. The application should be supported by a valid medical report from the registered practitioner to substantiate the claim.

6.4.3.2 Treatment sheets, prescriptions, sick sheets for purposes of validating a postponement claim shall not be considered for this purpose.

6.4.3.3 A candidate whose application for postponement has been accepted by the Board, shall be required to fill a fresh examination entry form applying for the examination the next coming session and lodge it on or before the closing date of receiving the applications.

Half of the fees paid may be carried forward to the next examination session upon application.

6.5 REQUESTS FOR EXEMPTION

- (a) Applicants seeking exemptions in parts of the Board's examinations shall indicate such requests in the Candidacy Registration and Exemption form by filling an appropriate section of the form.
- (b) Applications for exemptions should to be finalized before one sits for the subject(s) in an examination level in which exemption is sought and the application for exemption should be lodged at least **two months before the closing date of the examination session** to allow sufficient time for the application to be verified and assessed.

- (c) An applicant shall be required to submit detailed syllabus and transcripts for the programme(s) undertaken showing the subject content details for the subject(s) in which exemption is sought for assessment.
In cases where the institutional program has already been assessed by the Board and exemption to the program granted (this applies to the accounting programmes offered by the institutions of higher learning within the country) then the syllabus need not be attached.
- (d) An application for exemption shall not be considered if an applicant has already attempted any subject in that level.
- (e) The Board shall consider an applicant's request for exemption upon being satisfied that the coverage of the subject(s) being requested for exemption adequately covers at least 80% of the NBAA syllabus.
- (f) In all instances, it is important to show proof that the University or institution awarding that qualification is an accredited institution. Such a proof can be obtained from Tanzania Commission for Universities (TCU) or National Council for Technical Education (NACTE) as the case may be.
- (g) The application for exemption shall have to be finalized before attempting an examination level for which exemption is sought.
- (h) The exemption sought by an applicant shall be considered on a subject to subject basis upon receipt of adequate evidence of the content of the subjects in which exemption is sought.

- (i) No exemption shall be granted at the Intermediate (Skills and Analysis Level) and at the Final Levels (Professional Analysis, Application and Evaluation Level) of the Board's examinations.
- (j) NBAA's candidates transferring from the phased out examination scheme to the new examination scheme shall enjoy exemptions on the previously passed papers as shall be spelt out in the conversion scheme.

7.0 FEES

An applicant wishing to register and sit for the Board's examinations shall be required to pay appropriate fees upon submission of the candidacy registration and/or examination entry form.

7.1 Major Types of Fees

There are four major types of fees payable by the applicant to the Board:

- (i) The first type of fee is a **Candidacy Registration Fee** which is payable upon submission of a duly completed Candidacy Registration Form. As evidence of registration, a student shall be given a Candidacy Registration Number (CR. No.) and an identity card bearing that number.
- (ii) The second type of fee is a **Student's Annual Subscription Fee (SASF)** which is payable, by those applicants who are registering with the Board for the first time, upon registration, and thereafter every January of each year. For those who have already registered themselves as candidates, the fee is payable every year in the month of January. This fee shall to be paid annually by every candidate as long as

he/she is registered as a candidate with the Board and wishes to remain in the register of candidates. The fee ceases to be payable when one completes the CPA programme in full or ceases to be registered as a candidate with the Board.

- (iii) The third type of fee is an **Exemption Fee**. This fee shall be payable by those applicants who by virtue of their prior learning, seek exemptions on parts of the Board's examinations. This fee shall be submitted along with the application for candidacy registration or once the amount payable has been determined.
- (iv) The fourth type of fee is the **Examination Fee**. This fee shall be payable upon submission of duly filled Examination Entry Form applying for an examination in an examination level.

7.2 Other types of fees that may be payable depending on the candidate's status may include:

- (i) **Penalty Fee**
A candidate who submits an application for candidacy registration and/or examination entry after the closing date of receiving such applications shall be liable for a penalty fee charge which shall be paid along with other applicable fees.
- (ii) **Transcript fee**
Transcript fee shall be charged to a candidate who lodges a request for preparation of transcript. A candidate who applies for a transcript shall also be required to submit two colored identical pass port size photographs.

(iii) Loss/renewal of ID fee

A candidate who has lost his/her identity or wants to renew the ID card upon expiry shall be charged such a fee. The candidate shall be required to submit two colored identical pass port size photographs and must fill an ID request form.

(iv) Search fee

A candidate who requests for an information which requires for searching of such information shall be required to pay for search fee. Such information may include previous performance records, receipts for payments done to the Board etc.

(v) Duplicate certificate fee

A candidate who request for a copy of his/her certificate shall be required to pay the required fee and submit a police report on loss of such document and copy of public announcement notification.

(vi) Appeal fee and late lodgment of appeal fee

A candidate who wishes to appeal against examination results or any penalty imposed shall be required to pay for the service accompanied with a lodgment of appeal form. Similarly, a candidate who lodges an appeal after the stipulated period shall be charged late lodgment of appeal fee.

(vii) Form fee

Candidate who submits an application for candidacy/examination shall be required to pay fee for the respective form
The rates for the above fees shall be

determined by the Governing Board from time to time.

7.3 Mode of Payment of the fees:

Payments of fees/charges shall be made through NBAA Account as shall be determined by the Board and indicated in the relevant form(s).

The original-pay-in slip shall have to be submitted to the Board for receipting. The slip has to be attached together with the relevant form(s) supporting that payment.

8.0 TRAINING OPPORTUNITIES

Although the Board does not directly involve itself in training of candidates preparing to sit for its examinations, it collaborates with training institutions both public and private to ensure that quality training is offered to candidates preparing for the examinations.

Training opportunities is available on either part-time or full time basis as detailed hereunder:

8.1 Part-time Courses:

Candidates aspiring to sit for the Board's examinations must undertake rigorous training offered by the registered tuition providers before sitting for the examinations. The tuition providers conduct training in different modes depending on the varied choices of the learners. The training can be either done during the evening and/or on weekends or on day time where candidates in employment may request for full day release from their employers

The part-time courses have proved to be useful as they provide platforms to exchange knowledge, ask questions and solve problems in group work.

8.2 Full time Courses:

Full-time courses provide structured training schemes resulting into award of certificates, diplomas/higher diplomas or degrees on successful completion of the programme. The institutions which run such programmes follow an approved syllabi which is recognized by the Board and which may result into exemptions on parts of the Board's examinations.

All in all upon completion of such programmes aspiring candidates must seek registration with the Board as candidates and attend review classes offered by the registered tuition providers before sitting for the examinations.

8.3 Study Aids:

The Board in an endeavour to assist candidates preparing for its examination provides the following:

8.3.1 A specialized reference library:

The Board maintained a specialized library which is stocked with relevant reading materials. The library is at the Mhasibu House Complex. All registered candidates who are up-to-date with their subscriptions are allowed to use the library throughout the year without additional cost. The learning materials stocked at the library provide additional readings to candidates over and above what is in the specialized learning materials developed specifically for each subject areas examined by the Board.

8.3.2 Learning Materials:

The Board has developed specialized learning materials for each subject area which are designed in a manner that candidates can easily grasp and acquire the appropriate knowledge in the area to be examined. The readily available end of chapter questions also

help the candidate to build a solid foundation in answering examination questions.

- 8.3.3 Other facilities and learning resources provided by the Board include:
- a. Questions and Suggested Solutions of previous examinations
 - b. Detailed Examiners' and Performance Report
 - c. Students' Newsletter
 - d. A bookshop which sells most of the required reading materials

9.0 DECLARATION OF RESULTS

Results of the examination shall be communicated to every candidate as soon as possible, once the results have been approved and declared by the Governing Board.

Candidates shall be informed of their examination results through individual letters dispatched to each candidate but the general results shall be displayed on the NBAA Public Notice Board and on the website.

The result letters to each candidate shall show the performance in each paper by using the following codes:

A	=	Distinction	=	80 – 100%
B	=	Credit	=	60 – 79%
C	=	Pass	=	40 – 59%
F	=	Fail	=	0 – 39%
X	=	Did not attempt (Absent)		
E	=	Exempted		
Q	=	Disqualified		

Candidates shall not be informed of the numerical grades scored in any paper.

10.0 Minimum Pass Mark:

The Board shall determine the minimum pass mark to its examinations. The current pass mark for the Professional examinations is be 40%.

11.0 NBAA AWARDS

The Accounting Technician Certificate

A candidate who has successfully completed the Accounting Technician Level I shall be awarded a Statement of Success Letter while a candidate who has successful completed Accounting Technician Level II shall be awarded Accounting Technician Certificate.

12.0 TRANSITIONAL ARRANGEMENTS

12.1 Candidates transferring from phased out syllabus to the new syllabus

The Board has in place a system of accommodating candidates transferring from old/phase out syllabus to the new syllabus. A Conversion Scheme has been prepared to take account of candidates who have completed a level/module or those who have been referred in one or two subjects in the phased out syllabus (May 2008 – May 2014 syllabus) transferring to the new syllabus.

The following categories of candidates' examination status have been considered in the Conversion Scheme

12.1.1 Candidates who passed a level/module
Candidates who had passed a level, now transferring to the new syllabus shall be required to sit for the new subjects that have not been covered in the phased out syllabus.

12.1.2 Candidates with Referral Status:
Candidates who had referral status, now transferring to new syllabus shall be

considered on paper to paper basis for all the papers that had not been covered under the new syllabus.

The candidates, however shall be required to observe the progression rule.

12.1.3 Candidates whose referral status was revoked/withdrawn under the phased out examination Candidate with that status now transferring to the new syllabus shall be considered on all the papers that had been revoked plus the all other papers that had not been covered under the new syllabus.

12.1.4 Candidates who had fail status
Candidates who had failed a level/module now transferring to the new syllabus, shall be considered on the basis of current examination status he/she holds.

The table below sets forth the conversion scheme to be applied in determining new entry point to candidates who sat under the current examination scheme and syllabus.

13. CONVERSION SCHEME:

The conversion scheme shows how candidates under the existing syllabus will be transferred to the new examination scheme and syllabus.

The conversion scheme aims at ensuring that candidates under the current examination scheme are fairly placed in the new syllabus by considering the papers that have already been passed so that they can get an exemption (a credit) on them.

Such consideration has only been made to those candidates who have either gained a pass in a level/module or have been referred in one or two paper(s) as the case may be.

Candidates who have not earned a referral status or passed i.e. failed candidates in a level/module will have to sit for the corresponding papers under the new examination scheme.

13.1 Accounting Technician Examinations

13.1.1. Accounting Technician Level I

Candidates who have successfully completed ATEC I of the existing syllabus shall be required to sit for T03: Introduction to Information and Communication Technology in ATEC I. This is a new subject introduced in this level.

13.1.2 Accounting Technician Level II

Candidates who have successfully completed ATEC II shall proceed to Foundation Level examinations.

EXAMINATION STRUCTURE AND CONVERSION SCHEME

To assist candidates who transfer from the old examination scheme to the revised examination scheme, a conversion scheme has been worked out (simplified) to show where these candidates fit in the new scheme.

The table below shows the papers to be attempted by the by the candidates shifting from the old scheme to the New Scheme.

Papers in the Current Examination Scheme		Papers in the New Examination Scheme		Subjects to be Attempted to a candidate who has completed a level/module
CODE	SUBJECT NAME	CODE	SUBJECT NAME	
T01	Book-keeping & Accounts	T01	Book-keeping & Accounts	A Candidate who has completed ATEC I shall be required to sit for ATEC I – Paper T03 and all Four papers of ATEC II. A referred candidate shall be required to sit for the corresponding paper(s) PLUS paper T03 as detailed below
T02	Elements of Business Mathematics and statistics	T.02	Elements of Business Mathematics and statistics	
T03	Introduction to Commercial Knowledge, Management Practices and Ethics	T03 NEW	Introduction to Information and Communication Technology	
T04	Business Communication Skills	T04	Business Communication Skills	

Accounting Technician Level II

T05	Principles of Accounting and Auditing	T05	Principles of Accounting and Auditing	<p>A Candidate who has completed ATEC II shall be required to sit for Foundation Level examinations.</p> <p>A referred candidate shall be required to sit for the corresponding paper(s) in ATEC II while referred candidates for T08 shall be required to sit for paper T03 in ATEC I as detailed below</p>
T06	Elements of Costing, Procurement and Supplies Management	T06	Principles of Cost Accounting and Procurement	
T07	Principles of Economics and Taxation	T07 NEW	Elements of Commercial Knowledge and Taxation	
T08	Introduction to Information and Communication Technology	--	---	
T09	Accounting for Public Sector and Cooperatives	T08	Accounting for Public Sector and Cooperatives	

REFERRED CANDIDATES:

Referred paper(s) under the current examination scheme	Paper(s) to be Attempted under the New scheme	Papers to be Exempted
T01	T01 & T03	T02 and T04
T02	T02 & T03	T01 and T04
T03	T03	T01,T02 and T04
T04	T04 and T03	T01 and T02
T01 & T02	T01, T02 & T03	T04
T01 & T03	T01 & T03	T02 and T04
T01 & T04	T01, T04 & T03	T02
T02 & T03	T02 & T03	T01, and T04
T02 & T04	T02, T04 and T03	T01
T03 & T04	T03 & T04	T01 & T02

Referrals for ATEC II

T05	T05	T06, T07 & T08
T06	T06	T05,T07 & T08
T07	T07	T05, T06 & T08
T08	T03 in ATEC I	T05, T06 & T07
T09	T08	T05, T06 & T07
T05 & T06	T05 & T06	T07 & T08
T05 & T07	T05 & T07	T06, & T08
T05 & T08	T05 & T03 in ATEC I	T06, T07 & T08
T05 & T09	T05 & T08	T06, T07
T06 & T07	T06 & T07	T05 & T08
T06 & T08	T06 & T03 in ATEC I	T05, T07
T06 & T09	T06 & T08	T05 & T07
T07 & T08	T07 & T03 in ATEC I	T05, T06 & T08
T07 & T09	T07 & T08	T05 & T06
T08 & T09	T08 & T03 in ATEC I	T05, T06 & T07

14.0 The Five-year Exemption Limit

All the qualifications seeking exemptions from the Board's examinations shall only be considered for exemption if they are presented within five years after being acquired. A lesser exemption – a level lower than what would have been granted would be given to holders who request for exemption after the five-year exemption limit has expired.

15.0 Revised syllabus

According to Examination and Training By-laws 2014 NBAA Examination Scheme is required be reviewed after every five years.

The phased out Examination Scheme was launched in November 2014. In this case a new Examination Scheme has to be in place in November 2019. Unlike other reviews of the Examination Scheme, this review did not involve major changes. The major work that was done in this review include among other things; the harmonization of the syllabi outlines with learning materials, adding some important topics that were missing in the syllabus outlines, adding some notes that were missing in the learning materials.

Therefore, the number of subjects have been maintained as in the previous ATEC syllabus i.e. four subjects in ATEC I and four subjects in ATEC II.

ACCOUNTING TECHNICIAN LEVEL I

Code	Subject Name
T01	<i>Bookkeeping and Accounts</i>
T02	<i>Elements of Business Mathematics and Statistics</i>
T03	<i>Introduction to Information and Communication Technology</i>
T04	<i>Business Communication Skills</i>

1.0	SUBJECT CODE AND NAME:	T01: BOOK-KEEPING AND ACCOUNTS
2.0	LEVEL:	ACCOUNTING TECHNICIAN LEVEL I
3.0	PREREQUISITE SUBJECT:	NONE
4.0	CONTACT HOURS:	120

5.0 SUBJECT DESCRIPTION

This is an introduction to the financial accounting subject and assumes candidates have no prior knowledge of the subject. It deals with the recording of business transactions and the preparation of basic financial statements for entities

6.0 PRINCIPAL LEARNING OUTCOME

Apply knowledge of Book keeping and Accounts for recording, posting business transactions in the book of accounts and preparation of accounting statement in private and public sector accounts

7.0 INDICATIVE CONTENT AND SUPPORTING LEARNING OUTCOMES

7.1 Introduction to Bookkeeping and Accounting Learners will be able to:

- a. Define the terms book-keeping and accounting.
- b. List the differences between book-keeping and accounting.
- c. Describe field of accounting.
- d. Define and state the differences between financial accounting and book-keeping.
- e. List the accounting concepts and explain applicability of each accounting concepts in business, covering the following:
 - Business entity
 - Going concern
 - Money measurement
 - Accrual
 - Consistency

- Duality
 - Matching Concept
 - Historical Cost
 - Cash basis
 - Accounting period
 - Materiality
 - Prudence / conservatism
- f. Define accounting standards.
- g. State the importance of accounting standards

7.2 Accounting Information

Learners will be able to:

- a. Define accounting information.
- b. Explain the qualities of accounting information.
- c. Identify users of accounting information.
- d. Described the accounting information needed by different users of financial statements covering the following:
 - Investors
 - Employees
 - Lenders
 - Suppliers and other Creditors
 - Customers
 - Government and its agencies
 - General public

7.3 Regulatory Framework of Accounting in Tanzania

Learners will be able to:

- a. Explain the history of accounting profession in Tanzania.
- b. Describe the importance of regulation of financial reporting.
- c. Describe requirement/ availability of accounting information for different forms of business organisation.
- d. Identify the role of National Board of Accountants and Auditors (NBAA)

- e. State the role of the International Federation of Accountants (IFAC).
- f. Explain the Professional Code of Conduct issued by NBAA.

**7.4 Accounting Equation and Principle of Double Entry
Learners will be able to:**

- a. Define:
 - Accounting Equation
 - Principle of Double Entry
- b. Explain:
 - Elements of Accounting Equation
 - Identify the effect of changes in elements of accounting equation
 - State the connection between accounting equation and the application of the double entry book-keeping
 - State the rules for debit entry and credit entry
 - Make double entry records in a given set of transactions.

**7.5 Business Transactions and Source Documents
Learners will be able to:**

- a. Define business transactions
- b. Identify types of business transactions
- c. Mention and explain major source documents in business activities

**7.6. Books of Original Entry and Ledger
Learners will be able to:**

- a. Identify types of books of account
- b. Explain:
 - Books of original entry
 - Ledger
 - Chart of Accounts
- c. Identify books of original entry and their purposes.

7.7 Record and post accounting transactions

Learners will be able to:

- a. Record day to day transactions in the books of prime entry
 - Purchase Day Book / Purchase journal
 - Sales Day Book / Sales Journal
 - Return Outward (Purchases Return) Day Book / journal
 - Return Inwards (Sales Return) Day Book/ journal
 - Cash payment journal
 - Cash receipt journal
 - Journal proper
- b. Post journal entries to individual accounts in the ledger
 - Sales ledger
 - Purchases Ledger
 - General ledger

7.8 Cash Books and Petty Cash

Learners will be able to:

- a. Define and explain
 - Cash Book
 - Two column cash books
 - Three column cash books
 - Petty cash book
- b. Explain the format of a cash book and petty cash book
- c. Record and post cash receipts and cash payments in the:
 - Cash book
 - Petty cash book
- d. Calculate
 - Cash discount
 - Trade discount
- e. Record Cash receipts and payment through bank
 - Two columnar cash books
 - Three columnar cash books

7.9 Bank Reconciliations

Learners will be able to:

- a. Define and explain bank reconciliation
- b. State and explain causes of disagreement between bank statement and cash book balances.
- c. List items commonly appearing in the bank statements and not in cash book.
- d. Prepare an updated cash book.
- e. Prepare statement of bank reconciliation.
- f. State the importance of preparing periodic bank reconciliation statements

7.10 Preparation of Trial Balance

Learners will be able to:

- a. Define and explain the trial balance
- b. Calculate account balances for different individual accounts in the ledger.
- c. Identify debit and credit balances
- d. Extract a trial balance at a particular date from a given set of individual accounts in the ledger.

7.11 Preparation of Financial Statements

Learners will be able to:

- a. Define financial statements.
- b. State objectives and qualities of good financial statements.
- c. State and explain element of financial statements as per the framework for preparation and presentation of financial statements.
- d. Mention and explain sets of financial statements as per IAS 1.
- e. Prepare statement of income as per guidance of IAS 1.
- f. Prepare statement of financial position as per guidance of IAS 1.

8.0 LEARNING CONTEXT:

- a. Lecturing
- b. Classroom discussions
- c. Group works
- d. Case studies
- e. Individual assignments
- f. Surfing/browsing (Web based materials)

9.0 RECOMMENDED LEARNING MATERIALS

NBAA, (2019). Book-Keeping and Accounts Study Text. NBAA. Tanzania

10.0 OTHER RECOMMENDED LEARNING MATERIALS

Wood, Frank and Sangster A. (2008). Business Accounting, 12th Edition: Prentice Hall

International Accounting Standards Board, (2010). International Accounting Standard on: Presentation of Financial Statements

Gee Paul, (2011). Financial Reporting for Business, Prentice Hall

Spicer and Pegler's, (2010). Book-Keeping and Accounts, 27th Edition: Butterworth- Heinemann

Hedges, Roy, (2009). Book Keeping Made Easy, 2nd Edition: Law Pack Publishing Ltd

Weetman, P. (2010). Financial Accounting – An Introduction, 4th Edition: Financial Times /Prentice-Hall.

Wood, Frank, (2009). Book keeping and Accounts, 7th Edition: Financial Times Management

Principles of Accounts for East Africa; Students' Book, 2nd ed.2011.

Razek, Joseph R., Ives, Martin R., Hosch, Gordon A., (2012). Introduction to Government and Not for Profit Accounting, 6th Edition: Prentice-Hall.

Dermine, Jean, Bissada, Jousef F, (2012). Asset and Liability Management – a guide to value creation and risk control, Prentice Hall

Arora, M.L., (2012), Students Manual Book-Keeping, Principles of Accounting and Auditing: NBAA

1.0 SUBJECT CODE AND NAME:	T02: ELEMENTS OF BUSINESS MATHEMATICS AND STATISTICS
2.0 LEVEL:	ACCOUNTING TECHNICIAN LEVEL I
3.0 PREREQUISITE SUBJECT:	NONE
4.0 CONTACT HOURS:	120

5.0 SUBJECT DESCRIPTION

The subject introduces candidates to the basic mathematics and statistics tools. The aim of the subject is to give the candidates the basic mathematical and statistical knowledge and skills as a tool of learning and understanding related subjects at higher levels.

6.0 PRINCIPAL LEARNING OUTCOME

Build basic skills in the collection, processing, presentation and interpretation of simple numerical and statistical data and apply them in accounting and business situations.

7.0 INDICATIVE CONTENT AND SUPPORTING LEARNING OUTCOMES

7.1 Basic Arithmetic

7.1.1 Number Systems and Types of numbers (odd, even, prime, natural (counting), integers, real numbers, decimals, accuracy and Approximation

Learners will be able to:

- a. Identify all types of numbers
- b. Apply the number system in accounting and business situations
- c. Explain the accuracy and approximation of numbers

7.1.2 Basic Arithmetic Operations

Learners will be able to:

- a. Apply the basic arithmetic operations in accounting and business transactions.

7.2 Elementary Mathematics

7.2.1 Fractions

Learners will be able to:

- a. Identify different type of fractions
- b. Apply the concept of fractions in accounting and business situations.

7.2.2 Elementary Algebra

Learners will be able to:

- a. Explain the meaning of an algebraic expression
- b. Simplify an algebraic expression
- c. Express a relationship of values or variables in form of an algebraic expression

7.2.3 Roots, Powers and Indices

Learners will be able to:

- a. Apply roots, powers and indices in number system

7.2.4 Ratios and Proportions

Learners will be able to:

- a. Distinguish between ratios and proportions
- b. Divide any given value in form of given ratios
- c. Apply ratios and proportions in accounting and business situations

7.2.5 Logarithms

Learners will be able to:

- a. Define logarithms
- b. Identify different types of logarithms
- c. Use logarithms in simplifying mathematical expressions

7.2.6 Percentages

Learners will be able to:

- a. Explain the meaning of percentages
- b. Expose any value in percentage
- c. Convert percentage to fractions and vice versa
- d. Apply percentages in accounting and business situations

7.2.7 Metrics of Weights and Measurements

Learners will be able to:

- a. Identify different types of weights and measures
- b. Convert any type of weights and measures to a different type
- c. Express one type of weights, and measures in different units
- d. Apply weights and measures concept in accounting and business situations

7.2.8 Measurement of Areas of Squares, Rectangles and Circles

Learners will be able to:

- a. Determine the areas and perimeters of squares, rectangles and circles
- b. Describe the relationship between areas and perimeters/circumferences
- c. Apply the concept of measurements of areas in business and accounting situation

7.2.9 Currency Conversion

Learners will be able to:

- a. Identify different types of currencies
- b. Describe the concept of exchange rates
- c. Convert one type of currency to another using given exchange rates
- d. Apply the concept of foreign currency conversion in accounting and business situation

7.2.10 Arithmetic and Geometric Progression

Learners will be able to:

- a. Explain the meaning of a progression and series
- b. Distinguish between the Arithmetic and Geometric progression
- c. Determine any term in an arithmetic or geometric progression
- d. Determine the sum of any number of terms in an arithmetic or geometric progression
- e. Apply the concept of progression and series in accounting and business situation.

7.3 Equations and Inequalities

7.3.1 Simple Coordinates, Graphs, Simple Linear Equations; Quadratic Equation, Simple Simultaneous equation (two variables) Graphs for simple equations and introduction to inequalities

Learners will be able to:

- a. Construct a graph for an equation
- b. Identify a linear equation and quadratic equation
- c. Formulate a linear equation
- d. Solve a linear equation and quadratic equation
- e. Identify simultaneous equation
- f. Solve simultaneous equation
- g. Identify an inequality
- h. Solve an inequality
- i. Apply the concept of equation an inequality in accounting and business situations

7.4 Mathematics of Finance

Simple and Compound Interest, Discounting and Time Value of Money, Annuity and Sinking Fund, Present Value of Annuity and Amortization, Depreciation.

7.4.1 Simple and Compound Interest

Learners will be able to:

- a. Calculate simple and compound interest
- b. Apply simple and compound interest in accounting and business situations

7.4.2 Discounting and Time Value of Money

Learners will be able to:

- a. Explain the concept of discounting and time value of money
- b. Determine the value of money at any given time using a given discount rate/compounding rate
- c. Apply the concept of discounting and time value of money in accounting at business situations

7.4.3 Annuity, Sinking Fund, Present Values of Annuity and Amortization

Learners will be able to:

- a. Calculate amount of Annuity and determine Sinking Fund
- b. Use Financial tables for Annuity to determine amount of annuity
- c. Calculate Present Value of Annuity, Amortize any given Present Value of Annuity
- d. Use Financial tables of amortization to any Present Value of Annuity
- e. Use financial tables of Amortization to amortize any given Present Value of Annuity
- f. Apply Annuity, Sinking Fund, Present Value of Annuity and amortization in accounting and business situations

7.5 Matrices

7.5.1 Introduction to Matrices, Matrix operations for 2 x 2 matrices addition, subtractions and multiplication, transpose a 2 x2, symmetric of a 2 x 2 matrix Cramer's Rule method to solve a 2 x2 matrix to solve simple simultaneous equation, Inverse matrix

Learners will be able to:

- a. Explain what a matrix and element is
- b. Add or subtract matrices
- c. Multiply matrices
- d. Identify different types of matrices
- e. Transpose a metric
- f. Determine the determinants of a square matrix
- g. Determine the inverse of a matrix
- h. Apply Cramer's rule methods to solve simultaneous equation of 2 x2
- i. Apply the concept of matrix in accounting and business situation

7.6 Introduction to Statistics and Data Collection

7.6.1 Sampling, population, sample and data. Types of data, primary and secondary data, sources of data, methods of data collection, advantages and disadvantages of methods of data collection sampling

Learners will be able to:

- a. Define 'Statistics' and state its uses in business
- b. Define sample and population
- c. Describe the two types of data i.e. primary and secondary data
- d. Mention the sources of data
- e. Describe the methods of collection of data and explain their advantages and disadvantages
- f. Apply the methods of collection of data in accounting and business situations

7.6.2 Sampling Methods of Sampling

Learners will be able to:

- a. Explain 'sampling'
- b. Describe the methods of sampling
- c. Apply several probabilistic and non-probabilistic methods of sampling in accounting and business situation

7.7 Statistical Data Analysis and Interpretation

7.7.1 Raw data, Arrays, Presentation of data in tabulator form, compilation of frequency distribution, cumulative frequency distribution, simple charts, and graphs, histogram, polygon, pie chart, ogives and bar charts

Learners will be able to:

- a. Analyse raw data into arrays and tables
- b. Construct an array frequency distribution graphs and table for any given data
- c. Draw a histogram frequency polygon and interpret them
- d. Draw all types of Bar diagram, Pie chart
- e. Compile a cumulative frequency distribution
- f. Draw an ogive
- g. Interpret all the forms of analysed data
- h. Apply these methods of presentation of data in accounting and business situation

7.8 Measures of Central Tendency

7.8.1 Mean, Median, Mode, Advantages and Disadvantages, Skewness, Geometric mean, Harmonic mean and weighted average

Learners will be able to:

- a. Define all measures of central tendency and their uses in business situations
- b. Calculate and interpret all measures

- of central tendency for a set of values, ungrouped and grouped frequency distribution
- c. Apply the measures of central tendency in accounting and business situations

7.9 Measures of Dispersion

7.9.1 Range, Interquartile Range, (Quartile Deviation), Mean Deviation, Standard deviation, variance, coefficient of variation, application of measure of dispersion in business

Learners will be able to:

- a. Define dispersion
- b. Define range, quartile deviation, mean deviation, standard deviation, variance and coefficient of variation
- c. Calculate and interpret all these measures of dispersion for a set of values un-grouped and grouped frequency distribution
- d. Apply the measures of dispersion in accounting and Business situation

7.10 Simple Index Numbers

7.10.1 Simple Index Number, Price relative, simple aggregate Index, Simple Average Index Laspeyre, Paasche and Fisher's Ideal Index

Learners will be able to:

- a. Explain index number
- b. Calculate price relatives, simple aggregate index and simple average index
- c. Calculate Laspeyre's, Paasche's and Fisher's Ideal Index
- d. Interpret price relative, simple aggregate and simple average index
- e. Apply concept of simple index number in accounting and business situations

7.11 Theory of Sets

7.11.1 Sets and Basic Operations on sets, Set Notations, Venn Diagram, Sets Operations (Unions, Intersection, Subsets, Joint Sets, Disjoint Sets)

Learners will be able to:

- a. Apply Basic Concepts and Operations on sets, set notations
- b. Apply set notations on various cases
- c. Explain Unions, intersection, subsets, joint sets, disjoint sets
- d. Use and interpret Venn Diagrams
- e. Demonstrate the use of set operations in accounting and business situations

7.12 Permutation and Combination

7.12.1 Definition of Permutation, combination, simple cases of permutation and combination and simple Binomial Expansion

Learners will be able to:

- a. Define permutation and combination
- b. Expand a binomial expansion
- c. Apply permutation and combination in simple cases
- d. Apply permutation and combination in accounting and business situation

7.13 Basic Probability Theory

7.13.1 Trials, outcomes, and events, mutually exclusive and independent events

Learners will be able to:

- a. Define trials, outcomes, events, mutually exclusive events and
- b. independent events

7.13.2 Simple probability, conditional probability, probability tree diagram

Learners will be able to:

- a. Define probability
- b. Explain conditional probability
- c. Define a free diagram
- d. Apply the tree diagram in probability
- e. Calculate probability of simple events
- f. Apply the basic probability theory in accounting and business situations.

8.0 LEARNING CONTEXT

- a. Lectures
- b. Tutorials
- c. Classroom discussion
- d. Group work
- e. Assignments

9.0 RECOMMENDED LEARNING MATERIALS

NBAA (2019). Elements of Business Mathematics and Statistics Study Text. NBAA. Dar-es-Salaam, Tanzania.

10.0 OTHER RECOMMENDED LEARNING MATERIALS

Alexander Holmes,[†] Barbara Illowsky, Susan Dean (2018). Introductory Business Statistics; ISBN-10: 9888407406, Samurai Media Limited.

Charles Henry Brase,[†] Corrinne Pellillo Brase (2015). Understanding Basic Statistics, 7th Edition. Brooks. ISBN-10:1305254066.

Tuttle Michael, Graves Virginia, Roueche Nelda (2010). Business Mathematics 10th Edition. Prentice Hall.

Abdul, A.N.S. (2004). A Study Guide for Elements of Business Mathematics and Statistics – NBAA.

David M. Levine, Timothy C. Krehbiel,[†] Mark L Berenson (2012). Business Statistics - A First Course, 6th Edition, Pearson. ISBN-13: 978-0132807265.

Patrick W. Shannon,[†] David F. Groebner (2004). Business

Mathematics and Statistics, Sixth Edition. Prentice Hall. 13:
978-0131498556

Teresa Bradley (2013). Essential Mathematics for Economics
and Business. 4th Edition, Wiley. ISBN-13: 978-1118358290.
Tuttle Michael, Graves Virginia, Roueche Nelda (2010).
Business Mathematics 10th Edition. Prentice Hall.

1.0	SUBJECT CODE AND NAME:	T03: INFORMATION AND COMMUNICATION TECHNOLOGY
2.0	LEVEL:	TECHNICIAN LEVEL I
3.0	PRE-REQUISITE SUBJECT:	NONE
4.0	CONTACT HOURS:	120

5.0 SUBJECT DESCRIPTION

This subject introduces students to the fundamental concepts in information technology that provide the technical foundation for computer applications. A range of information technology concepts are presented. Popular basic computer applications, including word processing, spreadsheets and databases are used to supplement the IT concepts introduced in the course.

6.0 PRINCIPAL LEARNING OUTCOME

Apply knowledge and skills in Information technology to solve problems in the business environment.

7.0 INDICATIVE CONTENT AND SUPPORTING LEARNING OUTCOMES

7.1 Introduction to Information and Communication Technology

7.1.1 Historical Development of Information and Communication Technology

Learners will be able to:

- a. Trace the development of information technology and its impact on accounting profession.
- b. Explain changes that have occurred as a result of ICT.
- c. Correlate development of ICT and other areas of economic development.

- 7.1.2 Broad Understanding of ICTs
Learners will be able to:
- Define various common terms used in information and communication technology.
 - Relate those definitions to the accounting profession.
- 7.1.3 Advantages and Disadvantages of Using ICT
Learners will be able to:
- Explain advantages of using ICT.
 - Explain disadvantages of using ICT.
 - Explain specific challenges facing developing countries like Tanzania in relation to ICT.
- 7.1.4 Strategic Relevance of ICT
Learners will be able to:
- Explain how ICT improves effectiveness.
 - Explain how ICT improves efficiency.
 - Explain how ICT improves life standards.
- 7.1.5 Types of Computers
Learners will be able to:
- Explain various computer types based on size.
 - Explain various computer types based on technology (analogue and digital).
 - Explain various computer types based on processor types.

7.2 Computer System

- 7.2.1 Hardware Components
Learners will be able to:
- Identify various hardware components of a computer systems (Input, Output, Processing, Storage, communicating).
 - Evaluate various input, output, storage and processing methodologies.

- c. Compare various inputs, processing, output and communicating strategies.
- d. Identify technical, organizational and management factors that are used in selecting input, processing, output and communicating devices.

7.2.2 Computer Software

Learners will be able to:

- a. Define the term software.
- b. Identify various types of software based on type of problem that the software addresses.
- c. Define the term systems software.
- d. Explain various types of systems software (operating systems, utility software, device drivers, and programming languages).
- e. Define the term application software.
- f. Explain various types of application software (general purpose and specific purpose).

7.3 Data Communication Systems

7.3.1 Introduction to Data Communication Systems

Learners will be able to:

- a. Define the concept of data communication systems.
- b. Identify the differences between data communication and computer networks.
- c. State advantages and disadvantages of data communication systems.
- d. Explain various data communication systems.
- e. Compare capabilities of each type of systems
- f. Identify the components of data communication systems.

7.3.2 Data Communication Terminal

Learners will be able to:

- a. Explain various data communication terminals.
- b. Compare capabilities of each type of terminal.
- c. Explain type of data needs to be conveyed in each of the identified data communication terminal.

7.3.3 Data Communication Channel

Learners will be able to:

- a. Explain various data communication channels.
- b. Compare capabilities of each type of channel.
- c. Explain type of data needs to be conveyed in each of the identified data communication Channel.

7.3.4 Data Communication Hardware

Learners will be able to:

- a. Explain various data communication hardware.
- b. Compare capabilities of each type of hardware.
- c. Explain type of data needs to be conveyed in each of the identified data communication hardware.

7.3.5 Data Communication Software

Learners will be able to:

- a. Explain various data communication software.
- b. Compare capabilities of each type of software.
- c. Explain type of data needs to be conveyed in each of the identified data communication software.

7.4 Business Use of Internet, Intranet and Extranet

7.4.1 Internet

Learners will be able to:

- a. Define the term internet.
- b. Explain various tools available in internet (www, email, blogs, social networks and any other tool.
- c. Explain usage each of the available tools in internet.
- d. Search information on the internet.
- e. Evaluate information available in the internet.

7.4.2 Intranet

Learners will be able to:

- a. Define the term intranet.
- b. Explain various key players in the intranet use.
- c. Explain various tools facilitating intranet (networks, portal, firewalls, www, email, and any other tool.)
- d. Explain the advantages and disadvantages of intranet
- e. Explain the possible risks that intranet users may face

7.4.3 Extranet

Learners will be able to:

- a. Define the term extranet.
- b. Explain various key players in the use of extranet.
- c. Explain the advantages and disadvantages of extranet
- d. Explain the possible risks that extranet users may face

7.4.4 E-Business and E-commerce

Learners will be able to:

- a. Define the term e-Business and e-commerce
- b. Trace developments of e-Business and e-commerce.
- c. Explain how E-Business differs from e-commerce.
- d. Explain infrastructure for e-Business and e-commerce.
- e. Explain advantages of e-Business and e-commerce to firms.
- f. Explain challenges of both e-Business and e-commerce.

7.5 Commonly Used Application Software

7.5.1 Word Processing

Learners will be able to:

- a. Define the term word processing.
- b. List and explain various examples of word processors.
- c. Use various tools in word processing (text management, paragraph management, page management, language management, letter writing tools, and any other tool.

7.5.2 Electronic Spreadsheets

Learners will be able to:

- a. Define the term electronic spreadsheets.
- b. List and explain various examples of electronic spreadsheets.
- c. Use various tools in electronic spreadsheets (statistical, arithmetical, financial, text, database management, lookup and reference, information, etc.).
- d. Use advanced tools in electronic spreadsheets (pivot tables and solver).

7.5.3 Database management systems

Learners will be able to:

- a. Define the term database management systems.
- b. List and explain various examples of database management systems.
- c. Use various tools in database management systems.

7.5.4 Integrated accounting systems

Learners will be able to:

- a. Define the term integrated accounting systems.
- b. List and explain various examples of integrated accounting systems.
- c. Use various tools in integrated accounting systems (e.g. Tally, Quick Books, Sage and MYOB).

8.0 LEARNING CONTEXT:

- a. Lecturing
- b. Classroom discussions
- c. Group works
- d. Case studies
- e. Individual assignments
- f. Surfing/browsing (Web based materials)

9.0 RECOMMENDED LEARNING MATERIALS

NBAA, (2019). Information and Communication Technology Study Text. NBAA. Dar-es-Salaam, Tanzania.

10.0 OTHER RECOMMENDED LEARNING MATERIALS

Deborah Morley, Charles S. Parker (2015). Understanding Computers: Today and Tomorrow, 15th Edition. Cengage Learning. USA.

Gary B. Shelly, Misty E. Vermaat (2012). Discovering Computers FUNDAMENTALS: Your Interactive Guide to the Digital World. Shelly Cashman Series®. Course Technology,

Cengage Learning. USA.

George Reynolds (2015). Information Technology for Managers; 2nd Edition. Course Technology. ISBN-13: 978-1305389830.

Ephraim Turban, Carol Pollard, Gregory Wood (2014). Information Technology for Management: Digital Strategies for Insight, Action, and Sustainable Performance. 10th Edition. Wiley; ISBN-13: 978-1118897782.

Joyce cox, Joan Lambert (2010). Step-By-Step Microsoft Word 2010. Microsoft Press, Washington.

Brian K. Williams, Stacey Sawyer (2014). Using Information Technology, 11th Edition. Graw-Hill. ISBN-13: 978-0073516882

Curtis Frye (2010). Step-By-Step Microsoft Excel 2010. Microsoft Press, Washington.

Joyce cox, Joan Lambert (2010). Step-By-Step Microsoft Power Point. Microsoft Press, Washington.

William Stallings (2007). Data and Computer Communications, 8th Edition, Pearson Prentice Hall. USA.

Alan Evans, Kendall Martin, Mary Anne Poatsy (2012). Technology in Action, 8th Edition. Prentice Hall

1.0 SUBJECT CODE AND NAME: T04: BUSINESS COMMUNICATION SKILLS

2.0 LEVEL: ACCOUNTING TECHNICIAN I

3.0 PRE-REQUISITE SUBJECT: NONE

4.0 CONTACT HOURS: 120

5.0 SUBJECT DESCRIPTION

This subject focuses on effective application of communication skills and techniques in the business context.

6.0 PRINCIPAL LEARNING OUTCOME

On completion of the course, the trainees should have mastered in basic English language skills and be able to use them for communicating effectively in business environment.

7.0 INDICATIVE CONTENT AND SUPPORTING LEARNING OUTCOMES

1.1 General Introduction to Communication Skills

Learners will be able to:

- a. The concept of “Communication” and “Communication Skills”
- b. Basic elements of communication
- c. Types and importance of communication
- d. Barriers to effective communication
- e. Principles of effective communication
- f. Emotional Intelligence

1.2 Demonstrate a Mastery Use of the English Language

Learners will be able to:

- a. Explain and use parts of speech correctly.
- b. Describe how to construct correct sentences.
- c. Explain how punctuations used effectively.
- d. Explain how to use tenses correctly.
- e. Describe how to develop paragraphs effectively.
- f. Identify common sentence errors.

- g. Explain how oral communication differs from written communication.
- h. Explain what non-verbal communication all is about.

1.3 Demonstrate Listening Skills

Learners will be able to:

- a. Differentiate between hearing and listening.
- b. Identify barriers to effective listening.
- c. Differentiate a good listener from a poor listener.

1.4 Writing Skills in Business Correspondences

1.4.1 Demonstrate skills in business correspondences

Learners will be able to:

- a. Describe how to write suitable business correspondences (letters, memos, emails and reports).
- b. Describe how to write persuasive requests, proposals and sales letters correctly.
- c. Describe the appropriate techniques in note taking (from lectures, speeches, books, newspapers, the internet, meetings, etc.).
- d. Explain how to write summaries correctly.
- e. Identify and write different types of essays.

7.4 Demonstrate Visual and Oral Communication Skills

1.1.1 Visual presentation

Learners will be able to:

- a. Choose and use appropriate visual presentation tools such as flip charts, power point.
- b. Use appropriate visual presentation methods such as bar charts, pie charts, maps.

1.1.2 Oral presentation

Learners will be able to:

- a. Identify types of business presentations.
- b. Prepare presentation.
- c. Deliver the presentation following appropriate steps.

7.5 Demonstrate Reading Skills

Learners will be able to:

- a. Describe the different reading strategies.
- b. Identify features of effective reader.
- c. Describe how to scan and skim a text (high reading speed, intensive reading).
- d. Identify factors which can affect reading speed.

7.6 Demonstrate Speaking Skills

Learners will be able to:

- a. Express oneself effectively.
- b. Prepare speeches.
- c. Explain how speeches can be delivered effectively.

8.0 Delivery Methods: Input lecture session (Learners listening and taking notes supported by outline handouts.

- a. Interactive clarifications and further explanations (speaking and listening).
- b. Practical work in groups (reading, discussing and writing).
- c. Group presentation (oral skills).
- d. Role-playing (drama).
- e. Excursion/study tour and writing reports.
- f. Assessment and evaluation (regular exercises/assignment and prompt feedback).

9.0 LEARNING CONTEXT:

- a. Lecturing
- b. Classroom discussions
- c. Group works
- d. Case studies
- e. Individual assignments
- f. Surfing/browsing (Web based materials)

10.0 RECOMMENDED LEARNING MATERIALS

NBAA (2019). Business Communication Skills Study Text.
NBAA. Dar-es-Salaam, Tanzania.

11.0 OTHER RECOMMENDED LEARNING MATERIALS

Shirley Taylor, (2011). Communication for Business: A practical Approach, 7th Edition, Pearson Longman

Gibson W. J & Hodgetts, R.M. (2010). Business Communication, Harper & Row Publishers, Inc. (new edition)

Shirley, T. (2010). Model Business Letters, E-mail & Other Business Documents, FT Prentice Hall, London, 8th Edition.

Bovee C.L. & Thill J. V. (2008). Business Communication Today, Pearson Education International, 9th Edition,

ACCOUNTING TECHNICIAN LEVEL II

Code	Subject Name
T05	<i>Principles of Accounting and Auditing</i>
T06	<i>Principles of Cost Accounting and Procurement</i>
T07	<i>Elements of Commercial Knowledge and Taxation</i>
T08	<i>Accounting for Public Sector and Cooperatives</i>

1.0	SUBJECT CODE AND NAME:	T05: PRINCIPLES OF ACCOUNTING AND AUDITING
2.0	LEVEL:	TECHNICIAN LEVEL II
3.0	PRE-REQUISITE SUBJECT:	T01
4.0	CONTACT HOURS:	120

5.0 SUBJECT DESCRIPTION

This is a follow-up subject to the Bookkeeping and Accounts subject learned earlier that also includes some elementary auditing principles. The aim of the subject is to build on the basic techniques acquired in T.01 Book-keeping and Accounts and to develop knowledge and skills of additional financial accounting concepts, principles and ethics, as well as to introduce the students to basic knowledge in auditing.

6.0 PRINCIPAL LEARNING OUTCOME

To apply basic concepts and principles of accounting in preparing and interpreting financial statements and reports on a practical context as per IAS 1 and apply audit knowledge in appraising data and assisting audit staff during audit undertakings.

7.0 INDICATIVE CONTENT AND SUPPORTING LEARNING OUTCOMES

PART I: PRINCIPLES OF ACCOUNTING: WEIGHTING 80%

7.1 The Regulatory Framework Learners will be able to:

- a. Explain the role of the regulatory system including the roles of the International Accounting Standards Committee Foundation (IASCF), the International Accounting Standards Board (IASB), the Standards Advisory Council (SAC) and the International Financial Reporting Interpretations Committee (IFRIC).
- b. Explain the role of International Financial Reporting Standards.
- c. Explain the International Accounting Standard's Framework for the Preparation and Presentation of Financial Statements.

7.2 Conceptual Framework for Financial Reporting

Learners will be able to:

- a. Explain the meaning and purpose of the conceptual framework for financial reporting
- b. Explain the objective of general purpose financial reporting
- c. Identify and explain the fundamental qualitative characteristics of useful financial information
- d. Identify and explain the enhancing qualitative characteristics of useful financial information
- e. Explain the applicability of the principle of comparability in accounting for changes in accounting policies.
- f. Recognize and derecognize elements of financial statements
- g. Identify and apply the various measurements of elements of financial statements
- h. Discuss the advantages and disadvantages of the measurement of elements of financial statements
- i. Describe the objectives and scope of financial statements
- j. Define the reporting entity and to determine its appropriate reporting boundaries
- k. Identify and define the elements of financial statements
- l. Present financial statements according to IAS1 and provide necessary additional information in form of disclosure.
- m. Explain the concepts of capital and capital maintenance and their effects on profit determination.

7.3 Accounting Treatment for Property, Plant and Equipment (IAS 16)

7.3.1 Tangible non-current Assets

Learners will be able to:

- a. Define non-current assets.
- b. Describe the difference between current

- and non-current assets.
- c. Explain the difference between capital and revenue items.
 - d. Classify expenditure as capital or revenue expenditure.
 - e. Prepare ledger entries to record the acquisition and disposal of non-current assets.
 - f. Calculate and record profits or losses on disposal of non-current assets in the statement of income including part exchange transactions.
 - g. Record the revaluation of a non-current asset in ledger accounts, the statement of comprehensive income and in the statement of financial position.
 - h. Calculate the profit or loss on disposal of a revalued asset
 - i. Illustrate how non-current asset balances and movements are disclosed in financial statements.
 - j. Explain the purpose and function of an asset register.

7.3.2 Alternative Bases Used in the Preparation of Financial Information

Learners will be able to:

- a. Identify and explain the main characteristics of alternative measurement bases such as historical cost, replacement cost, net realizable value, and economic value.
- b. Explain the provision of International Financial Reporting Standards governing financial statements regarding changes in accounting policies.
- c. Identify the appropriate accounting treatment if a company changes its accounting policy.

7.3.3 Interpretations of financial statements

Learners will be able to:

- a. Explain techniques of analysis and interpretation of financial statements.
 - i. Common-size percentage base techniques
 - ii. Ratio analysis
 - iii. Comparative analysis of financial statement
- b. State and explain types of categories of accounting ratios.
- c. Explain significance of financial ratios.
- d. Identify limitation of financial ratios.
- e. Explain and calculate financial ratios for a single company financial statements, such as:
 - i. Current ratio
 - ii. Quick/Acid test ratio
 - iii. Gross margin ratio
 - iv. Net margin
 - v. Return on Total Assets
 - vi. Total Assets Turnover ratio
 - vii. Non-current Assets Turnover ratio
 - viii. Debtors' collection period
 - ix. Creditors payment period
 - x. Inventory/stock turnover
 - xi. Debt to equity
 - xii. Interest cover
 - xiii. Earnings per Share (EPS)
 - xiv. Price/Earnings
 - xv. Dividend yield.

7.3.4 The trial balance

Learners will be able to:

- a. Describe a trial balance.
- b. State the purposes and uses of compiling the trial balance.
- c. Prepare the list of balances from ledgers at the end of an accounting period.
- d. Prepare a trial balance.

7.3.5 Depreciation

Learners will be able to:

- a. State and explain the purpose of depreciation.
- b. Calculate the charge for depreciation using straight line and reducing balance methods.
- c. Identify the circumstances where different methods of depreciation would be appropriate.
- d. Illustrate how depreciation expense and accumulated depreciation are recorded in ledger accounts.
- e. Calculate depreciation on a revalued non-current asset including the transfer of excess depreciation between the revaluation reserve and retained earnings.
- f. Calculate the adjustments to depreciation necessary if changes are made in the estimated useful life and/or residual value of a non-current asset.
- g. Record depreciation in the statement of income and statement of financial position.

7.4 The Adjustments to Preparation of Financial Reports

7.4.1 Accruals and Prepayments

Learners will be able to:

- a. Explain how the matching concept applies to accruals and prepayments.
- b. Identify and calculate the adjustments needed for accruals and prepayments in preparing financial statements.
- c. Illustrate the process of adjusting for accruals and prepayments in preparing financial statements.
- d. Prepare the journal entries and ledger entries for the creation of an accrual or prepayment.

- e. Identify and describe the impact on profit and net assets of accruals and prepayments.

7.4.2 Receivables and Payables

Learners will be able to:

- a. Explain and identify examples of receivables and payables.
- b. Identify the benefits and costs of offering credit facilities to customers.
- c. Explain the purpose of aged receivables analysis.
- d. Explain the purpose of credit limits
- e. Prepare the accounting entries to write off a bad (irrecoverable) debt.
- f. Record a bad (irrecoverable) debt recovered.
- g. Identify the impact of bad (irrecoverable) debts on the statement of income and on the statement of financial position.
- h. Prepare the accounting entries to create and adjust an allowance for receivables.
- i. Illustrate how to include movements in the allowance for receivables in the statement of income and how the closing balance of the allowance should appear in the statement of financial position.
- j. Account for contras between trade receivables and payables.
- k. Prepare, reconcile and understand the purpose of supplier statements.
- l. Classify items as current or non-current liabilities in the statement of financial position.

7.5 Correction of Errors

Learners will be able to:

- a. Explain the provision of International Financial Reporting Standards governing financial statements regarding material errors which

- result in prior period adjustment.
- b. Identify different types of errors affecting and not affecting the trial balance
 - c. Prepare journal entries to correct errors.
 - d. Calculate and understand the impact of errors on the statement of income, statement of comprehensive income and statement of financial position.
 - e. Explain the purpose of a suspense account.
 - f. Identify errors leading to the creation of a suspense account.
 - g. Record entries in a suspense account.
 - h. Make journal entries to clear a suspense account.

7.6 Control Accounts and Reconciliations

Learners will be able to:

- a. Explain the purpose of control accounts for accounts receivable and accounts payable.
- b. Explain how control accounts relate to the double-entry system.
- c. Prepare ledger control accounts from given information
- d. Perform control account reconciliations for accounts receivable and accounts payable.
- e. Identify errors which would be highlighted by performing control account reconciliation.
- f. Identify and correct errors in control accounts and ledger accounts.

7.7 Preparation of Financial Statements with adjustments

7.7.1 Statements of Income and Comprehensive Income

Learners will be able to:

- a. Explain how accounting concepts apply to revenue and expenses.
- b. Calculate revenue, cost of sales, gross profit, profit for the year, and total

comprehensive income from given information.

- c. Prepare a statement of income and statement of comprehensive income from given information.
- d. Make necessary year-end adjustments to be incorporated in the income statement
- e. Disclose items of income and expenditure in the statement of income.
- f. Identify items requiring separate disclosure on the face of the statement of income.
- g. Describe the usefulness of statement of income and statement of comprehensive income to users of accounting information.

7.7.2 Statement of Financial Position

Learners will be able to:

- a. Recognize how the accounting equation and business entity convention underlie the statement of financial position.
- b. Understand the nature of reserves.
- c. Identify and report reserves in a company statement of financial position.
- d. Prepare a statement of financial position from given information.
- e. Incorporate year-end adjustments in the statement of financial position
- f. Explain why the heading retained earnings appear in a
- g. Company statement of financial position
- h. Describe the usefulness of statement of financial position to users of accounting information.

7.8 Incomplete Records

Learners will be able to:

- a. Explain and apply techniques used in incomplete record situations:

- b. Accounting equation and comparison of net worth method
- c. Ledger accounts to calculate missing figures
- d. Cash and/or bank summaries
- e. Profit percentages to calculate missing figures.

7.9 Non Profit Making Organizations

Learners will be able to:

- a. Define and explain Non-profit making organization
- b. Prepare and explain the uses of the following statement:
 - Receipts and payments accounts
 - Statement of income and expenditure
 - Statement of financial position

7.10 Preparations of Manufacturing Accounts

Learners will be able to:

- a. Define, explain and calculate:-
 - Direct cost
 - Indirect cost
 - Prime cost
 - Production cost
 - Total cost
 - Inventory (Finished goods and work in progress)
- b. Explain and prepare for a manufacturing entity:
 - Manufacturing account.
 - Statement of income.
 - Statement of Financial Position

PART II: PRINCIPLES OF AUDITING: WEIGHTING 20%

7.11 Introduction to Auditing: Definitions and Concepts in Auditing

Learners will be able to:

- a. Define auditing
- b. Explain the differences between auditing and accounting
- c. Explain objectives of an audit
- d. State and explain types of audits
- e. Internal vs. External
- f. Statutory vs. Non-statutory

- g. Operational vs. Audit of Financial Statements
- h. Explain professional ethics of an auditor
- i. Described the qualities of an auditor

7.12 Internal Control System

Learners will be able to:

- a. Define internal control system and internal check.
- b. State the objectives of internal control system.
- c. Explain management responsibility to internal control system.
- d. Identify features of effective internal control system.
- e. State inherent limitation of internal control system.

7.13 Audit Planning and Audit Programme

Learners will be able to:

- a. Define audit planning and audit program.
- b. Explain the differences between audit planning and audit program.
- c. Identify the benefits of planning the audit work.
- d. State uses of audit program.
- e. Design an audit work program.

7.14 Recording of Audit Work

Learners will be able to:

- a. Define and explain audit working papers.
- b. Identify forms of working papers.
- c. State the objectives of audit working paper.
- d. Explain the content of working papers.
- e. Explain the differences between permanent and current audit file.

8.0 LEARNING CONTEXT

- a. Lecturing
- b. Classroom discussions
- c. Tutorials
- d. Group works

- e. Case studies
- f. Individual assignments
- g. Surfing/browsing (Web based materials)

9.0 RECOMMENDED LEARNING MATERIALS

NBAA, (2019). Principles of Accounting and Auditing Study Text. NBAA. Tanzania

10.0 MORE RECOMMENDED LEARNING MATERIALS

Kimmel et al., (2006), Financial Accounting Tools for Business Decisions Making, 3rd Edition: John Wiley and Sons

Edmonds, Thomas, (2010), Study Guide to Fundamental Financial Accounting, Concepts, 8th Edition: McGraw- Hill/Irwin
 Ormiston, A., and Fraser, L. (2011). Understanding Financial

Statements, 8th Edition: Prentice Hall
 Whittington, R. and Pany, K. (2011). Principles of Auditing and other Assurances Services, 15th Edition: McGraw-Hill/Irwin
 Rittenberg, L., E. Schwieger and Bradley, J. (2009), Auditing: Thomson.

Hayes, R. (2005). Principles of Auditing: Pearson Education
 Wood, F. (2012). Business Accounting, Vol 1, 12th Ed., Prentice Hall.

Wood, F., Dinah, K., et al., (2011). Principles of Accounts for East Africa, Students' Book, 2nd ed.

Afyouni, Hassan, A., (2004). Data Base Security and Auditing: Thomson.

Kimmel, P., Kleso, D. (2009). Accounting Principle. 7th Edition: John Wiley & Sons

1.0	SUBJECT CODE AND NAME:	T06: PRINCIPLES OF COST ACCOUNTING AND PROCUREMENT
2.0	LEVEL:	TECHNICIAN LEVEL II
3.0	PRE-REQUISITE SUBJECT:	NONE
4.0	CONTACT HOURS:	120

5.0 SUBJECT DESCRIPTION

The subject is designed to enhance the knowledge, skills, positive attitude and work values of the candidate to enable him/her to perform tasks of costing to provide management with information needed for planning, control and decision making.

6.0 PRINCIPAL LEARNING OUTCOME

Apply terminology, methods, techniques and principles of Cost Accounting for providing management with information for decision making, planning and controlling business operations.

On successful completion of this paper, candidates should be able to: -

- a. Explain the nature, meaning and scope of Cost Accounting and cost classification to facilitate analysis of cost components in a cost accounting system
- b. Apply principles, methods and procedures to determine and account for costs of material, labour and manufacturing overheads in order to ascertain the costs of products and services
- c. Prepare cost statements and simple functional budgets in order to facilitate the preparation of financial statements and for planning profits respectively.

7.0 INDICATIVE CONTENT AND SUPPORTING LEARNING OUTCOMES

7.1 Nature, meaning, importance and scope of cost accounting, cost classification and coding

7.1.1 Nature meaning, importance and scope of cost accounting

Learners should be able to:

- a. Define cost, cost accounting costing, cost unit/object
- b. Explain the framework of Cost Accounting
- c. Describe the nature and objectives of Cost Accounting
- d. Differentiate between:
 - Financial Accounting, Cost Accounting and Management Accounting
 - The relationship between management accounting and financial accounting
 - The role of the Management Accountant in a modern business environment, including the recognition of possible ethical issues that may arise.
- e. State the functions of a cost accounting system
- f. State the elements involved in decision making, planning and control
- g. Describe different users of cost accounting information
- h. Discuss value of cost information (Financial and non – Financial) in management decision making process
- i. Explain the impact of information technology on the generation, evaluation and promotion of cost information.

7.1.2 Nature, meaning and importance of cost classification and coding

Learners should be able to:

- a. Define cost classification
- b. Define cost coding
- c. State the importance of cost classification
- d. Explain various types of cost coding systems
- e. State the importance of cost coding

7.1.3 Different ways of classifying costs

Learners should be able to:

- a. Explain the various types of costs
- b. Describe the elements of cost
- c. Classify costs according to cost elements
- d. Classify costs according to their traceability to cost Units (Direct and Indirect)
- e. Classify costs according to the major functions of an Organization (Manufacturing, Administrative)
- f. Classify costs according to their reaction to changing levels of activity (fixed, variables etc.)
- g. Classify costs according to timeframe (historical, current future)
- h. Classify cost into prime cost and overhead
- i. Analyse a semi-variable cost into fixed and variable elements by using the high-low method

7.2 Accounting for materials, labour and overheads, and cost bookkeeping

7.2.1 Procedures for accumulating material costs

Learners should be able to:

- a. Describe material input to the production process
- b. Apply procedures for purchasing, issuing, pricing documentation to account for material costs

- c. Apply storekeeping procedures of stock acquisition, stores record keeping, stores control, stores issues and stock valuation
- d. Calculate control levels EOQ. Re – order level, minimum and maximum
- e. Calculate closing stock and Average Cost
- f. Distinguish between centralized and decentralized stores
- g. Describe the main features of JIT production and purchasing
- h. State the general role of stock valuation for financial accounting purposes

7.2.2 Procedures for accumulating labour costs

Learners should be able to:

- a. Define labour
- b. Analyse and classify labour costs
- c. Apply recruitment procedure
- d. Compute remuneration by using various remuneration methods:
 - Time work (daily rate) and overtime
 - Payment by results (Piece rate)
 - Group bonks
 - Profit sharing
 - Co-Partnership
 - Incentive schemes: straight piece rates, Differential piece rates, Halsey, Halsey-weir, Rowan schemes
- e. Describe the factors for consideration on labour remuneration methods:
 - Efficiency in production
 - Effect on workers
 - Incidence of overhead
 - Labour turnover
- f. Prepare Payroll and account for wages incurred in an organization
- g. Explain the advantages and disadvantages of: -
 - Time rates

- Piece rates
- Bonus or premium system
- h. Charge labour costs to production
- i. Analyse Payroll records and statements
- j. Measure Labour Efficiency, Labour Turnover and labour utilization
- k. Measure idle time

7.2.3 Apportionment of manufacturing overheads among all cost centres (Primary Distribution) using suitable bases

Learners should be able to:

- a. Define overhead
- b. Classify overheads into fixed and variable overheads
- c. Allocate overheads using various methods
- d. Define overhead apportionment and cost centres
- e. State bases used to apportion overheads to all cost centres

7.2.4 Apportionment of manufacturing overheads of service cost centres to production cost centres (Secondary Apportionment)

Learners should be able to:

- a. State types of cost centres
- b. Apportion overheads to all cost centres (production and service cost centres) = Primary Distribution/ Apportionment
- c. State types of service cost centres (secondary Distribution/Appointment)
- d. Apportion manufacturing overheads of service cost centers to production cost centers, by using the following methods:
 - The direct (crude) method
 - The step-down/ The specific order of closing
 - The Repeated Distribution/Continuous Allotment (Among all departments)

- The modified Repeated Distribution method (Starting Distribution among the service cost centers)
- The Simultaneous Equation/Algebraic or mathematical) method

7.2.5 Absorption of manufacturing overhead to units

Learners should be able to:

- a. Define overhead absorption and Overhead Absorption Rates
- b. Differentiate between pre-determined overhead absorption rates and actual rates
- c. Differentiate between blanket/single plant and multiple/departmental rates
- d. Calculate overhead Absorption Rates by using the following methods
 - Percentage on Direct material cost
 - Percentage on Direct Labour
 - Percentage on Prime cost
 - Direct Material units/Usage
 - Direct Labour Hours
 - Machine Hours/Usage
 - Output/units
- e. State the situations suitable for each of the above methods
- f. State the advantages and disadvantages of each of the above method
- g. Calculate the over or under absorbed overheads

7.2.6 Integrated and interlocking accounting systems

Learners should be able to:

- a. Describe the interlocking cost accounting system
- b. Describe the integrated cost accounting system

- c. Differentiate between the two systems
- d. Reconcile financial and cost accounting profits

7.3 Cost statements and simple budgets

7.3.1 Cost statements

Learners should be able to:

- a. Define a cost statement
- b. Prepare the cost of goods manufactured statement
- c. Prepare cost of goods sold statement
- d. Prepare an income statement

7.3.2 Simple budgets

Learners should be able to:

- a. Explain the meaning and objectives of a budget and Budgetary control
- b. Describe Budget Procedures, Budget Committee and Budget Manual
- c. Prepare the following budget: Sales, Production, Direct Material usage, Direct Material cost, Direct Materials Purchases, Direct Labour, Overhead and Production cost
- d. Differentiate between functional, master, and capital budgets

7.3.3 Introduction to Procurement

Learners should be able to:

- a. Explain the role and nature of procurement and supply Management in a supply chain context
- b. Describe the procurement process
- c. Explain the obstacles involved in procuring goods, works and services from global markets than procuring locally and identify the benefits of using local products rather than products from global markets

- d. Explain what are the objectives of purchasing? What basic functions must be performed to satisfy the objectives of purchasing?
- e. Mention aids for identifying sources of supply

8.0 LEARNING CONTEXT

- a. Lecturing
- b. Classroom discussions
- c. Guest speakers
- d. Group work
- e. Case studies
- f. Individual assignments
- g. Surfing/browsing (web bases materials)

9.0 RECOMMENDED LEARNING MATERIALS

NBAA, (2019). Principles of Cost Accounting and Procurement Study Text. NBAA. Dar-Es-Salaam, Tanzania.

10.0 OTHER RECOMMENDED LEARNING MATERIALS

Drury, C. (2010). Management and Cost Accounting. 7th Edition, Book Power
 Hornngren, C.T. et al (2012) Cost Accounting, 14th Edition Prentice Hall

Kinney, M.R. and Raibon (2010). Cost Accounting: Foundations and Evolutions, 8th Edition, South-Western College Publishing

Lennen, W et al (2010), Fundamentals of Cost Accounting

McGraw – Hill/Irwin Saleemi, N. A. (2009) Cost Accounting simplified. Saleemi Publications Ltd

Arnold, T, (2008). Introduction to Material Management, Pearson International Stephan

Chapman, N., Lloyd, & Clive, M. (1997) Strategic Purchasing & Supply Management, Prentile Hall, Malcon Sander.

1.0	SUBJECT CODE AND NAME:	T07: ELEMENTS OF COMMERCIAL KNOWLEDGE, MANAGEMENT PRACTICES AND TAXATION
2.0	LEVEL:	TECHNICIAN LEVEL II
3.0	PRE-REQUISITE SUBJECT:	NONE
4.0	CONTACT HOURS:	120

5.0 SUBJECT DESCRIPTION

This subject lays foundation to the learners by providing basic knowledge and skills on issues relating to commerce, commercial laws, office management and practice and various aspects of taxation.

6.0 PRINCIPAL LEARNING OUTCOME

Apply knowledge of commerce, Basic principles of Management, commercial law and taxation in managing business functions.

7.0 INDICATIVE CONTENT AND SUPPORTING LEARNING OUTCOMES

7.1 PART I: Introduction to Commercial Knowledge

7.1.1 Introduction to Commerce

Learners will be able to:

- Differentiate: business, commerce and industry.
- Identify and state the divisions of commerce.
- State the role of commerce in production and economy.

7.1.2 Production

Learners will be able to:

- Identify production classification (primary, secondary and tertiary production).
- State types of occupations in production (Industry, Commerce, and Service oriented production).
- Explain factors of production (land,

- labor, capital, and organization).
- d. Illustrate with a diagram and explain the occupational chart.

7.1.3. Trade

7.1.3.1 Types of Trade

Learners will be able to:

- a. Explain the meaning of Home Trade and International Trade
- b. Distinguish between Home Trade from International Trade

7.1.3.2 Home trade

Learners will be able to:

- a. Explain the meaning of retail, types, importance and problems facing retail business.
- b. Explain the meaning of wholesale trade, importance and functions of wholesalers.
- c. Explain methods of solving problems of retail and wholesale business.

7.1.3.3 International Trade

Learners will be able to:

- a. Distinguish between export trade and import trade.
- b. State the reasons for international trade
- c. Explain the advantages and disadvantages of international trade.
- d. State the problems of international trade.
- e. Identify and describe types and reasons for import controls.
- f. Distinguish between visible and invisible goods.
- g. Explain the meaning and differences between Balance of Trade and Balance of Payments.
- h. Distinguish between favorable and

unfavorable balance of trade.

- i. Identify, describe and apply documents used in international trade.

7.1.4 Aids to trade

7.1.4.1 Money and Banking

Learners will be able to:

- a. Explain the evolution of money and functions of money.
- b. Explain the evolution of banking and functions of central and commercial banks.
- c. Identify, state and apply various means of payments.
- d. Identify and state the legal relationship between a banker and a customer and their respective duties.

7.1.4.2 Insurance

Learners will be able to:

- a. Describe the nature and importance of insurance.
- b. Identify and explain principles of insurance.
- c. Identify and state types of insurance (life, fire, motor and marine insurances)
- d. State property insurance and guarantee insurance policies.
- e. State and describe general third-party insurance.
- f. State and describe the average clause.
- g. Explain how to prepare an insurance claim.

7.1.4.3 Warehousing

Learners will be able to:

- a. Define warehousing and identify types of warehouses.
- b. State the importance of warehousing.

- c. Outline the advantages and disadvantages of warehousing.

7.1.4.4 Transport

Learners will be able to:

- a. Define transport and identify various means of transport.
- b. State the importance of transport in commerce.
- c. Describe methods of transport and their advantages and disadvantages.
- d. State factors governing the choice of a method of transport.
- e. Select appropriate method of transport to match a product need.

7.1.4.5 Advertisement

Learners will be able to:

- a. Define advertisement and identify various types of advertisements.
- b. Outline the advantages and disadvantages of advertisement.
- c. Identify and state factors determining the choice of advertising media.
- d. Select appropriate advertising media to match a product or service need.

7.2 PART II Introduction to Commercial Law

7.2.1 Business Contracts:

7.2.1.1 Law of contract

Learners will be able to:

- a. Explain the nature and essentials of a valid contract.
- b. Describe the terms: offer, acceptance, and consideration, intention to create legal relations, capacity and consent.
- c. State conditions, warranties and exemption clauses.

- d. Describe illegal contacts and contracts in restraint of trade, vitiating factors.

7.2.1.2 Law of Agency

Learners will be able to:

- a. State the meaning and formation of an agency.
- b. Identify various classes of agents.
- c. Describe the authority of agents.
- d. State the rights and duties of principals and agents.
- e. Describe termination of agency.

7.2.1.3 Law of Sales of goods

Learners will be able to:

- a. State and explain the meaning and types of goods.
- b. Describe formation of sale of goods contract.
- c. Identify and describe terms of the contract of sale.
- d. Describe performance, discharge, and remedies for breach of contract.

7.2.2 Law of Business Associations

Learners will be able to:

- a. State and explain the meaning of sole trader, his/her advantages and disadvantages.
- b. State and explain the meaning of partnership, partnership act, liability and rewards, number of partners, advantages and disadvantages of partnership.
- c. State and explain meaning and forms of registered companies: limited (limited by shares and limited by guarantee) and unlimited companies, public and private companies.
- d. Describe the formation of companies,

including the Memorandum of Association, Articles of Association, Certificate of Incorporation, Shares, Debentures and Winding up.

7.2.3 Law of Negotiable Instruments

Learners will be able to:

- a. Explain the meaning and types of negotiable instruments.
- b. Identify and explain parties to a bill of exchange, promissory note and a cheque.
- c. State meaning and importance of crossing on cheques.
- d. Describe and explain endorsement payment and dishonoring
- e. of instruments.

7.2.4 Law of Public Procurement

Learners will be able to:

- a. Identify and state types of procurement.
- b. Identify and describe procurement methods.
- c. Describe the tendering process.
- d. Identify and describe tender documents.

7.3 PART III Introduction to Office Management and Practices

7.3.1 Office Management and Mechanization

7.3.1.1 Office Management

Learners will be able to:

- a. Define management and explain the principles of management
- b. Define an office, office management, and state the functions
- c. of an office
- d. Explain the management functions: planning, organizing, directing, motivating, coordinating and controlling.
- e. Identify and state the qualifications of a

- good office manager.
- f. Explain the factors to consider in selecting office location.

7.3.1.2 Office mechanization

Learners will be able to:

- a. State and explain the meaning of office mechanization.
- b. Identify various types of office machines.
- c. Outline advantages and disadvantages of office mechanization.
- d. State the factors to consider when selecting office machines.

7.3.2 Office records management

Learners will be able to:

- a. Identify types of filing systems: manual vs. electronic filing system.
- b. State and explain methods of classifying and storing information: alphabetical, numerical, alphanumeric, subject and geographical filing
- c. Explain the characteristics of good filing system.

7.4 PART IV - Introduction to Taxation

7.4.1 Taxation Theory

Learners will be able to:

- a. Identify Sources of Government Revenue
- b. Explain the nature, objectives and rationale of taxation
- c. Explain the Canons of Taxation
- d. Classify taxes (direct/indirect taxes, proportional, progressive, regressive taxes)

7.4.2 Tax Administration

Learners will be able to:

- a. Explain the Role and functions of TRA
- b. Identify the Tax Laws administered by the Tanzania Revenue Authority
- c. Describe Legal powers of the Tanzania Revenue Authority
- d. Define core tax administration concepts (Tax Returns,
- e. Tax Assessment, Tax Audit, Tax Investigation)
- f. Differentiate between tax evasion and tax avoidance

7.4.3 Introduction to Income Tax Principles

Learners will be able to:

- a. State the nature and imposition of Income Tax in Tanzania
- b. Identify the categories of income liable to tax
- c. Describe the concept of total income
- d. Identify types of assessment under the Income Tax Act 2004
- e. Describe Tax Returns for income tax (their contents, frequency and due date)
- f. Identify the forms of payment of income tax (with holding, installments)
- g. Identify taxes subject to withholding
- h. Perform basic income tax computations (identify applicable tax rates and calculate total income, business income, employment income and withholding taxes)

7.4.4 Introduction to Indirect Taxes:

Learners will be able to:

- a. Identify the type of indirect taxes administered in Tanzania (Local Value Added Tax and Excise Taxes; and Import duty and excise duty, VAT on imports)

- b. Explain the nature of Value Added Tax (VAT) [Nature of VAT, Taxable Persons, Taxable supplies, The concepts of exemption and zero-rating]
- c. Describe Tax Returns for VAT (their contents, frequency and due date)
- d. Explain the nature of Excise Taxes on domestic goods (type of goods taxed, advalorem vs. specific taxes)
- e. Perform Basic VAT Computations (Output VAT, Input VAT and VAT payable) Calculate Import duty, excise duty and VAT on imports

8.0 LEARNING CONTEXT:

- a. Lectures
- b. Tutorials
- c. Classroom discussions
- d. Group works
- e. Individual assignments
- f. Role play

9.0 RECOMMENDED LEARNING MATERIALSS

NBAA, (2019). Elements of Commercial Knowledge, Management Practices and Taxation Study Text. NBAA. Dar es Salaam. Tanzania

10.0 OTHER RECOMMENDED LEARNING MATERIALS

Rwabutoga R.B. and Spencer N. (2010), A Text Book of Commerce, East African Educational Publishers, Nairobi.

Casu, B. and Girard-one, C. (2010), Introduction to Banking, Pearson Education Ltd, England.

Sama, H.K. (2010). **Fundamentals of Office Practice**. Niim Computers and Graphics, Dar es Salaam.

Chopra R. K. and Chopra A. (2011). Office Management, Himalaya Publishing House, Mumbai.

Tulsan, P.C. (2011). Business Law, 4nd Edition, Tata McGraw-Hill, New Delhi.

	T08: ACCOUNTING FOR PUBLIC
1.0 SUBJECT CODE AND NAME:	SECTOR AND COOPERATIVES
2.0 LEVEL:	ACCOUNTING TECHNICIAN LEVEL II
3.0 PREREQUISITE SUBJECT:	NONE
4.0 CONTACT HOURS:	120

5.0 SUBJECT DESCRIPTION

Apply and impart to learners the knowledge and skills on accounting treatment of various transactions on understanding of the systems, procedures of public sector, cooperative accounting and for the preparation of various accountability reports thereof.

6.0 PRINCIPLE LEARNING OUTCOME

Apply public sector and cooperative accounting knowledge and skill to manage Government and Cooperatives funds economically, efficiently and effectively in accordance with the Constitution, laws, rules and regulations in one or more specialised fields.

7.0 INDICATIVE CONTENT AND SUPPORTING LEARNING OUTCOMES

7.1 PART I: Accounting for Public Sector. Weighting (60%)

7.1.1 Introduction to Public Sector Accounting

Learners will be able to:

- a. Explain the meaning and identify organisations which constitute public sector.
- b. Explain the role of government entities.
- c. Explain the nature, scope and objectives of public sector accounting.
- d. Explain the theoretical and practical arguments in favour of having public sector accounting.
- e. Explain the distinguishing features of public sector accounting.
- f. Compare between public sector accounting and commercial accounting.

- g. Define accounting concepts and methods employed in public sector accounting.
- h. Explain the concept of public sector financial reporting.
- i. Identify users of public sector accounting information and their needs.
- j. State how you would differentiate their needs from those under private sector
- k. Describe the nature, scope and sources of finance for quasi-governmental bodies.

7.1.2 The Legal Framework Governing the Financial Accounting Reporting in the Public Sector

Learners will be able to:

- a. Explain the nature and scope of public sector financial discipline.
- b. Identify the legal framework governing the financial accounting and reporting.
- c. Describe the main legislative requirements and standards governing the form and contents of public sector accounting.
- d. Identify the central and local Government financial management hierarchy components.
- e. State the roles and responsibilities of central and local Government officers as shown in government financial management hierarchy components.

7.1.3 Bases of Public Sector Accounting and Reporting

Learners will be able to:

- a. Identify basis of accounting in public sector entities.
- b. Explain cash basis of accounting – Cash IPSASs.
- c. Explain accrual basis of accounting – Accrual IPSASs.

- d. Explain accounting models and accounting standards.
- e. Explain the commitment accounting concept.
- f. Explain the importance and applicability of commitment accounting in public sector.

7.1.4. Full Accrual Financial Reporting under IPSASs

Learners will be able to:

- a. Explain the adoption of IPSASs in Tanzania
 - Relevance and applicability
 - Implementation
 - Adoption through national standards
 - Cash basis standards as a stepping stone
- b. Explain the functionality and applicability of IPSASs
 - Recognition, measurement, disclosure and de- recognition
- c. Discuss the challenges and the way forward for adoption of IPSASs in Tanzania.

7.1.5 Planning and government budget

Learners will be able to:

- a. Define plan and budget.
- b. Explain the characteristics of planning and types of plans.
- c. Identify the relationship between plans and budget.
- d. Define purpose and objectives of Government budget.
- e. Explain the benefits of budgeting.
- f. Explain the bases of Government budget.
- g. Discuss the implementation of budgetary reforms under Public Financial Management (PFM) in Tanzania.
- h. Explain the techniques in preparation of Government budget.
- i. Explain the classification of Government

Chart of Accounts.

- j. Define coding analysis
- k. State the National Budgeting Process (budget cycle).
- l. Identify the essence of having Government Budget adjustment techniques.
- m. Explain the Excess Vote and Supplementary Funds.
- n. Explain the presentation of Budget information in financial statements as per IPSASs requirements.

7.1.6. Local Government Budgeting Process

Learners will be able to:

- a. Explain the local government planning and budgeting process.
- b. Explain recurrent and development budget.
- c. Identify the budget approval, monitoring, control and evaluation.
- d. State local government planning cycle.
- e. Identify the role of ward executive officers (WEO).
- f. Identify the role of village executive officers (VEO).
- g. Identify the role of the finance committee.
- h. Identify the role of the treasurer.
- i. Identify the role of director.
- j. Identify the role of council.
- k. Identify the role of regional administrative secretary.
- l. Identify the role of regional commissioner.
- m. Identify the role of minister responsible for local government.

7.1.7 Accounting for Government Revenue and Expenditures

Learners will be able to:

- a. Explain the relevant legislations used in regard to revenue collection.

- b. Explain the classification of revenue and expenditures.
- c. Identify the sources of revenue for the central government.
- d. Identify the sources of revenue for local government authorities.
- e. Explain refund of revenue.
- f. Explain retention scheme.
- g. Explain tax revenue.
- h. Recording of revenue and transfer to exchequer account.
- i. Explain and record public investment income.
- j. Explain different categories of government expenditures
- k. Identify the procedures used in cash and bank account management.
- l. Explain relevance and applicability of IPSASs on revenue from exchange transactions and on revenue from non-exchange transactions in public sector.

7.1.8. Government General Cash Management and Control

Learners will be able to:

- a. Explain cash management in the government and its objectives
- b. Identify cash budget preparation process
- c. Explain the legal obligation of accounting officers
- d. Identify the cash management policies and practices used by the government
- e. Identify the techniques for forecasting and managing cash flows
- f. Identify the cash flow management technique
- g. Identify the basic contents and format of the statement of cash flows
- h. Apply relevant IPSASs on Cash Flow Statements, in preparation of statements

of cash flow

- i. Explain financial reporting under cash basis of accounting

7.1.9. Payments Procedures

Learners will be able to:

- a. Explain the role of the central payment office and sub- treasuries.
- b. Explain the responsibility of accounting officers and accountant general.
- c. Identify the payment procedures.
- d. Prepare records for development expenditure and recurrent expenditure.
- e. Prepare records for projects grants and payments.
- f. Prepare records of payments for goods and services
- g. Discuss the applicability of relevant regulations on the identification and treatment of illegal payments/ expenditures such as nugatory, improperly vouched and non-vouched expenditures.

7.1.10. Non-Vote Accounts and Public Stores

Learners will be able to:

- a. Explain the suspense accounts
- b. Explain the advances accounts and their types
- c. Explain the Imprest account and their types
- d. Explain the deposit account
- e. Explain the special funds accounts
- f. Explain the importance, relevance and applicability of non – vote accounts in public sector
- g. Identify differences between the allocated and unallocated stores
- h. Explain the stores checks and condemnation of unserviceable stores

- i. Identify the procedures handling and taking over of stores

7.1.11. Losses of Government Money and Property

Learners will be able to:

- a. Identify the relevant provisions of the law relating to losses.
- b. Identify and explain the types of losses in relation to Government money and property.
- c. Explain large and unusual losses.
- d. Identify the procedures used to report and account for losses.
- e. Record accounting entries for losses.

7.1.12. Annual Financial Statements and Accounts – under IPSASs and Public Finance Act

Learners will be able to:

- a. Identify the relevant provisions of the law and applicable accounting standards.
- b. Explain the cut-off procedures and the year-end accounting activities.
- c. Identify the final accounts prepared by accounting officers.
- d. Identify the final accounts and reports prepared by accountant general.
- e. Identify the final accounts prepared by the local government authorities.
- f. Explain the preparation & presentation of financial statements using relevant IPSASs in respect of:
 - General purpose financial statement
 - Identify a complete set of financial statements
 - State the components of each set of financial statement
- g. Apply accounting principles, techniques and standards in the preparation of the key financial statements (including any

necessary consolidation) for public sector organisations.

7.1.13. Periodic Statements and Reports

Learners will be able to:

- a. Identify the types of reports which are to be found in both central and local government.
- b. Identify the information disclosed in the financial and performance reports.
- c. Apply accounting principles, techniques, standards and regulations in preparation of periodic reports in public sector

7.1.14. Introduction to public service regulations

Learners will be able to:

- a. Explain code of ethics and conduct for public servants.
- b. Identify examples public servants' offences.
- c. Identify penalties imposed upon public servants.

7.1.15. Terminal benefits and pension calculations and the pension harmonisation scheme

Learners will be able to:

- a. Explain terminal benefits and pensions.
- b. State relevant pensions in Tanzania.
- c. Explain the Acts, rules and regulations governing employment benefits in Tanzania and their applicability.
- d. Identify types of the pension funds in Tanzania.
- e. Explain the functions and services of pension funds.
- f. Explain the pension management and procedures.
- g. Identify various pensions' formulae in respect to each pension fund in Tanzania before the harmonized scheme

- h. Perform relevant pension calculations from a given scenario.
- i. Identify and apply the social security scheme (pension benefit harmonization rules) as issued by the Social Security Regulatory Authority in year 2017
- j. Perform relevant pension calculations from a given scenario as per the pension benefit harmonization rules
- k. Explain the challenges facing pension funds management in Tanzania.
- l. Explain the role of Social Security Regulatory Authority (SSRA) in sorting out pension fund challenges in Tanzania.
- m. Explain scope, relevance and applicability of relevant IPSASs on Employment Benefits in Tanzania.
- n. Explain the categories of employment benefits and their relevance in Tanzania environment.

7.1.16. Practical issues/case studies on adoption of IPSASs in Tanzania

Learners will be able to:

- a. Overview of status of adoption of IPSASs in Tanzania.
- b. Apply IPSASs knowledge to explain the level of application of IPSASs in local government.
- c. Apply accounting theory and practices to discuss level of applicability of IPSASs in central government.
- d. Explain the challenges on valuation and convergence process on:
 - Property, plant and equipment as per IPSASs requirements
 - Inventories as per IPSASs requirements as well as,
 - Accounting software and packages

7.1.17. Concept of performance measurements in public sector

Learners will be able to:

- a. Explain how performance is measured in public sector organisations and briefly discuss the difficulties of having non-quantifiable objectives in performance management.
- b. Discuss the problems associated with the evaluation of performance of public sector organisations.
- c. Explain how governmental regulations can affect the performance of public sector organisations.
- d. Explain the Value for Money (VFM) as an objective of public sector.

7.1.18. Concept of project/investment appraisal in public sector

Learners will be able to:

- a. Discuss the nature of long-term investments and their role in public sector organisations.
- b. Explain the investment appraisal process and the framework for evaluating investment projects.
- c. Explain the various methods of investment appraisal that a public sector organisation can undertake.

7.2 PART II: Accounting for Cooperatives. Weighting 40%

7.2.1 Concepts and emergence of Co-operatives

Learners will be able to:

- a. Explain the concepts of co-operation and co-operatives.
- b. Explain the history of Co-operatives.
- c. Explain the characteristic features of a co-operative society and its distinction from other forms of business

- organisations.
- d. Identify and explain various types and classification of co-operatives.
- e. State the co-operative laws and regulations.
- f. Explain the advantages and disadvantages of co-operatives including the SACCOS.

7.2.2 Financing and financial issues

Learners will be able to:

- a. Explain mobilisation of cooperative finances.
- b. Explain the process of capital formation in cooperatives.
- c. Distinguish between budgets and budgetary controls

7.2.3 Co-operative accounting management

Learners will be able to:

- a. Explain accounting principles applied or practiced in co-operative societies.
- b. Explain the internal control, collection and presentation of data as an aid to decision making in management.
- c. Explain basic financial reports to members.
- d. Compile various final accounts for co-operatives including SACCOS.

8.0 LEARNING CONTEXT

- a. Lecturing
- b. Classroom discussions
- c. Tutorials
- d. Group work
- e. Case studies
- f. Individual assignments
- g. Surfing/browsing (web-based materials)

9.0 RECOMMENDED LEARNING MATERIALS

NBAA (2019). Accounting for Public Sector and Cooperative Study Text. NBAA. Dar-es-Salaam, Tanzania.

10.0 OTHER RECOMMENDED LEARNING MATERIALS

Razek, Joseph R., Ives, Martin R., Hosch, Gordon A., (2011). Introduction to Government and Not-for-Profit Account, 10th Edition: Prentice Hall.

The United Republic of Tanzania, (2004). The Co-operative Societies Act No.20, 2003: Government Printer IFAC, (2013). Handbook of International Public sector

Accounting Standards Rosen Harvey, (2010). Public Finance 9th Edition: McGraw-Hill/ Irwin

The United of Republic of Tanzania, (2001). The Public Finance Act No.6 (Revised in 2004): Government Printer

The United Republic of Tanzania, (2002). the Public Service Act 2002, Government Printer

Jones, Rowan Pendlebury, Maurice, (2012). Public Sector Accounting, 7th Edition: Financial Times

URT, (2003). Co-operative Development Policy, Ministry of Co-operatives and Marketing: Government Printer

Anthony, Robert N., Young, David W, (2012). Management Control in Non-Profit Organizations, 9th Edition: McGraw-Hill

