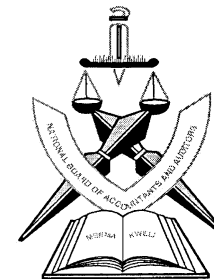


**NBAA  
THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS  
TANZANIA**



**THE NATIONAL ACCOUNTANCY EXAMINATION SCHEME**

**RESULTS LIST FOR**

**THE 90<sup>TH</sup> EXAMINATION SESSION – NOVEMBER, 2019**

**NBAA,  
NATIONAL AUDIT OFFICE “AUDIT OFFICE”,  
8<sup>TH</sup> FLOOR, 4 UKAGUZI ROAD,  
P.O. BOX 1271,  
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E-MAIL: [info@nbaa.go.tz](mailto:info@nbaa.go.tz)  
Website: [www.nbaa.go.tz](http://www.nbaa.go.tz)**

**23<sup>RD</sup> DECEMBER 2019**

**RESULTS CODE:**

		<b>Professional Exams</b>	<b>ATEC Exams</b>
<b>A</b>	= <b>Distinction</b>	<b>80-100%</b>	<b>80-100%</b>
<b>B</b>	= <b>Credit</b>	<b>60-79%</b>	<b>70-79%</b>
<b>C</b>	= <b>Pass</b>	<b>40-59%</b>	<b>50-69%</b>
<b>F</b>	= <b>Fail</b>	<b>0-39%</b>	<b>0-49%</b>
<b>PP</b>	= <b>Part Passed</b>		
<b>E</b>	= <b>Exempted</b>		
<b>X</b>	= <b>Absent</b>		
<b>N</b>	= <b>Did not apply for the examination paper</b>		
<b>Pass 1<sup>st</sup> sitting</b>	= <b>Passed an examination on first attempt under the revised syllabi</b>		

## STATISTICS FOR NOVEMBER 2019 EXAMINATIONS

EXAMINATION	ATEC I		ATEC II		FOUNDATION		INTERMEDIATE		FINAL		TOTAL	
	NO.	%	NO.	%	NO	%	NO.	%	NO	%	NO.	%
ENTRIES	97	100	197	100	765	100	3685	100	2061	100	6806	100
ABSENTEES	12	12.4	24	12.2	77	10.1	375	10.2	138	6.7	627	9.2
CANDIDATES WHO SAT	85	87.6	173	87.8	688	89.9	3310	89.8	1923	93.3	6179	90.8
PASSED	43	50.6	67	38.7	255	37.1	1529	46.2	784	40.8	2675	43.3
PART PASSED	28	32.9	53	30.6	307	44.6	474	14.3	337	17.5	1202	19.5
FAILURES	14	16.5	53	30.6	126	18.3	1307	39.5	802	41.7	2302	37.3
<b>TOTAL</b>	<b>85</b>	<b>100</b>	<b>173</b>	<b>100</b>	<b>688</b>	<b>100</b>	<b>3310</b>	<b>100</b>	<b>1923</b>	<b>100</b>	<b>6179</b>	<b>100</b>

### **Accounting Technician Level I**

- T01 Book keeping and Accounts
- T02 Elements of Business Mathematics and Statistics
- T03 Introduction to Information and Communication Technology
- T.04 Business Communication Skills

### **Accounting Technician Level II**

- T.05 Principles of Accounting and Auditing
- T.06 Principles of Cost Accounting and Procurement
- T.07 Elements of Commercial Knowledge and Taxation
- T.08 Accounting for Public Sector and Cooperatives

### **Foundation Level (Knowledge and Skills Level)**

- A1 Quantitative Techniques
- A2 Business and Management
- A3 Financial Accounting
- A4 Cost Accounting
- A5 Business Law
- A6 Business Economics

### **Intermediate (Skills and Analysis in Context Level)**

- B1 Financial Management
- B2 Financial Reporting
- B3 Auditing Principles and Practice
- B4 Public Finance and Taxation
- B5 Performance Management
- B6 Management, Governance and Ethics

### **Final (Professional Analysis, Application and Evaluation Level)**

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