

(NBAA)

**NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS
TANZANIA**

THE REVISED NBAA SYLLABI STUCTURE AND CONVERSION SCHEME

1.1 The Accounting Technician Examination Scheme:

The Accounting Technician Examination scheme maintains a two level examination structure, i.e. Accounting Technician Examination Level I and Level II (ATEC I & ATEC II) with a total of eight (8) subjects instead of the current nine (9) subjects.

Each level has four subjects as shown in **Table 1** below:

Accounting Technician Examination Scheme	
Exam Code	Subject Name
Accounting Technician Level I	
T01	Book keeping and Accounts
T02	Elements of Business Mathematics & Statistics
T03	Introduction to Information and Communication Technology
T04	Business Communication Skills

Accounting Technician Level II	
Exam Code	Subject Name
T05	Principles of Accounting & Auditing
T06	Principles of Cost Accounting
T07	Elements of Commercial Knowledge and Taxation
T08	Accounting for Public Sector and Cooperatives

Table 1: The Accounting Technician Examination Scheme subjects

1.2 Professional Examination Scheme

The Professional Examination Scheme has maintained a three level structure of Foundation (Knowledge and Skills Level), having five subjects, Intermediate (Skills and Analysis in Context Level), having six subjects, and Final (Professional Analysis, Application and Evaluation Level), having four subjects. In total the Professional Examination Scheme will have 15 subjects instead of the current 20 subjects as shown in **Table 2** hereunder:

Foundation (Knowledge and Skills Level)	
Exam Code	Subject Name
A1	Quantitative Techniques
A2	Business and Management
A3	Accounting
A4	Business Information
A5	Business Law
Intermediate (Skills and Analysis in Context Level)	
Exam Code	Subject Name
B1	Financial Management
B2	Financial Accounting
B3	Auditing Principles and Practice
B4	Public Finance and Taxation I
B5	Performance Management
B6	Management, Governance and Ethics
Final (Professional Analysis, Application and Evaluation Level)	
Exam Code	Subject Name
C1	Corporate Reporting
C2	Audit and Assurance
C3	Business and Corporate Finance
C4	Public Finance and Taxation II

Table 2: Professional Examination Scheme subjects

2. Conversion Scheme:

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

The proposed 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.

2.1 Accounting Technician Examinations

2.1.1. 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.

2.1.2 Accounting Technician Level II

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

2.1.3 Referred Candidates in ATEC I or ATEC II

Candidates who have been referred in one or two papers in the Accounting Technician Level I or Level II of the existing syllabus shall be required to sit for the corresponding/new papers in either level as detailed in the Conversion Scheme Table – **Appendix I**.

2.2 Professional Level Examinations

2.2.1 Foundation Stage Module A

Candidates who have successfully completed Module A of the existing syllabus shall be required to sit for papers:

A1 Quantitative Techniques,

A2 Business and Management and

A4 Business Information in the Foundation Level

2.2.2 Foundation Stage Module B

Candidates who have successfully completed Module B of the existing syllabus shall be required to sit for papers:

A1 Quantitative Techniques and

A2 Business and Management in the Foundation level examinations.

2.2.3 Referred Candidates in Foundation Stage

Candidates who have been referred in one or two papers in the Foundation Stage examinations of the existing syllabus shall be required to sit for the corresponding/new papers in either level as detailed in the Conversion Scheme Table - **Appendix I**.

2.2.4 Intermediate Stage Module C

Candidates who have successfully completed Intermediate Stage -Module C of the existing syllabus shall be required to sit for paper(s):

A2 Business and Management in the Foundation Level and

B1 Financial Management, B4 Public Finance & Taxation I and B5 Performance Management in the Intermediate Level.

2.2.5 Intermediate Stage Module D Examinations:

Candidates who have successfully completed the Intermediate Stage Module D of the existing syllabus shall be required to sit for papers:

B4 Public Finance & Taxation I and

B5 Performance Management papers of the Intermediate Level.

2.2.6 Referred Candidates in the Intermediate Stage examinations

Candidates who have been referred in one paper in the Intermediate Stage examinations of the existing syllabus shall be required to sit for the corresponding/new paper in either level as detailed in the Conversion Scheme Table - **Appendix I**.

2.2.7 Final Stage Module E examinations

Candidates who have successfully completed Final Level - Module E examinations shall be required to sit for paper(s):

B5 Performance Management in the Intermediate level and

C1 Corporate Reporting and C2 Audit and Assurance in the Final level.

2.2.8 Final Stage Module E & F

Candidates who have successfully completed Modules E and F of the existing syllabus shall be eligible for the Certificate of Completion of the CPA (T) programme.

2.2.9 Referred Candidates in the Final Stage Examinations

Candidates who have been referred in one paper in the Final Stage examinations of the existing syllabus shall be required to sit for the corresponding/new paper in either level as detailed in the Conversion Scheme Table - **Appendix I**.

2.3 Transitional Arrangements:

During the transition period, candidates shall be allowed to sit for papers across the levels as long as:

(i) the paper(s) in the lower level are also taken at the same sitting

(ii) the maximum papers taken does not exceed five

(iii) the progression rule allows the candidate to sit for those papers.

PROPOSED CONVERSION SCHEME TABLE

1. Accounting Technician Examination Scheme:

1.1 Accounting Technician Level I

Subjects in the Current Examination Scheme		Corresponding subjects in the revised examination scheme		Referred subject examination scheme	Subject(s) to be attempted under the new scheme	Subjects to be exempted under the new scheme	Remarks
Code	Subject Name	Code	Subject Name	Code – old scheme	Code - revised scheme		
T.01	Book-keeping and Accounts	T01	Book keeping and Accounts	T.01	T.01 & T03	T.02, T.04	(i) Candidates who have successfully completed ATEC I shall be required to sit for ATEC I – Paper T.03 and all four papers in ATEC II. (ii) Candidate who has been referred T.03 shall be required to sit for T03 in the revised scheme plus all papers in ATEC II
T.02	Elements of Business Mathematics and Statistics	T02	Elements of Business Mathematics & Statistics	T.02	T.02 & T03	T.01, T.04	
T.03	Introduction to Commercial Knowledge, Management Practices and Ethics		-----	T.03	T.03	T.01, T.02, T.04	
--	-----	T03	Introduction to Information Communication Technology	---	----	----	
T.04	Business Communication Skills	T04	Business Communication Skills	T.04	T.04 & T03	T.01, T.02	

1.2 Accounting Technician Level II

Subjects in the Current Examination Scheme		Corresponding subjects in the revised examination scheme		Referred subject current examination scheme	Subject(s) to be Attempted under the new scheme	Subjects to be exempted under the new scheme	Remarks
Code	Subject Name	Code	Subject Name	Code	Code	Code	
T.05	Principles of Accounting and Auditing	T05	Principles of Accounting & Auditing	T.05	T.05	T.06, T.07 & T.08	Candidates who have successfully completed ATEC II shall be required to sit for the Foundation level examinations.
T.06	Elements of Costing, Procurement and Supply Management	T06	Principles of Cost Accounting	T.06	T.06	T.05, T.07, T.08	
T.07	Principles of Economics and Taxation	---	-----	T07	T07	T05, T06 & T08	
-----	-----	T07	Elements of Commercial Knowledge and Taxation	---	----	-----	
T.08	Introduction to Information and Communication Technology	--	-----	T.08	T.03 in ATEC I	T.05, T.06 & T07	
T.09	Public Sector Accounting and Cooperatives	T08	Accounting for Public Sector and Cooperatives	T.09	T.08	T.05, T.06 & T.07	

1.3 Professional Examination Scheme:

1.3.1 Foundation (Knowledge and Skills Level)

Subjects in the Current Examination Scheme (Foundation Stage Module A)		Corresponding subjects in the revised examination scheme		Referred subject under the current examination scheme	Subject(s) to be Attempted under the new scheme	Subjects to be exempted under the new scheme	Remarks
Code	Subject Name	Code	Subject Name	Code -- old scheme	Code - revised scheme	Code -- revised scheme	
P.01	Financial Accounting	A3	Accounting	P.01	A3, A1, A2, & A4	A5 in the Foundation Level	Candidates who have successfully completed Module A shall be required to sit for Papers A1, A2 and A4 in the Foundation Level
P.02	Economics	--	-----	P.02	A1, A2, & A4	A5 in the Foundation Level	
P.03	Business Law	A5	Business Law	P.03	A5, A1, A2, A4	A5 in the Foundation Level	
P.04	Business Maths and Statistics	---	-----	P.04	A1, A2, A4	A5 in the Foundation Level	
---	-----	A1	Quantitative Techniques	---	---	---	
---	-----	A2	Business and Management	---	-----	-----	
---	-----	A4	Business Information	---	---	---	

1.3.2 Intermediate (Skills and Analysis in Context Level)

Subjects in the Current Examination Scheme (Foundation Stage Module B)			Corresponding subjects in the revised examination scheme		Referred subject under the current examination scheme	Subject(s) to be Attempted under the new scheme	Subjects to be exempted under the new scheme	Remarks
Code	Subject Name	Code	Subject Name	Code – old scheme	Code - revised scheme	Code – revised scheme	Code – revised scheme	
P.05	Auditing Theory and Practice	B3	Auditing Principles and Practice	P.05	B3, B1, B2, B4, B5 in the Intermediate Level plus A1 & A2 in the Foundation Level	A3 A4 and A5 in Foundation Level plus B6 in the Intermediate Level		Candidates who have successfully completed Module B shall be required to sit for Papers A1, and A2 in the Foundation Level.
P.06	Cost Accounting	A4	Business Information	P.06	B1, B2, B4, B5 in the Intermediate Level plus A1 & A2 and A4 in the Foundation Level.	A3 and A5 in the Foundation Level plus B3 & B6 in the Intermediate Level		
P.07	Business Information Management	-----	Partial A4	P.07	A4, A1 & A2 in the Foundation Level plus B1, B2, B4, B5 in the Intermediate Level.	A3 and A5 in the Foundation Level plus B3 & B6 in the Intermediate Level		
P.08	Business Ethics and Corporate Governance	B6	Management, Governance and Ethics	P.08	A1 & A2 in the Foundation Level plus B6, B1, B2, B4, B5 in the	A3, A4 & A5 in the Foundation Level and		

						Intermediate Level.	B3 in the Intermediate Level	Candidates who have successfully completed module C shall be required to sit for paper A2 in the Foundation Level plus papers B1, B4, and B5 in the Intermediate level.
P09	Financial Reporting I	B2	Financial Accounting	P09`		A2 in the Foundation Level plus B2,B1, B4, & B5 in the Intermediate Level	A1, A3, A4 and A5 in the Foundation Level plus B3, B6 in the Intermediate Level.	
P10	Research, Consultancy and Reporting	----	-----	P10		A2 in the Foundation Level plus B1, B4, B5 in the Intermediate level	A1, A3, A4 and A5 in the Foundation Level plus B2, B3, B6	
P11	Quantitative Techniques for Decision Making	---	A1 Quantitative Techniques in the Foundation Level	P11		A1 and A2 in the Foundation Level plus B1, B4, B5 in the Intermediate level	A3, A4, and A5 in the Foundation Level plus B2, B3, B6	
		B1	Financial Management	---		---	----	
		B4	Public Finance			--	---	
		B5	Performance Management	----		--	----	
Subjects in the Current Examination Scheme		Corresponding subjects in the revised examination scheme		Referred	Subject(s) to be		Subjects to be	Remarks

(Intermediate Stage Module C)		subject under the current examination scheme		Attempted under the new scheme	exempted under the new scheme	
Code	Subject Name	Code	Subject Name	Code - revised scheme	Code - revised scheme	
P.12	Management Principles and Practices		A2 Business Management - It is in the Foundation level	A2 in Foundation level plus B4 & B5	A1, A3, A4 and A5 in the Foundation level plus B1, B2, B3 and B6 in the Intermediate Level	Candidates who have successfully completed Module D shall be required to sit for Paper B4 & B5 in the Intermediate level
P.13	Corporate Finance	B1	Financial Management	B1, B4 & B5	A1, A2, A3 A4 and A5 in the Foundation Level plus B2, B3 and B6 in the Intermediate Level	
P.14	Entrepreneurship	--	-----	B4 & B5	A1, A2, A3 A4 and A5 in the Foundation Level plus B1, B2, B3 and B6 in the Intermediate Level	

1.3.3 Final Level (Professional Analysis, Application and Evaluation Level)

Subjects in the Current Examination scheme		Corresponding subjects in the revised examination scheme		Referred subject under the current examination scheme	Subject(s) to be Attempted under the new scheme	Subjects to be exempted under the new scheme	Remarks
Code	Subject Name	Code	Subject Name	Code – old scheme	Code - revised scheme	Code - revised scheme	
P.15	Financial Reporting II	C1	Corporate Reporting	P.15	B5 in the Intermediate level and C1, C2 in the Final Level	C3 and C4 in the Final Level	Candidates who have successfully completed Module E shall be required to sit for Paper B5 in the Intermediate Level and Papers C1 and C2 in the Final Level.
P.16	International Finance	C3	Business and Corporate Finance	P.16	B5 in the Intermediate Level and C3 and C1 & C2 in the Final Level	C4 in the Final Level	
P.17	Public Finance and Taxation	C4	Tax Law and Practice	P.17	B5 in Intermediate Level and C4 and C1 and C2 in the Final Level	C3 and C1 the Final Level	
P.18	Auditing and Assurance Services	C2	Audit and Assurance	P.18	C2 and C1 in the Final Level	C3 and C4 in the Final Level	
P.19	Management Accounting and Control	--	B5 – Performance Management in the Intermediate Level	P.19	B5 in the Intermediate Level and C1 in the Final Stage	C2, C3, C4 in the Final Level	
P.20	Contemporary Issues in Accounting			P.20	C1 in the Final Level	C2, C3, C4 in the Final Level	

