(NBAA)
THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS
TANZANIA

PRESS RELEASE

THE NBAA REVISED SYLLABUS

1.0 Introduction

NBAA wishes to inform its esteemed stakeholders and the general public that it has reviewed its syllabus for both Professional and Accounting Technician examination schemes.

During its 158th Ordinary meeting held on 26th March 2013, the NBAA Governing Board has approved the revised syllabi to be tested effective from the **November 2014** examination session in order to give adequate time for the NBAA students and Tuition Providers to be prepared well in advance for smooth takeoff of the revised syllabus.

The detailed syllabus contents, the conversion scheme showing how the candidates progress from the old to the revised syllabus, the exemption requirements, rules and regulations are to be communicated in due course.

Generally, the main features of the revised syllabus in comparison with that which are to be phased out after May 2014 examination session are:

- The number of papers to be tested are fewer than in the existing syllabus
- The syllabus has been designed in a competence based approach

2.0 The Revised Syllabus Structure

The revised syllabus structure has maintained a two tier examination system namely the Accounting Technician Examination Scheme and Professional Examination Scheme.

2.1 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 (08) subjects instead of the current (09) (nine) subjects Each level has four subjects as indicated below:

Revised 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

2.2 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 detailed below:.

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
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	Tax Law and Practice

3.0 Conclusion

NBAA being a professional body and the custodian of the accountancy profession in the country champions for quality and credibility of the professional qualification by ensuring that the qualification is nationally and internationally recognized and further that its graduates are able to cope with the rapidly changing demands of the environment. This objective can be achieved, by among other things, reviewing the syllabus from time to time to match with the dynamics of the environment.

Pius A. Maneno
EXECUTIVE DIRECTOR