



THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS
(NBAA)

ANNOUNCEMENT TO NBAA EXAMINATION CANDIDATES

The Board would like to inform esteemed Examination Candidates and General Public that NBAA is in the final process of coming up with revised syllabi (ATEC and Professional) and Learning Materials. The major work that was undertaken during the review process included among others:-

- Harmonising the syllabi and the learning materials
- Adding important topics that were missing in the syllabi
- Renaming some of the subjects to match with the contents
- Adding a new subject (A6 Business Economics) at the Foundation Level
- Inserting local examples and case studies in the learning materials

The following table shows the current and the revised syllabi structure:-

ACCOUNTING TECHNICIAN LEVEL I

Code No.	Current subject	Revised subject
T01	Book keeping & Accounts	Book keeping and accounts
T02	Elements of Business Mathematics & Statistics	Elements of Business Mathematics & Statistics
T03	Introduction to Information & Communication Technology	Introduction to Information & Communication Technology
T04	Business Communication Skills	Business Communication Skills

ACCOUNTING TECHNICIAN LEVEL II

Code No.	Current subject	Revised subject
T05	Principles of Accounting and Auditing	Principles of Accounting and Auditing
T06	Principles of Cost Accounting and Procurement	Principles of Cost Accounting and Procurement
T07	Elements of Commercial Knowledge, Management Practices & Ethics	Elements of Commercial Knowledge and Taxation
T08	Accounting for Public Sector and Cooperatives	Accounting for Public Sector and Cooperatives

FOUNDATION LEVEL

Code No.	Current subject	Revised subject
A1	Quantitative Techniques	Quantitative Techniques
A2	Business and Management	Business and Management
A3	Accounting	Financial Accounting
A4	Business Information	Cost Accounting
A5	Business Law	Business Law
A6	-	Business Economics

INTERMEDIATE LEVEL

Code No.	Current subject	Revised subject
B1	Financial Management	Financial Management
B2	Financial Accounting	Financial Reporting
B3	Auditing Principles and Practice	Auditing Principles and Practices
B4	Public Finance and Taxation I	Public Finance and Taxation
B5	Performance Management	Performance Management
B6	Management, Governance and Ethics	Management, Governance and Ethics

FINAL LEVEL

Code No.	Current subject	Revised subject
C1	Corporate Reporting	Corporate Reporting
C2	Auditing and Assurance Services	Auditing and Assurance Services
C3	Business and Corporate Finance	Business and Corporate Finance
C4	Public Finance and Taxation II	Advanced Taxation

The revised syllabi and learning materials shall be made available to the public by early July 2019 ready to be tested in November 2019 examinations.

Candidates who will be required to sit for A6 Economics subject are:-

- Bachelor Degree graduates who have not pursued Economics subject in their Bachelor Degree programmes
- Candidates who had registered as candidates in the Foundation Level but have never sat for the examinations

Candidates eligible for exemption from sitting for A6 Economics subject are:-

- Graduates who have pursued Economics subject in their Bachelor Degree programmes

- Candidates who have already sat for the Foundation Level examinations

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