

(NBAA)

THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS

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PRESS RELEASE

RESULTS OF THE NBAA EXAMINATIONS HELD IN MAY 2018

1.0 Introduction

The NBAA Governing Board in its 174th Ordinary meeting held on Thursday 28th June 2018 under the Chairmanship of CPA Prof. Jairo J. Isaya, approved and released the 87th NBAA examination results which were held from 8th to 11th May 2018 at examination centres located in eleven regions in Tanzania Mainland and Zanzibar. These examinations involve examination candidates at different levels as follows: Accounting Technician Levels I and II with four subjects each, Foundation Level with five subjects, Intermediate Level with six subjects and Final Level with four subjects. These are the seventh examinations under the Competence Based Syllabi.

2.0 Examination Results

2.1 General results

4,057 candidates were registered for the NBAA May 2018 examinations. 466 (11.5%) candidates were absent from examinations due to various reasons, therefore, the candidates who sat for examinations were 3,591 (88.5%). The results show that out of those who sat for the examinations, 203 (5.7%) candidates have passed their respective examination levels on first sitting, 33 (0.9%) candidates have passed by clearing the previously failed papers, 136 (3.8%) have passed by clearing the remained papers. In total 372 (10.4%) candidates have passed the examinations while 1,750 (48.7%) candidates passed some of the subjects in their respective examination levels and 1,469 (40.9%) have failed their examinations.

2.2 Candidates eligible for the award of Professional Certified Accountant (CPA) and Accounting Technician Certificate (ATEC)

2.2.1 Accounting Technician Certificate (ATEC)

In the Accounting Technician Level II examinations, **28** candidates have passed their examinations hence will be issued with Certificates of Completion of the Accounting Technician Certificate Examination. The passed candidates make **3,828** passed Accounting Technicians since these examinations started in 1991. Among these passed candidates **06 (27.3%)** are female and **22 (72.7%)** are male.

2.2.2 Professional Certified Accountant (CPA)

In this examination session, **63** candidates qualified to be awarded the professional certificate of completion of the CPA examinations. The passed candidates make a total of **8,522** passed CPA's since the Board examinations became operational in May 1975. Among these qualifying candidates **18 (28.6%)** are female and **45 (71.4%)** are male.

2.3 Examination results in various stages

2.3.1 Accounting Technician Stage

2.3.1.1 Accounting Technician Level I

A total of **69** candidates were registered for the Accounting Technician Level I in May 2018 examinations. **08 (11.6%)** candidates were absent from examinations due to various reasons, therefore, candidates who sat for examinations were **61 (88.4%)**. The results show that out of the **61** candidates who sat for the examinations, **17 (27.9%)** candidates have passed their examinations on first sitting, **03 (4.9%)** candidates have passed by clearing the remained papers. In total **20 (32.8%)** candidates have passed the examinations while **30 (49.2%)** candidates passed some of the subjects and **11 (18.0%)** candidates have failed their examinations at this level.

2.3.1.2 Accounting Technician Level II

A total of **105** candidates were registered for the Accounting Technician Level II in May 2018 examinations. **07 (6.7%)** candidates were absent from examinations due to various reasons, therefore, candidates who sat for examinations were **98 (93.3%)**. The results show that out of the **98** candidates who sat for the examinations, **25 (25.5%)** candidates have passed their examinations on first sitting, **06 (6.1%)** candidates have passed by clearing the remained papers. In total **31 (31.6%)** candidates have passed the examinations while **51 (52.1%)** candidates passed some of the subjects and **16 (16.3%)** candidates have failed their examinations at this level.

2.3.2 Professional Stage

2.3.2.1 Foundation Level (Knowledge and Skills Level)

A total of **420** candidates were registered for the Foundation Level examinations in May 2018 examinations. **50 (11.9%)** candidates were absent from examinations due to various reasons, therefore, candidates who sat for examinations were **370 (88.1%)**. The results show that out of the **370** candidates who sat for the examinations, **80 (21.6%)** candidates have passed their examinations on first sitting, **16 (4.3%)** candidates have passed by clearing the remained papers. In total **96 (26.0%)** candidates have passed the examinations while **188 (50.8%)** candidates passed some of the subjects and **86 (23.2%)** candidates have failed their examinations at this level.

2.3.2.2 Intermediate Level (Skills and Analysis Level)

A total of **2,095** candidates were registered for the Intermediate Level examinations in May 2018 examinations. **271 (12.9%)** candidates were absent from examinations due to various reasons, therefore, candidates who sat for examinations were **1,824 (87.1%)**. The results show that out of the **1,824** candidates who sat for the examinations, **37 (2.0%)** candidates have passed their examinations on first sitting, **33 (1.8%)** candidates have passed by clearing the remained papers. In total **129 (7.1%)** candidates have passed the examinations

while **925 (50.7%)** candidates passed some of the subjects and **770 (42.2%)** candidates have failed their examinations at this level.

2.3.2.3 Final Level (Professional Analysis, Application and Evaluation level)

A total of **1,368** candidates were registered for the Final Level examinations in May 2018 examinations. **130 (9.5%)** candidates were absent from examinations due to various reasons, therefore, candidates who sat for examinations were **1,238 (90.5%)**. The results show that out of the **1,238** candidates who sat for the examinations, **44 (3.6%)** candidates have passed their examinations on first sitting, **52 (4.2%)** candidates have passed by clearing the remained papers. In total **96 (7.8%)** candidates have passed the examinations while **556 (44.9%)** candidates passed some of the subjects and **586 (47.3%)** candidates have failed their examinations at this level.

3.0 Candidates with last chance cases

There are **99** candidates with last chance cases. These candidates are the ones who recorded pass grades in November 2015 examination session. Therefore, all candidates who recorded pass grades in November 2015 are required to clear the remaining papers in November 2018-examination session. Failure of which their pass grades will be withdrawn and they will be required to register afresh for their respective examination levels.

4.0 Candidates whose pass grades have been withdrawn

There are **41** candidates who recorded pass grades in **May 2015**, therefore, they were required to have completed the remained papers by May 2018. These candidates have failed to clear their papers and therefore the recorded pass grades have been withdrawn. These candidates are required to register afresh for examinations. Also all candidates who recorded pass grades in May 2015 examination session but have not completed their respective levels also fall under this category.

5.0 Congratulations

NBAA congratulates all those who have passed their examinations and encourages those who have failed to work hard in their future examination attempts. Further, examination candidates are advised to make good use of the available learning materials when preparing for the examinations. They are urged to read also other books in order to widen understanding of their respective subjects.

6.0 Next examinations

- Mid-session Examinations for A5 Business Law, B4 Public Finance & Taxation I and C4 Public Finance & Taxation II will be held on **Tuesday 28th and Wednesday 29th August 2018**.
- The Board will conduct its next examinations from **Tuesday 30th October 2018 to Friday 2nd November 2018** in examination centres to be announced later.

The detailed examination results can be viewed at the NBAA website www.nbaa.go.tz

7.0 Submission of passport photos for certificates

The 40th Board's Graduation ceremony is scheduled to take place on Saturday 29th September 2018. Announcement regarding this ceremony will be placed onto the Board's website. All candidates who qualified for ATEC II, CPA (T) and CPA (T) Equivalent Certificates are required to submit their passport photos on or before **Tuesday 10th July 2018**.

Details about the requirements on submitting the photos can be viewed in the Board's website.



**CPA Pius A. Maneno
EXECUTIVE DIRECTOR**