ACCOUNTING TECHNICIAN SYLLABUS
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 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 spent in direct contact with a tutor or lecturer to sufficiently cover the subject matter.

**Subject Description:** 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 materials 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 contact 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 ordinarily 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

<table>
<thead>
<tr>
<th>Code</th>
<th>Subject Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>T.01</td>
<td>Bookkeeping and Accounts</td>
</tr>
<tr>
<td>T.02</td>
<td>Elements of Business Mathematics and Statistics</td>
</tr>
<tr>
<td>T.03</td>
<td>Introduction to Information and Communication Technology</td>
</tr>
<tr>
<td>T.04</td>
<td>Business Communication Skills</td>
</tr>
</tbody>
</table>

ACCOUNTING TECHNICIAN LEVEL II

<table>
<thead>
<tr>
<th>Code</th>
<th>Subject Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>T.05</td>
<td>Principles of Accounting and Auditing</td>
</tr>
<tr>
<td>T.06</td>
<td>Principles of Cost Accounting and Procurement</td>
</tr>
<tr>
<td>T.07</td>
<td>Elements of Commercial Knowledge and Taxation</td>
</tr>
<tr>
<td>T.08</td>
<td>Accounting for Public Sector and Cooperatives</td>
</tr>
</tbody>
</table>

The Professional Examination Scheme consists of three levels as follows

**Code | Subject Name**

**FOUNDATION Level (Knowledge and Skills Level)**

- A1 Quantitative Techniques
- A2 Business and Management
- A3 Accounting
- A4 Business Information
- A5 Business Law

**INTERMEDIATE LEVEL (Skills and Analysis Level)**

- 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 LEVEL (Professional Analysis, Application and Evaluation Level)**

- C1 Corporate Reporting
- C2 Auditing and Assurance Services
- C3 Business and Corporate Finance
- C4 Public Finance and Taxation II

All the subjects above are assessed using paper based examinations of three hours duration.
4.0 MINIMUM ENTRY REQUIREMENTS FOR ACCOUNTING TECHNICIAN 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 and must have a pass in English and Mathematics at “O” level 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 institution
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 31st January while candidacy registration for the November sitting must have been completed by 31st July. 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
(coloured) of the applicant (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 identity 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 March, and applications for November examinations are acceptable up to the 15th of September.

(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.

(ii) 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 centre preferred to take the examinations. The Centres currently approved by the Board are indicated at the back of an entry form. Examinations are conducted in as
many centres in the country as the Board may determine from time to time.

(e) Change of examination centre shall be allowed if lodged in writing at least one month before the date the examination is to commence. Late requests for change of centre 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 centre 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 31st March for May examinations and 30th September 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 and approval by the Executive Director.

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 eighty percent (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 passport 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 passport 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.

(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.
(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:
- Questions and Suggested Solutions of previous examinations
- Detailed Examiners’ and Performance Report
- Students’ Newsletter
- 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 - 69%
- **C** = Pass = 50 - 59%
- **F** = Fail = 0 - 49%
- **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 technician examinations is be fifty percent (50%).

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.
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 successful 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 successful completed ATEC II shall proceed to Foundation Level examinations.
13.1.3 Accounting Technician Conversion Scheme:

13.1.3.1 Accounting Technician Level I

<table>
<thead>
<tr>
<th>Code</th>
<th>Subject Name</th>
<th>Code</th>
<th>Subject Name</th>
<th>Code – old scheme</th>
<th>Code - revised scheme</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>T.01</td>
<td>Book-keeping and Accounts</td>
<td>T01</td>
<td>Book keeping and Accounts</td>
<td>T.01</td>
<td>T.01 &amp; T03</td>
<td>(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.</td>
</tr>
<tr>
<td>T.02</td>
<td>Elements of Business Mathematics and Statistics</td>
<td>T02</td>
<td>Elements of Business Mathematics &amp; Statistics</td>
<td>T.02</td>
<td>T.02 &amp; T03</td>
<td>(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.</td>
</tr>
<tr>
<td>T.03</td>
<td>Introduction to Commercial Knowledge, Management Practices and Ethics</td>
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<td>T.03</td>
<td>T.03</td>
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<td>T03</td>
<td>Introduction to Information and Communication Technology</td>
<td>T03</td>
<td>T.03</td>
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</tr>
</tbody>
</table>

**Subject(s) to be Attempted under the revised scheme:**

- T.01
- T.02
- T.03
- T.04
### 13.1.3.1 Accounting Technician Level II/I

<table>
<thead>
<tr>
<th>Subjects in the Current Examination Scheme</th>
<th>Corresponding subjects in the revised examination scheme</th>
<th>Referred subject current examination scheme</th>
<th>Subject(s) to be Attempted under the revised scheme</th>
<th>Subjects to be exempted</th>
<th>Remarks</th>
</tr>
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<tbody>
<tr>
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<td>Code</td>
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<tr>
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<td>Principles of Accounting and Auditing</td>
<td>T05</td>
<td>Principles of Accounting &amp; Auditing</td>
<td>T.05</td>
<td>T.05</td>
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<tr>
<td>T.06</td>
<td>Elements of Costing, Procurement and Supply Management</td>
<td>T06</td>
<td>Principles of Cost Accounting</td>
<td>T.06</td>
<td>T.06</td>
</tr>
<tr>
<td>T.07</td>
<td>Principles of Economics and Taxation</td>
<td>T07</td>
<td>Elements of Commercial Knowledge and Taxation</td>
<td>T.07</td>
<td>T.07</td>
</tr>
<tr>
<td>T.08</td>
<td>Introduction to Information and Communication Technology</td>
<td>T08</td>
<td>Accounting for Public Sector and Cooperatives</td>
<td>T.08</td>
<td>T.03 in ATEC I</td>
</tr>
<tr>
<td>T.09</td>
<td>Public Sector Accounting and Cooperatives</td>
<td>T08</td>
<td>Accounting for Public Sector and Cooperatives</td>
<td>T.09</td>
<td>T.08</td>
</tr>
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</table>

### 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.
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

7.0 Indicative Content and Supporting Learning Outcomes
7.1 Introduction to Bookkeeping and Accounting
Learners will be able to:
• Define the terms bookkeeping and accounting
• List the differences between bookkeeping and accounting
• Describe field of accounting
• Define and state the differences between Financial Accounting and Bookkeeping
• Define accounting concepts and accounting principles
• 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
7.2 Accounting information
Learners will be able to:
• Define Accounting information
• Explain the qualities of accounting information
• Identify users of accounting information.
• 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:
• Explain the history of Accounting Profession in Tanzania
• Describe requirement/ availability of accounting information for different forms of business organization.
• Describe the importance of regulation of financial reporting
• Identify the role of National Board of Accountants and Auditors (NBAA)
• State the role of the International Federation of Accountants.
• Explain the Professional Code of Conduct issued by NBAA

7.4 Accounting Equation and Principle of double entry
Learners will be able to:
• Define:
  - Accounting Equation
  - Principle of Double Entry
• 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:
• Define business transactions
• Identify types of business transactions
• Mention and explain major source documents in business activities

7.6 Books of original entry and ledger
Learners will be able to:
• Identify types of books of account
• Explain:-
  - Books of original entry
  - Ledger
  - Chart of Accounts
• Identify books of original entry and their purposes

7.7 Record and post accounting transactions
Learners will be able to:
• 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
• Post journal entries to ledger accounts
  - Sales ledger
  - Purchases Ledger
  - General ledger
7.8 Prepare Cash Book and Petty Cash
Learners will be able to:
• Define and explain
  - Cash Book
  - Two column cash book
  - Three column cash book
  - Petty cash book
• Explain the format of a cash book and petty cash book
• Record and post cash receipts and cash payments in the:
  - Cash book
  - Petty cash book
• Calculate
  - Cash discount
  - Trade discount
• Record Cash receipts and payment through bank
  - Two columnar Cash Book
  - Three columnar cashbooks

7.9 Conduct a Bank Reconciliation
Learners will be able to:
• Define and explain bank reconciliation
• State and explain causes of disagreement between bank statement and cash book balances
• List items commonly appearing in the bank statements and not in cash book.
• Prepare an updated cash book
• Prepare statement of bank reconciliation
• State the importance of preparing periodic bank reconciliation statements

7.10 Preparation of Trial balance
Learners will be able to:
• Define and explain:
  - Trial balance
  - Suspense account
• Calculate account balances for different ledger accounts
• Identify debit and credit balances
• Extract a trial balance at a particular date from a given set of ledger accounts
• State and explain the type of errors in accounting
  - Errors not affecting Trial balance
  - Errors affecting Trial balance
• Correct each error not affecting the trial balance
  - Transposition errors
  - Errors of omission
  - Errors of principle
  - Errors of commission
  - Errors of original entry
  - Compensating errors
• Correct errors that affect Trial balance using suspense accounts and journal entries
• Prepare corrected trial balance

7.11 Preparation of Financial Statements
Learners will be able to:
• Define Financial Statements
• State objectives and qualities of good financial statements
• State and explain element of financial statements as per the framework for preparation and presentation of financial statements
• Mention and explain sets of financial statements as per IAS 1
• Prepare Statement of income as per guidance of IAS 1
• Prepare Statement of Financial Position as per guidance of IAS 1

8.0 Required readings
8.1 Main readings
• International Accounting Standards Board, (2010), International Accounting Standard 1 on: Presentation of Financial Statements
• Principles of Accounts for East Africa; Students’ Book, 2nd ed. 2011.

8.2 Supplementary readings
• Dermine, Jean, Bissada, Jousef F,(2012), Asset and Liability Management – a guide to value creation and risk control, Prentice Hall
1.0 **Subject Code and Name:** T02: Elements of Business Mathematics and Statistics

2.0 **Level:** Accounting Technician I

3.0 **Pre-requisite Module:** None

4.0 **Contact Hours:** 120 hours

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:
- Identify all types of numbers
- Apply the number system in accounting and business situations
- Explain the accuracy and approximation of numbers

7.1.2 **Basic Arithmetic Operations**
Learners will be able to:
- Apply the basic operations in accounting and business transactions.
7.2 **Elementary Mathematics**

7.2.1 **Fractions**
Learners will be able to:
- Identify different type of fractions
- Apply the concept of fractions in accounting and business situations.

7.2.2 **Elementary Algebra**
Learners will be able to:
- Explain the meaning of an algebraic expression
- Simplify an algebraic expression
- 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:
- Apply roots, powers and indices in number system

7.2.4 **Ratios and Proportions**
Learners will be able to:
- Distinguish between ratios and proportions
- Divide any given value in form of given ratios
- Apply ratios and proportions in accounting and business situations

7.2.5 **Logarithms**
Learners will be able to:
- Define logarithms
- Identify different types of logarithms
- Use logarithms in simplifying mathematical expressions

7.2.6 **Percentages**
Learners will be able to:
- Explain the meaning of percentages
- Expose any value in percentage
- Convert percentage to fractions and vice versa
- Apply percentages in accounting and business situations
7.2.7 Metric Weights and Measures  
Learners will be able to:  
• Identify different types of weights and measures  
• Convert any type of weights and measures to a different type  
• Express one type of weights, and measures in different units  
• 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:  
• Determine the areas and perimeters of squares, rectangles and circles  
• Describe the relationship between areas and perimeters/circumferences  
• Apply the concept of measurements of areas in business and accounting situation

7.2.9 Foreign Currency Conversions  
Learners will be able to:  
• Identify different types of currencies  
• Describe the concept of exchange rates  
• Convert one type of currency to another using given exchange rates  
• Apply the concept of foreign currency conversion in accounting and business situation

7.2.10 Arithmetic Progression and Geometric Progression  
Learners will be able to:  
• Explain the meaning of a progression and series  
• Distinguish between the Arithmetic and Geometric progression  
• Determine any term in an arithmetic or geometric progression  
• Determine the sum of any number of terms in an arithmetic or geometric progression
• 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:
• Construct a graph for an equation
• Identify a linear equation and quadratic equation
• Formulate a linear equation
• Solve a linear equation and quadratic equation
• Identify simultaneous equation
• Solve simultaneous equation
• Identify an inequality
• Solve an inequality
• Apply the concept of equation an inequality in accounting and business situations

7.4 Mathematics Of Finance

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

7.4.1 Simple and Compound Interest

Learners will be able to:
• Calculate simple and compound interest
• Apply simple and compound interest in accounting and business situations

7.4.2 Discounting and Time Value of Money

Learners will be able to:
• Explain the concept of discounting and time value of money
• Determine the value of money at any given time using a given discount rate/compounding rate
• 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:
• Calculate amount of Annuity and determine Sinking Fund
• Use Financial tables for Annuity to determine amount of annuity
• Calculate Present Value of Annuity, Amortize any given Present Value of Annuity
• Use Financial tables of amortization to any Present Value of Annuity
• Use financial tables of Amortization to amortize any given Present Value of Annuity
• Apply Annuity, Sinking Fund, Present Value of Annuity and amortization in accounting and business situations

7.4.4 Depreciation, Methods of Depreciation Straight Line and Declining Balance Methods
Learners will be able to:
• Describe depreciation
• Identify different depreciation methods
• Determine the book value of an asset under depreciation at any given time
• Apply the concept of depreciation 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 x 2, symmetric of a 2 x 2 matrix
Cramer’s Rule method to solve a 2 x 2 matrix to solve simple simultaneous equation, Inverse matrix
Learners will be able to:
• Explain what is a matrix and element
• Add or subtract matrices
• Multiply matrices
• Identify different types of matrices
• Transpose a metric
• Determine the determinants of a square matrix
• Determine the inverse of a matrix
• Apply Cramer’s rule methods to solve simultaneous equation of \( 2 \times 2 \)
• Apply the concept of matrix in accounting and business situation

7.6 Introduction To Statistics And Data Collection
7.6.1 Meaning of Statistics uses definition of statistical terms, 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:
• Define ‘Statistics’ and state its uses in business
• Define sample and population
• Describe the two types of data i.e. primary and secondary data
• Mention the sources of data
• Describe the methods of collection of data and explain their advantages and disadvantages
• Apply the methods of collection of data in accounting and business situations

7.6.2 Sampling
Methods Sampling
Learners will be able to:
• Explain ‘sampling’
• Describe the methods of sampling
• Apply several probabilistic and non-probabilistic methods of sampling in accounting and business situation

7.7 Classification And Presentation Of Data
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 able to:

- Describe raw data, array and tables
- Construct an array frequency distribution graphs and table for any given data
- Draw a histogram frequency polygon and interpret them
- Draw all types of Bar diagram, Pie chart
- Compile a cumulative frequency distribution
- Draw an ogive
- Apply these methods of presentation of data in accounting and business situation

7.8 Measures of Central Tendency

7.8.1 Mean, Median, Mode, Quartiles, Geometric mean, Harmonic mean and weighted average

Learners will able to:

- Define all measures of central tendency and their uses in business situations
- Calculate and interpret all measures of central tendency for a set of values, ungrouped and grouped frequency distribution
- 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:

- Define dispersion
- Define range, quartile deviation, mean deviation, standard deviation, variance and coefficient of variation
- Calculate and interpret all these measures of dispersion for a set of values un grouped, grouped frequency distribution
- 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:
• Explain index number
• Calculate price relatives, simple aggregate index and simple average index
• Calculate Laspeyre’s, Paasche’s and Fisher’s Ideal Index
• Interpret price relative, simple aggregate and simple average index
• Apply concept of simple index number in accounting and business situations

7.11 Basic Probability Theory

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

Learners will be able to:
• Define trials, outcomes, events, mutually exclusive events and independent events

7.11.2 Simple probability, conditional probability, probability tree diagram

Learners will be able to:
• Define probability
• Explain conditional probability
• Define a free diagram
• Apply the tree diagram in probability
• Calculate probability of simple events
• Apply the basic probability theory in accounting and business situations.

7.12 Permutation And Contribution

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

Learners will be able to:
• Define permutation and combination
• Expand a binomial expansion
• Apply permutation and combination in simple cases
• Apply permutation and combination in accounting and business situation

8.0 Pre-Requisite Subject: None

9.0 Learning Context
• Lectures
• Tutorials
• Classroom discussion
• Group work
• Assignments

10.0 Learning Materials
• Miller Charles, Salzmon Stanley, Clendinen Galy, (2009), Business Mathematics 11th Edition Addition Wesley
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 Hours

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

7.1.2 Definitions of Commonly used Terms in ICT
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.

7.2 Hardware
7.2.1 Processing Device
Learners will be able to:
• Identify various parts of Central Processing devices.
• Evaluate various processing methodologies.
• Compare various processing strategies.

7.2.2 Input Devices
Learners will be able to:
• Explain various input devices.
• Compare and contrast various input devices.
• Identify technical, organizational and management factors that are used in selecting those devices.

7.2.3 Output Devices
Learners will be able to:
• Explain various output devices.
• Compare and contrast various output devices’
• Identify technical, organizational and management factors that are used in selecting those devices.

7.2.4 Storage Devices
Learners will be able to:
• Explain various storage devices.
• Compare and contrast various storage devices.
• Identify technical, organizational and management factors that are used in selecting those devices.
7.2.5 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.

7.3 Computer Software
7.3.1 Software
Learners will be able to:
- Define the term software.
- Identify various types of software based on type of problem that the software addresses.

7.3.2 Systems Software
Learners will be able to:
- Define the term systems software.
- Explain various types of systems software (operating systems, utility software, device drivers, and programming languages).
- Explain various types of operating systems in terms of capabilities.
- Explain various emerging issues in operating systems such as Graphical user Interface (GUI).

7.3.3 Application Software
Learners will be able to:
- Define the term application software.
- Explain various types of application software (general purpose and specific purpose).
- Explain various types of emerging issues in application software like integrated systems and Electronic Data Interchange (EDI).

7.4 Data Communication Systems
7.4.1 Introduction to Data Communication Systems
Learners will be able to:
• Define the concept of data communication systems.
• Identify the differences between data communication and computer networks.
• State advantages and disadvantages of data communication systems.
• Identify the components of data communication systems.

7.4.2 Data Communication Terminal
Learners will be able to:
• Explain various data communication terminals.
• Compare capabilities of each type of terminal.
• Explain type of data needs to be conveyed in each of the identified data communication terminal.

7.4.3 Data Communication Channel
Learners will be able to:
• Explain various data communication channels.
• Compare capabilities of each type of channel.
• Explain type of data needs to be conveyed in each of the identified data communication Channel.

7.4.4 Data Communication Hardware
Learners will be able to:
• Explain various data communication hardware.
• Compare capabilities of each type of hardware.
• Explain type of data needs to be conveyed in each of the identified data communication hardware.

7.4.5 Data Communication Software
Learners will be able to:
• Explain various data communication software.
• Compare capabilities of each type of software.
• Explain type of data needs to be conveyed in each of the identified data communication software.

7.4.6 Examples of Data Communication Systems
Learners will be able to:
• Explain various data communication systems.
• Compare capabilities of each type of systems.
7.5 **Internet and E-commerce**

*7.5.1 Internet*

Learners will be able to:
- Define the term internet.
- Explain various tools available in internet (www, email, blogs, social networks and any other tool.
- Explain usage each of the available tools in internet.
- Search information on the internet.
- Evaluate information available in the internet.

*7.5.2 E-commerce*

Learners will be able to:
- Define the term e-commerce.
- Trace developments of e-commerce.
- Explain how e-commerce differ from e-business.
- Explain infrastructure for e-commerce.
- Explain advantages of e-commerce to firms.
- Explain challenges of e-commerce.

7.6 **Commonly Used Application Packages**

*7.6.1 Word Processing*

Learners will be able to:
- Define the term word processing.
- List and explain various examples of word processing.
- Use various tools in word processing (text management, paragraph management, page management, language management, letter writing tools, and any other tool.

*7.6.2 Electronic Spreadsheets*

Learners will be able to:
- Define the term electronic spreadsheets.
- List and explain various examples of electronic spreadsheets.
- Use various tools in electronic spreadsheets (statistical, arithmetical, financial, text, database management, lookup and reference, information, etc).
- Use advanced tools in electronic spreadsheets (pivot tables and solver).
7.6.3 Database management systems
Learners will be able to:
• Define the term database management systems.
• List and explain various examples of database management systems.
• Use various tools in database management systems.

7.6.4 Integrated accounting systems
Learners will be able to:
• Define the term integrated accounting systems.
• List and explain various examples of integrated accounting systems.
• Use various tools in integrated accounting systems.

8.0 Learning Context:
• Lecturing
• Classroom discussions
• Group works
• Case studies
• Individual assignments
• Surfing/browsing (Web based materials)

9.0 Learning materials
• Efraim Turban, Rex Kelly Rainer, Richard E. Potter (2010), Introduction to information technology John Wiley & Sons
• Rajaraman,V. 2011 Essentials Of E-Commerce Technology PHI Learning Pvt. Ltd.8120339371, 9788120339378
• Alan Evans, Kendall Martin, Mary Anne Poatsy Technology in action Go Series for Microsoft Office 2003, Pearson/Prentice Hall, 2006, 0131878867, 9780131878860
• Stair, Ralph M. and Baldauf, Ken (2009), Succeeding with Technology (Third Edition). Thomson - Course Technology. (Chapter 1-12)
1.0 **Subject Code and Name:** T04 Business Communication Skills

2.0 **Level:** Accounting Technician

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**

7.1 **Demonstrate a mastery use of English language.**
Learners will be able to:

- Use of parts of speech correctly.
- Construct correct sentences.
- Use punctuations effectively.
- Use tenses correctly.
- Develop paragraphs effectively.
- Identify common sentence errors.
- Explain how oral communication differs from written communication.
- Show understanding of what non-verbal communication is all about.

7.2 **Demonstrate listening skills**
Learners will be able to:

- Differentiate between hearing and listening.
- Identify barriers to effective listening.
- Differentiate a good listener from a poor listener.
7.3 Writing Skills in Business Correspondences
7.3.1 Demonstrate skills in business correspondences
Learners will be able to:
• Write suitable business correspondences (letters, memos, emails and reports).
• Write persuasive requests, proposals and sales letters correctly.
• Use appropriate techniques in note taking (from lectures, speeches, books, newspapers, internet, meetings, etc).
• Write summaries correctly.
• Write different types of essays effectively.

7.4 Demonstrate visual and oral communication skills
7.4.1 Visual presentation
Learners will be able to:
• Choose and use appropriate visual presentation tools such as flip charts, power point.
• Use appropriate visual presentation methods such as bar charts, pie charts, maps.

7.4.2 Oral presentation
Learners will be able to:
• Identify types of business presentations.
• Prepare the presentation.
• Deliver the presentation following appropriate steps.

7.5 Demonstrate reading skills
Learners will be able to:
• Employ different reading strategies.
• Identify features of effective reader.
• Scan and Skim read text (high reading speed, intensive reading.
• Identify factors which can affect reading speed.

7.6 Demonstrate speaking skills
Learners will be able to:
• Express oneself effectively.
• Prepare speeches.
• Deliver speeches effectively.
8.0 **Delivery Methods:** Input lecture session (Learners listening and taking notes supported by outline handouts.

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

9.0 **Reference**

1.0 Subject code and name: T05 Principles of Accounting and Auditing

2.0 Level: Accounting Technician Level II

3.0 Pre-requisite subject: T01 Book keeping and Accounts

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 Paper 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 outcomes
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 context and purpose of Principles of Accounting
7.1.1 The reasons for and objectives of principles of Accounting
Learners will be able to:
• Define Accounting – recording, analyzing and summarizing financial data.
• Identify and define types of business entity – sole trader, partnership, limited liability company.
• Recognize the legal differences between a sole trader, partnership and a limited liability company.
• Identify the advantages and disadvantages of operating as a limited liability company, sole trader or partnership.
• State the nature, principles and scope of Accounting.
• Identify the users of financial statements and state and differentiate between their information needs.
• Identify and explain the purpose of each of the main financial statements.
• Define and identify assets, liabilities, equity, revenue and expenses.

7.1.2 The Regulatory Framework
Learners will be able to:
• Described the Tanzania accounting regulatory framework.
• 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).
• Explain the role of International Financial Reporting Standards.
• Explain the International Accounting Standard’s Framework for the Preparation and Presentation of Financial Statements.

7.2 The Qualitative Characteristics of Financial Information and the Fundamental Bases of Accounting
7.2.1 The qualitative characteristics of financial reporting
Learners will be able to:
• Define, understand and apply accounting concepts and qualitative characteristics:
  - Fair presentation
  - Going concern
  - Accruals
  - Consistency
  - Materiality
  - Relevance
  - Reliability
  - Faithful representation
  - Substance over form
- Neutrality
- Prudence
- Completeness
- Comparability
- Understandability
- Business entity concept

• Explain the balance between qualitative characteristics.

7.2.2 Alternative Bases Used in the Preparation of Financial Information
Learners will be able to:
• Identify and explain the main characteristics of alternative valuation bases such as historical cost, replacement cost, net realizable value, and economic value.
• Explain the provision of International Financial Reporting Standards governing financial statements regarding changes in accounting policies.
• Identify the appropriate accounting treatment if a company changes a material accounting policy.

7.3 The Use of Double-entry and Accounting Systems
7.3.1 Double-entry book-keeping principles including the maintenance of accounting records and sources of information
Learners will be able to:
• Identify and explain the function of the main data sources in an accounting system.
• Outline the contents and purpose of different types of business documentation, including: quotation, sales order, purchase order, goods received note; goods dispatched note, invoice, statement, credit note, debit note, remittance advice, receipt.
• Describe and apply the accounting equation.
• Explain and apply the concept of double entry accounting and the duality concept.
• Explain how the accounting system contributes to providing useful accounting information and complies with organizational policies and deadlines.
• Identify the main types of business transactions such as sales, purchases, payments, receipts.

7.3.2 Ledger Accounts, Books of Prime Entry and Journals

Learners will be able to:
• Identify the main types of ledger accounts and books of prime entry, and describe their nature and function.
• Explain and illustrate the uses of journals and the posting of journal entries to ledger accounts.
• Identify correct journals from given narratives.
• Illustrate how to balance and close a ledger account.

7.4 Recording Transactions and Events

7.4.1 Sales and purchases

Learners will be able to:
• Record sale and purchase transactions in accounts and in day books.
• Describe and record sales and purchase returns.
• Describe the general principles of the operation of Value Added Tax (VAT).
• Calculate VAT on transactions and record the consequent accounting entries.
• Trade discounts

7.4.2 Cash Book

Learners will be able to:
• Record cash and bank transactions in ledger accounts
• Record cash receipts and payments through bank in a two and three columnar cash books
• Account for discount allowed and discount received
• Explain the need for a record of petty cash transactions.
• Describe the features and operation of a petty cash imprest system.
• Account for petty cash using imprest and non-imprest methods.
• Explain the importance of, and identify controls and security over the petty cash system.
7.5 Accounting Treatment for Inventories (IAS 2)

- Recognize the need for adjustments for inventory in preparing financial statements.
- Record opening and closing inventory.
- Identify the alternative methods of valuing inventory.
- Explain and apply the IASB requirements for valuing inventories.
- Recognize which costs should be included in valuing inventories.
- Explain the use of continuous and period end inventory records.
- Calculate the value of closing inventory using FIFO (first in, first out) and average cost (AVCO).
- Explain the impact of accounting concepts on the valuation of inventory.
- Identify the impact of inventory valuation methods on profit and on assets.

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

7.6.1 Tangible non-current Assets

Learners will be able to:

- Define non-current assets.
- Describe the difference between current and non-current assets.
- Explain the difference between capital and revenue items.
- Classify expenditure as capital or revenue expenditure.
- Prepare ledger entries to record the acquisition and disposal of non-current assets.
- Calculate and record profits or losses on disposal of non-current assets in the statement of income including part exchange transactions.
- Record the revaluation of a non-current asset in ledger accounts, the statement of comprehensive income and in the statement of financial position.
- Calculate the profit or loss on disposal of a revalued asset.
- Illustrate how non-current asset balances and movements are disclosed in financial statements.
- Explain the purpose and function of an asset register.
7.6.2 Depreciation
Learners will be able to:
• State and explain the purpose of depreciation.
• Calculate the charge for depreciation using straight line and reducing balance methods.
• Identify the circumstances where different methods of depreciation would be appropriate.
• Illustrate how depreciation expense and accumulated depreciation are recorded in ledger accounts.
• Calculate depreciation on a revalued non-current asset including the transfer of excess depreciation between the revaluation reserve and retained earnings.
• Calculate the adjustments to depreciation necessary if changes are made in the estimated useful life and/or residual value of a non-current asset.
• Record depreciation in the statement of income and statement of financial position.

7.7 The Adjustments to preparation of financial reports
7.7.1 Accruals and Prepayments
Learners will be able to:
• Explain how the matching concept applies to accruals and prepayments.
• Identify and calculate the adjustments needed for accruals and prepayments in preparing financial statements.
• Illustrate the process of adjusting for accruals and prepayments in preparing financial statements.
• Prepare the journal entries and ledger entries for the creation of an accrual or prepayment.
• Identify and describe the impact on profit and net assets of accruals and prepayments.

7.7.2 Receivables and Payables
Learners will be able to:
• Explain and identify examples of receivables and payables.
• Identify the benefits and costs of offering credit facilities to customers.
• Explain the purpose of aged receivables analysis.
• Explain the purpose of credit limits
• Prepare the accounting entries to write off a bad (irrecoverable) debt.
• Record a bad (irrecoverable) debt recovered.
• Identify the impact of bad (irrecoverable) debts on the statement of income and on the statement of financial position.
• Prepare the accounting entries to create and adjust an allowance for receivables.
• 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.
• Account for contras between trade receivables and payables.
• Prepare, reconcile and understand the purpose of supplier statements.
• Classify items as current or non-current liabilities in the statement of financial position.

7.8 Trial Balance and Errors
7.8.1 Trial balance
Learners will be able to:
• Identify and understand the limitations of a trial balance.

7.8.2 Correction of errors
Learners will be able to:
• Explain the provision of International Financial Reporting Standards governing financial statements regarding material errors which result in prior period adjustment.
• Prepare journal entries to correct errors.
• Calculate and understand the impact of errors on the statement of income, statement of comprehensive income and statement of financial position.
7.8.3 Control Accounts and Reconciliations
Learners will be able to:
• Explain the purpose of control accounts for accounts receivable and accounts payable.
• Explain how control accounts relate to the double-entry system.
• Prepare ledger control accounts from given information.
• Perform control account reconciliations for accounts receivable and accounts payable.
• Identify errors which would be highlighted by performing control account reconciliation.
• Identify and correct errors in control accounts and ledger accounts.

7.8.4 Bank Reconciliations
Learners will be able to:
• Explain the purpose of bank reconciliations.
• Identify the main reasons for differences between the cash book and the bank statement.
• Correct cash book errors and/or omissions.
• Prepare bank reconciliation statements.
• Derive bank statement and cash book balances from given information.
• Identify the bank balance to be reported in the final accounts.

7.8.5 Suspense Accounts
Learners will be able to:
• Explain the purpose of a suspense account.
• Identify errors leading to the creation of a suspense account.
• Record entries in a suspense account.
• Make journal entries to clear a suspense account.

7.9 Preparing Basic Financial Statements
7.9.1 Statements of Income and Statement of Comprehensive Income
Learners will be able to:
• Prepare a statement of income and statement of comprehensive income.
comprehensive income from given information.
• Explain how accounting concepts apply to revenue and expenses.
• Calculate revenue, cost of sales, gross profit, profit for the year, and total comprehensive income from given information.
• Disclose items of income and expenditure in the statement of income.
• Explain the interrelationship between the statement of financial position, statement of income and statement of comprehensive income.
• Identify items requiring separate disclosure on the face of the statement of income.
• Describe the usefulness of statement of income and statement of comprehensive income to users of accounting information.

7.9.2 Statement of Financial Position
Learners will be able to:
• Recognize how the accounting equation and business entity convention underlie the statement of financial position.
• Understand the nature of reserves.
• Identify and report reserves in a company statement of financial position.
• Prepare a statement of financial position from given information.
• Explain why the heading retained earnings appear in a company statement of financial position.
• Describe the usefulness of statement of financial position to users of accounting information.

7.9.3 Events after the Reporting Period
Learners will be able to:
• Define an event after the reporting period in accordance with International Financial Reporting Standards.
• Classify events as adjusting or non-adjusting.
• Explain how adjusting and non-adjusting events are reported in the financial statements.
7.9.4 Statement of Cash Flows
Learners will be able to:
- Differentiate between profit and cash flow.
- Explain the need for management to control cash flow.
- Recognize the benefits and drawbacks to users of the financial statements of a statement of cash flows.
- Classify the effect of transactions on cash flows.
- Calculate the figures needed for the statement of cash flows including:
  - Cash flows from operating activities
  - Cash flows from investing activities
  - Cash flows from financing activities
- Calculate the cash flow from operating activities using the indirect and direct method.
- Prepare statements of cash flows from given information.
- Identify the treatment of cash flows in a company’s statement of cash flows.

7.9.5 Incomplete Records
Learners will be able to:
- Explain and apply techniques used in incomplete record situations:
  - accounting equation and comparison of net worth method
  - ledger accounts to calculate missing figures
  - cash and/or bank summaries
  - profit percentages to calculate missing figures.

7.9.6 Non Profit Making Organizations
Learners will be able to:
- Define and explain Non-profit making organization
- Explain and uses of the following statement:
  - Receipts and payments accounts
  - Statement of income and expenditure
  - Statement of financial position
7.9.7 Preparations of Manufacturing Accounts
Learners will be able to:
• Define, explain and calculate:-
  - Direct cost
  - Indirect cost
  - Prime cost
  - Production cost
  - Total cost
  - Inventory (Finished goods and work in progress)
• Explain and prepare for a manufacturing entity:
  - Manufacturing account.
  - Statement of income.
  - Statement of Financial Position

7.10 Interpretation of Financial Statements
Learners will be able to:
Explain techniques of analysis and interpretation of financial statement
- Common-size percentage base techniques
- Ratio analysis
- Comparative analysis of financial statement
• State and explain types of categories of accounting ratios
• Explain significance of financial ratios
• Identify limitation of financial ratios
• Explain and calculate financial ratios for a single company financial statements, such as:
  - Current ratio
  - Quick/Acid test ratio
  - Gross margin ratio
  - Net margin
  - Return on Total Assets
  - Total Assets Turnover ratio
  - Noncurrent Assets Turnover ratio
  - Debtors’ collection period
  - Creditors payment period
  - Inventory/stock turnover
  - Debt to equity
  - Interest cover
  - Earnings per Share (EPS)
- Price/Earnings
- Dividend yield

7.11 Accounting Systems and the Impact of Information Technology on Financial Reporting

Learners will be able to:
- State the basic function and form of accounting records in a typical manual system.
- Explain the basic function and form of accounting records in a typical computerized system.
- Compare manual and computerized accounting systems.
- Identify advantages and disadvantages of computerized accounting systems.
- Explain the uses of integrated accounting software packages.
- Apply an accounting package.

7.12 PART II - Principles of Auditing: Weighting 20%

7.12.1 Introduction to Auditing: Definitions and Concepts in Auditing

Learners will be able to:
- Define auditing
- Explain the differences between auditing and accounting
- Explain objectives of an audit
- State and explain types of audits
  - Internal vs. External
  - Statutory vs. Non-statutory
  - Operational vs. Audit of Financial Statements
- Explain professional ethics of an auditor
- Described the qualities of an auditor

7.12.2 Internal Control System

Learners will be able to:
- Define internal control system and internal check.
- State the objectives of internal control system.
- Explain management responsibility to internal control system.
- Identify features of effective internal control system.
- State inherent limitation of internal control system.
7.12.3 Audit Planning and Audit Programme

Learners will be able to:
• Define audit planning and audit program.
• Explain the differences between audit planning and audit program.
• Identify the benefits of planning the audit work.
• State uses of audit program.
• Design an audit work program.

7.12.4 Recording of Audit Work

Learners will be able to:
• Define and explain audit working papers.
• Identify forms of working papers.
• State the objectives of audit working paper.
• Explain the content of working papers.
• Explain the differences between permanent and current audit file.

8.0 Learning Context:
• Lecturing
• Classroom discussions
• tutorials
• Group works
• Case studies
• Individual assignments
• Surfing/browsing (Web based materials)

9.1 Main readings
• Hayes, Ricks, (2005), Principles of Auditing: Pearson Education

9.2 Supplementary readings
• Kimmel Paul, Kleso Donald, 2009, Accounting Principle, 7th Edition: John Wiley & Sons
• Arora, M.L., 2009, Book-keeping, Principles of Accounting & Auditing: NBAA
1.0 Subject code and name: T.06 Principles of Cost Accounting and Procurement

2.0 LEVEL: Accounting 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:

- Explain the nature, meaning and scope of Cost Accounting and cost classification to facilitate analysis of cost components in a cost accounting system.
- 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.
- 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:

- Define cost, cost accounting costing, cost unit/object
- Explain the framework of Cost Accounting
• Describe the nature and objectives of Cost Accounting
• Differentiate between Financial Accounting, Cost Accounting and Management Accounting
• State the functions of a cost accounting system
• State the elements involved in decision making, planning and control
• Describe different users of cost accounting information
• Discuss value of cost information (Financial and non-financial) in management decision making process
• 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:
• Define cost classification
• Define cost coding
• State the importance of cost classification
• Explain various types of cost coding systems
• State the importance of cost coding

7.1.3 Different ways of classifying costs
Learners should be able to:
• Explain the various types of costs
• Describe the elements of cost
• Classify costs according to cost elements
• Classify costs according to their traceability to cost units (Direct and Indirect)
• Classify costs according to the major functions of an organization (Manufacturing, Administrative)
• Classify costs according to their reaction to changing levels of activity (fixed, variables etc)
• Classify costs according to timeframe (historical, current future)
• Classify cost into prime cost and overhead
• 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:
• Describe material input to the production process
• Apply procedures for purchasing, issuing, pricing documentation to account for material costs
• Apply storekeeping procedures of stock acquisition, stores record keeping, stores control, stores issues and stock valuation
• Calculate control levels EOQ. Re – order level, minimum and maximum
• Calculate closing stock and Average Cost
• Distinguish between centralized and decentralized stores
• Describe the main features of JIT production and purchasing
• State the general role of stock valuation for financial accounting purposes

7.2.2 Procedures for accumulating labour costs
Learners should be able to:
• Define labour
• Analyse and classify labour costs
• Apply recruitment procedure
• 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
• Describe the factors for consideration on labour remuneration methods
  - Efficiency in production
  - Effect on workers
  - Incidence of overhead
  - Labour turnover
• Prepare Payroll and account for wages incurred in an organization
• Explain the advantages and disadvantages of:
  - Time rates
  - Piece rates
  - Bonus or premium system
• Charge labour costs to production
• Analyse Payroll records and statements
• Measure Labour Efficiency, Labour Turnover and labour utilization
• Measure idle time

7.2.3 Apportionment of manufacturing overheads among all cost centres (Primary Distribution) using suitable bases
Learners should be able to:
• Define overhead
• Classify overheads into fixed and variable overheads
• Allocate overheads using various methods
• Define overhead apportionment and cost centres
• 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:
• State types of cost centres
• Apportion overheads to all cost centres (production and service cost centres) = Primary Distribution/ Apportionment
• State types of service cost centres (secondary Distribution/Appointment
• Apportion manufacturing overheads of service cost centres to production cost centres, by using the following methods
  - The direct (crude) method
  - The step-down/ The specific order of closing
  - The Repeated Distribution/Continuous Allotment
7.2.5 Absorption of manufacturing overhead to units
Learners should be able to:
• Define overhead absorption and Overhead Absorption Rates
• Differentiate between pre-determined overhead absorption rates and actual rates
• Differentiate between blanket/single plant and multiple/departmental rates
• 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
• State the situations suitable for each of the above methods
• State the advantages and disadvantages of each of the above method
• Calculate the over or under absorbed overheads

7.2.6 Integrated and Interlocking accounting systems
Learners should be able to:
• Describe the interlocking cost accounting system
• Describe the integrated cost accounting system
• Differentiate between the two systems
• Reconcile financial and cost accounting profits
7.3 Cost statements and simple budgets

7.3.1 Cost statements
Learners should be able to:
• Define a cost statement
• Prepare the cost of goods manufactured statement
• Prepare cost of goods sold statement
• Prepare an income statement

7.3.2 Simple budgets
Learners should be able to:
• Explain the meaning and objectives of a budget and Budgetary control
• Write short notes on: Budget Procedures, Budget Committee and Budget Manual
• Prepare the following budget: Sales, Production, Direct Material usage, Direct Material cost, Direct Materials Purchases, Direct Labour, Overhead and Production cost
• Differentiate between functional, master, and capital budgets

7.3.3 Introduction to Procurement
Learners should be able to:
• Explain the role and nature of procurement and supply management in a supply chain context
• Describe the procurement process
• 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
• Explain what are the objectives of purchasing? What basic functions must be performed to satisfy the objectives of purchasing?
• Mention aids for identifying sources of supply
8.0 Learning Context

- Lecturing
- Classroom discussions
- Guest speakers
- Group work
- Case studies
- Individual assignments
- Surfing/browsing (web bases materials)

9.0 Reference

- Prentile Hall, Strategic Purchasing & Supply Management, Malcon Sander.
1.0 Subject Code and Name: T07 Elements of Commercial Knowledge, Management Practices and Taxation

2.0 Level: Accounting Technician II

3.0 Pre-requisite subject: None

4.0 Contact Hours: 120 Hours

5.0 Subject Description: The 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 (20%)**

**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, Service oriented production).
- Explain factors of production (land, labor, capital, and organization).
- Illustrate with a diagram and explain the occupational chart.
7.1.3.0 Trade

7.1.3.1 Types of Trade
Learners will be able to:
- Explain the meaning of Home Trade and International Trade
- Distinguish between Home Trade and International Trade

7.1.3.2 Home trade
Learners will be able to:
- Explain the meaning of retail, types, importance and problems facing retail business.
- Explain the meaning of wholesale trade, importance and functions of wholesalers.
- Explain methods of solving problems of retail and wholesale business.

7.1.3.3 International Trade
Learners will be able to:
Distinguish between export trade and import trade.
- State the reasons for international trade
- Explain the advantages and disadvantages of international trade.
- State the problems of international trade.
- Identify and describe types and reasons for import controls.
- Distinguish between visible and invisible goods.
- Explain the meaning and differences between Balance of Trade and Balance of Payments.
- Distinguish between favorable and unfavorable balance of trade.
- 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:
- Explain the evolution of money and functions of money.
• Explain the evolution of banking and functions of central and commercial banks.
• Identify, state and apply various means of payments.
• 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:
• Describe the nature and importance of insurance.
• Identify and explain principles of insurance.
• Identify and state types of insurance (life, fire, motor and marine insurances)
• State property insurance and guarantee insurance policies.
• State and describe general third party insurance.
• State and describe the average clause.
• Explain how to prepare an insurance claim.

7.1.4.3 Warehousing
Learners will be able to:
• Define warehousing and identify types of warehouses.
• State the importance of warehousing.
• Outline the advantages and disadvantages of warehousing.

7.1.4.4 Transport
Learners will be able to:
• Define transport and identify various means of transport.
• State the importance of transport in commerce.
• Describe methods of transport and their advantages and disadvantages.
• State factors governing the choice of a method of transport.
• Select appropriate method of transport to match a product need.
7.1.4.5 Advertisement
Learners will be able to:
• Define advertisement and identify various types of advertisements.
• Outline the advantages and disadvantages of advertisement.
• Identify and state factors determining the choice of advertising media.
• Select appropriate advertising media to match a product or service need.

7.2 PART II Introduction to Commercial Law (30%)
7.2.1 Business Contracts:
7.2.1.1 Law of contract
Learners will be able to:
• Explain the nature and essentials of a valid contract.
• Describe the terms: offer, acceptance, consideration, intention to create legal relations, capacity and consent.
• State conditions, warranties and exemption clauses.
• Describe illegal contacts and contracts in restraint of trade, vitiating factors.

7.2.1.2 Law of Agency
Learners will be able to:
• State the meaning and formation of an agency.
• Identify various classes of agents.
• Describe the authority of agents.
• State the rights and duties of principals and agents.
• Describe termination of agency.

7.2.1.3 Law of Sales of goods
Learners will be able to:
• State and explain the meaning and types of goods.
• Describe formation of sale of goods contract.
• Identify and describe terms of the contract of sale.
• Describe performance, discharge, remedies for breach of contract.
7.2.2 Law of Business Associations
Learners will be able to:

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

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

7.2.4 Law of Public Procurement
Learners will be able to:

• Identify and state types of procurement.
• Identify and describe procurement methods.
• Describe the tendering process.
• Identify and describe tender documents.
7.3 PART III Introduction to Office Management and Practices (20%)

7.3.1 Office Management and Mechanization

7.3.1.1 Office Management
Learners will be able to:
• Define management and explain the principles of management
• Define an office, office management, and state the functions of an office
• Explain the management functions: planning, organizing, directing, motivating, coordinating and controlling.
• Identify and state the qualifications of a good office manager.
• Explain the factors to consider in selecting office location.

7.3.1.2 Office mechanization
Learners will be able to:
• State and explain the meaning of office mechanization.
• Identify various types of office machines.
• Outline advantages and disadvantages of office mechanization.
• State the factors to consider when selecting office machines.

7.3.2 Office records management
Learners will be able to:
• Identify types of filing systems: manual vs. electronic filing system.
• State and explain methods of classifying and storing information: alphabetical, numerical, alphanumerical, subject and geographical filing
• Explain the characteristics of good filing system.
6.4 PART IV - Introduction to Taxation (30%)

6.4.1 Taxation Theory
Learners will be able to:
• Identify Sources of Government Revenue
• Explain the nature, objectives and rationale of taxation
• Explain the Canons of Taxation
• Classify taxes (direct/indirect taxes, proportional, progressive, regressive taxes)

6.4.2 Tax Administration
Learners will be able to:
• Explain the Role and functions of TRA
• Identify the Tax Laws administered by the Tanzania Revenue Authority
• Describe Legal powers of the Tanzania Revenue Authority
• Define core tax administration concepts (Tax Returns, Tax Assessment, Tax Audit, Tax Investigation)
• Differentiate between tax evasion and tax avoidance

6.4.3 Introduction to Income Tax Principles
Learners will be able to:
• State the nature and imposition of Income Tax in Tanzania
• Identify the categories of income liable to tax
• Describe the concept of total income
• identify types of assessment under the Income Tax Act 2004
• Describe Tax Returns for income tax (their contents, frequency and due date)
• Identify the forms of payment of income tax (withholding, installments)
• Identify taxes subject to withholding
• Perform basic income tax computations (identify applicable tax rates and calculate total income, business income, employment income and withholding taxes)
6.4.4 Introduction to Indirect Taxes:
Learners will be able to:
• 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)
• Explain the nature of Value Added Tax (VAT) [Nature of VAT, Taxable Persons, Taxable supplies, The concepts of exemption and zero-rating]
• Describe Tax Returns for VAT (their contents, frequency and due date)
• Explain the nature of Excise Taxes on domestic goods (type of goods taxed, advalorem vs. specific taxes)
• Perform Basic VAT Computations (Output VAT, Input VAT and VAT payable)
• Calculate Import duty, excise duty and VAT on imports

8.0 Learning Context:
• Lectures
• Tutorials
• Classroom discussions
• Group works
• Individual assignments
• Role play

9.0 Learning materials
1.0 Subject code and name. T08- Accounting for Public Sector and Cooperative

2.0 Level; Accounting Technician Level II

3.0 Prerequisite subject: None

4.0 Contact hours: 120 Hours

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:
• Explain the meaning and identify organizations which constitute public sector
• Explain the role of Government entities.
• Explain the nature, scope and objectives of public sector accounting.
• Explain the theoretical and practical arguments in favour of having public sector accounting
• Explain the distinguishing features of public sector accounting
• Compare between Public sector accounting and commercial accounting.
• Define accounting concepts and methods employed in Public sector accounting.
• Explain the concept of public sector financial reporting
• Identify users of public sector accounting information and their needs. State how would you differentiate their needs from those under private sector
• Describe the nature, scope and sources of finance for Quassi-Governmental bodies
• Explain the theoretical and practical arguments in favour of having Quassi-Governmental bodies/Parastatal

7.1.2 The legal framework governing the financial accounting reporting in the Public sector
Learners will be able to:
• Explain the nature and scope of public sector financial discipline
• Identify the legal framework governing the financial accounting and reporting.
• Describe the main legislative requirements and standards governing the form and contents of public sector accounting.
• Identify the central and local Government financial management hierarchy components.
• 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
Learner will be able to:
• Identify basis of accounting in public sector entities
• Explain cash basis of accounting – Cash IPSASs
• Explain accrual basis of accounting – Accrual IPSASs
• Explain accounting models and accounting standards
• Explain the commitment accounting concept
• Explain the importance and applicability of commitment accounting in public sector
• Apply accounting models and standards in preparation of accounting standards
7.1.4 Full accrual financial reporting under IPSASs
Learner will be able to:
• Explain the adoption of IPSASs in Tanzania
• Relevance and applicability
• Implementation
• Adoption through national standards
• Cash basis standards as a stepping stone
• Explain the functionality and applicability of IPSASs
• Recognitions, measurements, disclosure and de-recognition
• 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:
• Define plan and budget.
• Explain the characteristics of planning and types of plans.
• Identify the relationship between plans and budget.
• Define purpose and objectives of Government Budget.
• Explain the benefits of budgeting.
• Explain the Bases of Government Budget.
• Discuss the implementation of budgetary reforms under Public Financial Management (PFM) in Tanzania
• Explain the techniques in preparation of Government budget,
• Explain the classification of Government Chart of Accounts,
• State the National Budgeting Process (Budget Cycle).
• Identify the essence of having Government Budget Adjustment Techniques.
• Explain the Excess Vote and Supplementary Funds.
• Explain the Presentation of Budget Information in Financial Statements – IPSASs 24
7.1.6 Local Government Budgeting Process
Learners will be able to:
• Explain the Local government planning and budgeting process.
• Explain Recurrent and Development budget.
• Identify the budget approval, monitoring, control and evaluation.
• State Local Government planning cycle.
• Identify the Role of Ward Executive Officers (WEO).
• Identify the Role of Village Executive Officers (VEO).
• Identify the Role of the Finance Committee.
• Identify the Role of the Treasurer.
• Identify the Role of Director.
• Identify the Role of Council.
• Identify the Role of Regional Administrative Secretary.
• Identify the Role of Regional Commissioner.
• Identify the Role of Minister responsible for Local Government.

7.1.7 Accounting for Government Revenue and Expenditures
Learners will be able to:
• Explain the relevant legislations used in regard to revenue collection.
• Explain the classification of revenue and expenditures.
• Identify the Sources of Revenue for the Central Government.
• Identify the Sources of Revenue for Local Government Authorities.
• Explain Refund of revenue.
• Explain Retention scheme.
• Explain Tax revenue.
• Recording of revenue and transfer to exchequer account.
• Explain and record Public Investment Income.
• Define Coding analysis.
• Explain different categories of government expenditures
• Identify the procedures used in Cash and bank account management.
• Explain relevance and applicability of IPSASs 9 – Revenue from exchange transactions and IPSASs 23 – Revenue from Non-exchange transactions in public sector

7.1.8 Government General Cash Management and Control
Learners will be able to:
• Explain Cash management in the government and its objectives
• Identify Cash Budget Preparation process
• Explain the Legal obligation of Accounting Officers
• Identify the Cash management policies and practices used by the government
• Identify the techniques for forecasting and managing cash flows
• Identify the Cash flow management technique
• Identify the basic contents and format of the Statement of cash flows
• Apply IPSASs 2 – Cash Flow Statements, in preparation of statements of cash flow
• Explain financial reporting under cash basis of accounting

7.1.9 Payments Procedures
Learners will be able to:
• Explain the role of the central payment office and Sub-Treasuries
• Explain the responsibility of accounting officers and Accountant General
• Identify the payment procedures
• Prepare records for development expenditure and recurrent expenditure
• Prepare records for projects grants and payments
• Prepare records of payments for goods and services
• 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:
• Explain the Suspense Accounts
• Explain the advances accounts and their types
• Explain the imprest Account and their types
• Explain the deposit Account
• Explain the special funds accounts
• Explain the importance, relevance and applicability of non-vote accounts in public sector
• Identify differences between the allocated and unallocated stores
• Explain the stores checks and condemnation of unserviceable stores
• Identify the procedures handing and taking over of stores

7.1.11 Losses of Government Money and Property
Learners will be able to:
• Identify the relevant provisions of the law relating to losses.
• Identify and explain the types of losses in relation to Government money and property.
• Explain large and unusual losses.
• Identify the procedures used to report and account for losses.
• Recording of accounting entries for losses.

7.1.12 Annual Financial Statements and Accounts – under IPSASs and Public Finance Act
Learners will be able to:
• Identify the relevant provisions of the law and applicable accounting standards
• Explain the cut-off procedures and the year end accounting activities
• Identify the final accounts prepared by Accounting Officers
• Identify the Final accounts and reports prepared by Accountant General
• Identify the Final Accounts prepared by the Local Government Authorities
• Explain the preparation & presentation of financial statements – IPSASs 1
  i. General purpose financial statement
  ii. Identify a complete set of financial statements
  iii. State the components of each set of financial statement

• 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:
• Identify the types of reports which are to be found in both Central and Local Government.
• Identify the Information disclosed in the financial and performance reports.
  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:
• Explain the Code of Ethics and Conduct for public servants.
• Identify examples public servants offences.
• Identify penalties imposed upon public servants.

7.1.15 Terminal Benefits and Pension Calculations
Learners will be able to:
• Explain Terminal benefits and Pensions
• State Relevant Pensions in Tanzania.
• Explain the Acts, rules and regulations governing employment benefits in Tanzania and their applicability
• Identify types of the Pensions Funds in Tanzania.
• Explain the functions and services of Pensions Funds.
• Explain the Pension management and procedures.
• Identify various pensions’ formulae in respect to each pension fund in Tanzania.
• Perform relevant pension calculations from a given scenario
• Explain the challenges facing pensions funds management in Tanzania.
• Explain the role of Social Security Regulatory Authority (SSRA) in sorting out pension fund challenges in Tanzania
• Explain scope, relevance and applicability of IPSASs 25 – (Employment Benefits) in Tanzania
• 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
• Overview of current status of adoption of IPSASs in Tanzania
• Apply IPSASs knowledge to explain the level of application of IPSASs in Local Government
• Apply accounting theory and practices to discuss level of applicability of IPSASs in Central Government
• Explain the challenges on valuation and convergence process
• PPE – IPSASs 17
• Inventories – IPSASs 12
• Accounting software and packages

7.1.17 Concept of Performance Measurements in Public Sector

7.1.18 Concept of Project/Investment Appraisal in Public Sector

7.2 PART II: Accounting for Cooperatives. Weighting 40%
7.2.1 Concepts and emergence of Co-operatives
Learners will be able to:
• Explain the concepts of Co-operation and Co-operatives.
• Explain the history of Co-operatives.
• Explain the Characteristic features of a Co-operative Society and its distinction from other forms of business organizations.
• Identify and explain various types and classification of Co-operatives.
• State the Co-operative laws and regulations.
• Explain the advantages and disadvantages of Co-operatives including the SACCOS.

7.2.2 Financing and Financial Issues
Learners will be able to:
• Explain Mobilization of co-operative finances
• Explain the process of capital formation in Co-operatives
• Explain Basic financial reports to members
• Distinguish between Budgets and budgetary controls of co-operatives

7.2.3 Co-operative Accounting Management
Learners will be able to:
• Explain Accounting principles applied or Practiced in Co-operative Societies
• Explain the internal control, collection and presentation of data as an aid to decision making in management.
• Compile various final accounts for Co-operatives including SACCOS

8.0 Learning Context:
• Lecturing
• Classroom discussions
• Tutorials
• Group work
• Case studies
• Individual assignments
• Surfing/browsing (web-based materials)
9.0 Required readings

- 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 IFAC
- The United Republic of Tanzania, 2002, the Public Service Act 2002, Government Printer
- URT (2003), Co-operative Development Policy, Ministry of Co-operatives and Marketing: Government Printer
1.0 Syllabus weightings

1.1 Accounting Technician

<table>
<thead>
<tr>
<th>Subject/Topic</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td><strong>1.1.1 T01: Book keeping and Accounts</strong></td>
<td></td>
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<tr>
<td>1.1.1.1 Introduction to Book-keeping and Accounting</td>
<td>5%</td>
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<tr>
<td>1.1.1.2 Accounting information</td>
<td>5%</td>
</tr>
<tr>
<td>1.1.1.3 Regulatory framework of accounting in Tanzania</td>
<td>5%</td>
</tr>
<tr>
<td>1.1.1.4 Accounting equation and principle of double entry</td>
<td>5%</td>
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<tr>
<td>1.1.1.5 Business Transactions and source documents</td>
<td>10%</td>
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<tr>
<td>1.1.1.6 Books of original entry and ledger</td>
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</tr>
<tr>
<td>1.1.1.7 Record and post accounting transactions</td>
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</tr>
<tr>
<td>1.1.1.8 Prepare cash book and petty cash</td>
<td>10%</td>
</tr>
<tr>
<td>1.1.1.9 Conduct bank reconciliation</td>
<td>10%</td>
</tr>
<tr>
<td>1.1.1.10 Preparation or trial balance</td>
<td>10%</td>
</tr>
<tr>
<td>1.1.1.11 Preparation of financial statements</td>
<td>20%</td>
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<tr>
<td><strong>1.1.2 T02: Elements of Business Maths and Statistics</strong></td>
<td></td>
</tr>
<tr>
<td>1.1.2.1 Basic arithmetic</td>
<td>5%</td>
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<tr>
<td>1.1.2.3 Elementary Mathematics</td>
<td>38%</td>
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<tr>
<td>1.1.2.4 Equations and inequalities</td>
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<tr>
<td>1.1.2.5 Mathematics of Finance</td>
<td>16%</td>
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<tr>
<td>1.1.2.6 Matrices</td>
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<tr>
<td>1.1.2.7 Introduction to statistics and data collection</td>
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<tr>
<td>1.1.2.8 Measures of central tendency</td>
<td>5%</td>
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<tr>
<td>1.1.2.9 Measures of dispersion</td>
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<tr>
<td>1.1.2.10 Simple index numbers</td>
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<tr>
<td>1.1.2.11 Basic probability theory</td>
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<tr>
<td>1.1.2.12 Permutation and contribution</td>
<td>6%</td>
</tr>
<tr>
<td><strong>1.1.3 T03: Information and Communication Technology</strong></td>
<td></td>
</tr>
<tr>
<td>1.1.3.1 Introduction to Information and Communication Technology</td>
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</tr>
<tr>
<td>1.1.3.2 Computer Hardware</td>
<td>17%</td>
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<tr>
<td>1.1.3.3 Computer Software</td>
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<tr>
<td>1.1.3.4 Data Communication systems</td>
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<tr>
<td>1.1.3.5 Internet and E-commerce</td>
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</tr>
<tr>
<td>1.1.3.6 Commonly used application packages</td>
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</table>
1.1.4  **T04: Business Communication Skills**

1.1.4.1  Demonstrate a mastery use of English language 28%
1.1.4.2  Demonstrate listening skills 8%
1.1.4.3  Writing skills in business correspondences 30%
1.1.4.4  Demonstrate visual and oral communication skills 7%
1.1.4.5  Demonstrate reading skills 20%
1.1.4.6  Demonstrate speaking skills 7%

1.2  **Accounting Technician level II**

<table>
<thead>
<tr>
<th>Subject/Topic</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>1.2.1 T05: Principles of Accounting &amp; Auditing</td>
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</tr>
<tr>
<td>1.2.1.1 The context and purpose of principles of accounting</td>
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</tr>
<tr>
<td>1.2.1.2 The qualitative characteristics of financial information and fundamental bases of accounting</td>
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<tr>
<td>1.2.1.3 The use of double-entry and accounting systems</td>
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<tr>
<td>1.2.1.4 Recording transactions and events</td>
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<tr>
<td>1.2.1.5 Accounting treatment for inventories (IAS 2)</td>
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</tr>
<tr>
<td>1.2.1.6 Accounting treatment for property, plant and equipment (IAS 16)</td>
<td>8%</td>
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<tr>
<td>1.2.1.7 The adjustments to preparation of financial reports</td>
<td>5%</td>
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<tr>
<td>1.2.1.8 Trail balance errors</td>
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</tr>
<tr>
<td>1.2.1.9 Preparing basic financial statements</td>
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<tr>
<td>1.2.1.10 Interpretation of financial statements</td>
<td>10%</td>
</tr>
<tr>
<td>1.2.1.11 Accounting systems and the impact of information technology on financial reporting</td>
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<tr>
<td>1.2.1.12 Introduction to Auditing: definitions and concepts in Auditing</td>
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</tbody>
</table>

1.2.2  **T06: Principles of Cost Accounting and Procurement**

1.2.2.1 Nature, meaning, importance of cost accounting, cost classification and coding 13%
1.2.2.2 Accounting for materials, labor and overheads and cost book-keeping 53%
1.2.2.3 Cost statements and simple budgets 21%
1.2.2.4 Introduction to Procurement 13%
1.2.3 T07: Elements of Commercial Knowledge, Management Practices and Taxation

1.2.3.1 Introduction to Commercial Knowledge 40%
1.2.3.2 Introduction to Commercial Law 30%
1.2.3.3 Introduction to office management and practices 10%
1.2.3.4 Introduction to Taxation 20%

1.2.4 T08: Accounting for Public Sector & Cooperatives

1.2.4.1 Introduction to Public Sector Accounting
1.2.4.1.1 The legal framework governing the financial accounting reporting in the public sector 4%
1.2.4.1.2 Bases of public sector accounting and reporting 4%
1.2.4.1.3 Full accrual financial reporting under IPSAs 4%
1.2.4.1.4 Planning and government budget 4%
1.2.4.1.5 Local government budgeting process 4%
1.2.4.1.6 Accounting for government revenue and expenditures 4%
1.2.4.1.7 Government general cash management control 4%
1.2.4.1.8 Payment procedures 4%
1.2.4.1.9 Non-vote accounts and public stores 4%
1.2.4.1.10 Losses of government money and property 4%
1.2.4.1.11 Annual financial statements and accounts under IPSAs and Public Finance Act 4%
1.2.4.1.12 Periodic statements and records 2%
1.2.4.1.13 Introduction to public service regulations 4%
1.2.4.1.14 Terminal benefits and pension calculations 4%
1.2.4.1.15 Practical issues/case studies on adoption of IPSAs in Tanzania 2%
1.2.4.1.16 Concept of project/investment appraisal in public sector 4%
1.2.4.2 Accounting for cooperatives 4%
1.2.4.2.1 Concepts and emergence of co-operatives 10%
1.2.4.2.2 Financing and financial issues 15%
1.2.4.2.3 Co-operative accounting management 15%
Paper formats

1.3 Accounting Technician Level I
1.3.1 T01 – Book-keeping and Accounts
2 conventional questions of 20 marks each
30 multiple choice questions of 2 marks each

1.3.2 T02 – Elements of Business Maths & Statistics
3 questions for calculations of 20 marks each
20 multiple choice questions of 2 marks each

1.3.3 T03 – Introduction to Information and Communication Technology
2 conventional question of 20 marks
30 multiple choice questions of 2 marks each

1.3.4 T04 – Business Communication Skills
3 conventional question of 20 marks testing for writing and reading skills
20 multiple choice questions of 2 marks each

1.4 Accounting Technician Level II
1.4.1 T05 – Principles of Accounting and Auditing
3 conventional questions of 20 marks each
20 multiple choice questions of 20 marks

1.4.2 T06 – Principles of Cost Accounting and Procurement
3 conventional questions of 20 marks each
20 multiple choice questions of 20 marks

1.4.3 T07 – Elements of Commercial Knowledge and Taxation
3 conventional questions of 20 marks each
20 multiple choice questions of 20 marks

1.4.4 T08 – Accounting for Public Sector and Cooperatives
3 conventional questions of 20 marks each
20 multiple choice questions of 20 marks
The NBAA Accounting Technician
A rounded business technician capable of contributing real value in business management and who is a technician with the core values that enable him to act in the public interest as well as the interest of his employer or client and possessing the competences that include sound knowledge and the higher value technical skills expected of a finance expert.