



TANZANIA INSTITUTE OF ACCOUNTANCY

(TIA)

MASTER DEGREE STUDIES REGULATIONS AND GUIDELINES

2021/2022

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PREAMBLE

Tanzania Institute of Accountancy's Regulations and guidelines document provides for design, delivery, administration and management of all TIA 's Master programmes and is intended to ensure that procedures and practices within the TIA's programs to facilitate the achievement of specified outcomes. The guidelines are integral to both quality of learning and the integrity of the assessment process and play a central role in helping TIA to ensure that assessments are fair, valid, reliable, efficient, consistent and ethical.

The guidelines further ensure equitable processes of planning and management of examinations in a manner which would support the Institute's commitment to academic integrity. The guidelines outline the required conduct of students and staff undertaking assessments at TIA, and directs them to the Institute's rules, standards, codes, policies, guidelines, procedures and other requirements which specify acceptable and unacceptable conduct.

The outlined principles and values form the basis of TIA approach to Procedures, Rules and Regulations that shall apply to all tests, semester examination, research proposal, dissertation and any other assessment.

These guidelines come into operation with effect from 2021/2022 may be modified, reviewed or amended by any special terms contained in other documents such as Collective Agreement, Institute's Policies, Government Directives and Circulars that may be issued from time to time.

Dr. Momole Kasambala

Ag. RECTOR

1.0 GENERAL INFORMATION

1.1 Historical Background, Establishment and Mandate

TIA is a successor of the Dar es Salaam School of Accountancy (DSA) that was established in January 1973 as a Government Training Centre by a special decree of the Minister of Finance. Its initial objective was to conduct both short-term and long-term courses for lower and middle level Government Accounting Personnel in order to improve their work performance.

TIA was established as a Government Executive Agency under the Ministry of Finance in accordance with the Executive Agencies (THE TANZANIA INSTITUTE OF ACCOUNTANCY) (ESTABLISHMENT) Order, G.N. NO. 489 of 2002 (as amended) as per section 3 of the Executive Agencies Act. Cap 245 R.E of 2002.

On 1st July 2002 the ESTABLISHMENT Order, G.N.No.489 mandated TIA to provide Education, Research and Consultancy in Accountancy, Procurement and Logistics, Business Administration, Human Resources Management, Public Sector Accounting & Finance, Marketing & Public Relations, Research and Consultancy activities and other business-related academic disciplines.

TIA as a higher learning institution is accredited by **NACTE** and also its programmes are recognised by the **NBAA** and **PSPTB** for exemption in Professional Examinations. TIA has six campuses strategically located in Dar es Salaam, Mbeya, Singida, Mtwara, Mwanza and Kigoma to be close to its customers countrywide.

1.2 Vision, Mission and Objectives

1.2.1 Vision

To be the Institute of Excellence in the provision of Quality Business Education, Research and Consultancy services in Africa”

1.2.2 Mission:

To provide quality education, research and consultancy services in the areas of accountancy, procurement and other business-related disciplines to both public and private sectors.

1.2.3 Core Values:

TIA envisages modeling, upholding and promoting the following values:

- (i) **Excellence:** We work to achieve the highest standards in everything we do.
- (ii) **Accountability:** We are responsible for whatever results of our actions.
- (iii) **Integrity:** We strive to be transparent, honest and accountable in all areas of operation.
- (iv) **Collaboration:** We work together with other Institutions as well as partners and donors to positively impact our activities.
- (v) **Innovation:** We strive to continually find new ways to improve and overcome emerging challenges.
- (vi) **Professionalism:** We adhere to uphold high quality academic status, ethical and quality standards to enhance professional competency by providing quality education to all.

PART I: MASTER DEGREE STUDIES REGULATIONS

1.0 Mode of Application

- 1.1. There shall be one intake for programmes with coursework, and the registration shall be at the beginning of the academic year normally October – November. Invitation for application shall be from February to August every year. Successful applicants will be notified immediately after the selection.
- 1.2. All applications for Master programmes at the Tanzania Institute of Accountancy (TIA) shall be submitted to the Director of Postgraduate Studies through an online system available at the TIA website www.tia.ac.tz.
- 1.3. Complete application shall be accompanied with the referee's recommendation forms, evidence of payments of application fee, and copies of academic transcripts, certificates and birth certificate.
- 1.4. Certificates obtained from foreign higher learning institutions shall be subject to recognition by the Tanzania Commission for Universities (TCU). It is the applicant's responsibility to ensure this is done prior to application.
- 1.5. An applicant will be required to pay a non-refundable application fee. The fee shall be paid when the application forms are submitted in the online system.
- 1.6. The application fee may be revised from time to time by the Board, as the need arises. Information on the fee applicable for any given year shall be obtained from the TIA Prospectus and the Institute's website (www.tia.ac.tz).
- 1.7. TIA has the following Master programmes;
Masters by coursework and dissertation (Full-time, Part-time, and Online)

2.0 Admission Requirements

In selecting students, TIA shall consider, among others, the qualifications of the applicants and the admission capacity for the programmes as set by the Academic Board. The applicant shall have the following minimum qualifications as indicated in the Prospectus for specific programme requirements to be admitted into TIA Master programmes:

- i. A candidate to be admitted to a master's degree by coursework and dissertation at TIA shall either hold;
 - a) A bachelor's degree/Advanced Diploma with a minimum GPA of 2.7 or its equivalent from approved Higher Learning Institution.
 - b) A postgraduate diploma in relevant discipline/area or equivalent with minimum GPA of 3.0 or B grade.
 - c) Candidates with pass degree will also be considered for admission if they have an experience of at least five (5) years after graduation or demonstrate evidence of additional training lasting for at least six (6) months after graduation.

3.0 Registration

3.1 General Registration Regulations

- (i) All admitted students at TIA shall be required to register for studies in the Student Management System (SMS)
- (ii) There shall be three categories of registration for first year and continuing students:
 - (a) Full year registration: shall mean paying all annual tuition fees and direct costs.
 - (b) Partial registration: shall mean paying 50% of tuition fees and all prescribed direct costs.
- (iii) The Institute direct costs (Registration Fee, Identity Card Fee, Examination Fee, Caution Money, Quality Assurance Fee, Health Insurance, Graduation Fee, and Student Union) shall be paid once in full at the beginning of an academic year. However, accommodation fee as part of the Institute Direct Cost shall be paid on demand.
- (iv) Notwithstanding of Regulation 3.1 (ii), all first-year students shall be registered for studies at TIA upon submission of the following:
 - (a) Original academic transcript(s) and certificate(s)

- (b) Birth certificate
 - (c) Admission letter
 - (d) Payment of direct costs set by the Institute
 - (e) Two passport-size photographs
 - (f) Sponsor's commitment and employment release letter(s), if applicable
 - (g) Duly filled registration form; and
 - (h) Health insurance
- (v) Students who are loan beneficiaries of Higher Education Students Loan Board (HESLB) shall be registered after paying direct costs.
 - (vi) No change of names by students shall be entertained during the course of study at the Institute. A candidate shall be registered using names as they appear in his/her Form 4 and Form 6 academic certificates.
 - (vii) All continuing students shall be required to register for studies in every semester.
 - (viii) The deadline for students' registration shall be four (4) weeks after commencement of the semester/academic year.
 - (ix) Upon completion of registration, all students shall register courses to proceed with studies within two (2) weeks after commencement of every semester.
 - (x) The Institute shall issue Identity Cards (IDs) to registered candidates who have paid all prescribed tuition fees and direct costs.
 - (xi) Students who fail to pay the prescribed fee and does not fulfil requirements of Regulation 3.1(xii) shall be expelled from the Institute.
 - (xii) It is an offence to submit false information when applying for admission. Applicants who will be discovered to have submitted forged certificates or any other false information will not be considered for registration and if already registered his/her status will be deregistered, and appropriate legal actions will be taken against them.
 - (xiii) Studies shall be conducted as per teaching timetable approved by DR- ARC.

3.2 Duration of Registration Period and Student Responsibilities

3.2.1 General Regulations

No candidate shall be permitted to complete his/her studies in less than the

3.2.2 The Duration of Registration Periods;

- (i) Master by Coursework and Dissertation shall be eighteen (18) months
- (ii) For full-time candidates, the first twelve (12) months will be used for coursework, development of research proposal, presentations and approval at all levels, ethical clearance and soliciting research funds. The remaining six (6) months will be for conducting research, writing dissertation, submission and examination of the dissertation, including submission of the final error-free copy of the dissertation.

3.3 Maximum Duration for Registration and Overstay in One Stage of a Programme

(i) Maximum Duration for Registration

- (a) No candidate shall be permitted to complete his/her studies in less than the specified minimum duration of registration.
- (b) The maximum duration of extended registration for each category shall not exceed twenty-four (24) months from the specified registration period stated in the regulation above.
- (c) All extensions after the expiration of the study duration shall be charged extension fees as prescribed by the Board from time to time.
- (d) Tuition fees shall be paid as per the existing fee structure during all extension periods.
- (e) Failure of a candidate to complete studies within the maximum allowable time shall mean discontinuation from studies unless applications for further extensions have been approved by the Board.
- (f) A candidate who is discontinued from studies for a reason of expiration of maximum registration period shall be informed in writing about such discontinuation. However, failure to access the letter of discontinuation shall not be accepted as a ground for appeal against the discontinuation decision.

4.0 Deferment of Admission

- 4.1 Except for compelling reasons (such as health, employer's demand and financial), deferment of admission will not be entertained. Under such circumstances, the applicant who has been admitted at TIA may be allowed to defer his/her admission to the next academic year by submitting formal request using TIA forms
- 4.2 The candidate shall apply for deferment of admission with relevant supporting documents to the Academic Board through the Admission office before commencement of the academic year or end of registration period.
- 4.3 The deferment shall be only for one (1) year, and the candidate shall be required to pay 20% of the tuition fees to hold his/her admission, and the amount paid shall be part of the tuition fees for the next academic year on resuming, and non-refundable when the candidate fails to register for the subsequent academic year.

5.0 Postponement of Studies

- 5.1 Postponement of studies shall mean stopping studies for a semester or a full academic year where the period will count into the student registration period.
- 5.2 Except under special circumstances [such as sickness, serious social problems (each case to be considered on its own merit) or severe sponsorship problem] and upon producing satisfactory evidence of the reason for the postponement, no student shall be allowed to postpone studies after effective commencement of an academic year. Request for postponement of studies shall be submitted using prescribed TIA form.
- 5.3 Postponement of studies shall be considered for students at the coursework phase. Students on the thesis and dissertation phase shall be required to freeze registration.

- 5.4 The maximum duration for postponement shall be only one year within maximum registration duration.
- 5.5 All postponement of studies shall be approved by the Academic Board.
- 5.6 A candidate shall not apply for postponement of studies after the 12th week from the commencement of the semester. Otherwise, the candidate is advised to postpone examinations.
- 5.7 Postponement of studies shall only be allowed within the maximum duration of the studentship.
- 5.8 A candidate who has been allowed to postpone studies during the first semester will be automatically considered to have postponed the entire academic year of study and therefore shall repeat the year of study. Those who postpone the second semester will resume studies in the second semester of the subsequent academic year.
- 5.9 Failure to comply with terms of postponement shall result in discontinuation from studies.
- 5.10 Any monies paid to the Institute by the time of postponement shall not be refunded.
- 5.11 6.11 A candidate who has postponed studies shall not be required to repay the prescribed fee during the resumption of studies for the same year of study
- 5.12 Permission to resume studies must be sought from the DR-ARC through Head of Department.

6.0 Freezing of Studies

- 6.1 Freezing of studies shall mean stopping studies for a specified period of time where the period will not count into the student's registration period.
- 6.2 Freezing of registration is not allowed for students during the coursework phase.
- 6.3 No candidate may be allowed to freeze studies for more than twelve (12) months.

- 6.4 No candidate shall be allowed to freeze studies after he/she has completed data collection and has started data analysis or is in write up stage, except for medical reasons.
- 6.5 A candidate shall not be allowed to freeze studies more than once.
- 6.6 All applications for freezing of studies shall be approved by DR-ARC
- 6.7 Candidate applying for freezing studies on the non-medical ground shall pay a retention fee of 20% of the annual Institute fee.
- 6.8 No fees paid to the Institute will be reimbursed in case the candidate fails to resume studies.
- 6.9 Permission to resume studies must be sought from the DR-ARC using prescribed forms
- 6.10 Failure to resume studies shall mean discontinuation from studies.

7.0 De-registration

- 7.1 De-registration refers to withdrawal of the registration. For any reason and at any phase of the postgraduate programme, a candidate may wish to withdraw his/her registration at the Institute
- 7.2 A candidate who withdraws his/her registration ceases henceforth to be a student of the Institute.
- 7.3 Permission for de-registration from studies shall be granted by the Academic Board after applying using TIA form
- 7.4 The Institute shall de-register a student under the following conditions:
 - (i). If a student has been registered on the basis of incorrect information or incorrect details.
 - (ii). If a student does not adhere to the deadline for extending registration without important reasons.
 - (iii). If a student has been expelled from the study programme on disciplinary reasons.
 - (iv). Successfully graduated from studies.
 - (v). Deceased students.

- 7.5 In order to be correctly de-registered, a student is required to provide the following sets of documents:
- (i) All students should complete a deregistration form
 - (ii) A copy of an official registration letter
 - (iii) Clearance reports from the Office of the Bursar and Head of Library services
- 7.6 De-registered candidate may apply for re-admission to the same study programme at least two (2) year after de-registration. This applies even to a candidate who has been discontinued from studies.
- 7.7 All fees paid to the Institute by the de-registered candidate shall not be reimbursed.

8.0 Ownership of Intellectual Property

- 8.1 Students shall own the copyright in scholarly work subject to a royalty-free license to TIA to reproduce and publish for academic purpose and as per TIA Intellectual Property Rights.
- 8.2 Students are duty-bound to assign to TIA intellectual assets created in the course of the students' research activity or while being supervised by a TIA staff member as per TIA Intellectual Property Rights.
- 8.3 If student is offered a studentship sponsored by the third party under a separate agreement, under which the third party has a claim on Intellectual Property arising from the studentship, the student must agree that Intellectual Property shall initially belong to the Institute and ownership will then be determined in accordance with the terms of the agreement concluded with the third party.
- 8.4 Intellectual Property created by students in the course of, or pursuant to, a sponsored research or other agreement with a third party shall initially belong to the Institute and ownership will be then determined in accordance with terms of the agreement concluded with the third party.

9.0 Permission for Absence from Classes

9.1 No candidate shall be allowed to be absent from classes unless he/she has

- (i) proven ill health supported by a Medical Officer in Charge;
- (ii) genuine social grounds; and
- (iii) any other reasons recognized or authorized by the Institute.

9.2 A candidate meeting the requirements of Regulation 10.1 above shall be required to submit a formal request by filling a form.

9.3 Head of Department may grant permission for not more than seven days for a candidate requesting to be absent from studies.

9.4 All permissions for exceeding the period of seven days shall be approved by the DR-ARC; such approval shall not be beyond fourteen (14) days. Otherwise, the candidate shall be advised to postpone studies.

9.5 Upon returning, any candidate granted permission of absent shall report to the Head of Department and shall be required to complete all assessments done during his/her absence

10.0 EXAMINATIONS

10.1 Examination Timetable

Examination timetable will be **set and issued by DR-ARC** scheduled in accordance with Institution Almanac, the setting of examination timetable will be in observation of weekend days and public holidays.

The DR-ARC shall prepare Examination timetable.

10.2 Assessment Methodologies

Students' assessments including inter alia individual continuous assignment, tests, take home essays and examinations shall be based on TIA action verbs adopted from Bloom's taxonomies (See appendix 1.)

10.3 Setting and Marking of Examination

10.3.1 Setting

- a) Setting and marking of examinations shall be supervised by the Office of **DR- ARC**
- b) The DR- ARC in consultation with Heads of Departments shall appoint any academic staff to set examination in accordance with institution requirements.
- c) For semester examinations the appointment shall be by confidential letter from DR- ARC, based on competency of academic staff in his/her area of specialization and his/her personal integrity. The appointed staff must possess required qualifications relevant for the level examined.
- d) The Academic staff appointed to set an examination must strictly observe the curriculum requirement, learning outcomes, TIA's Action verbs and questions analysis sheets requirements and any other institutional guidelines issued time to time the appointed staff must avoid repetition of questions from past examinations, tests or any other assignment.
- e) The appointed staff must avoid repetition of questions from tests or any other assignment already tested to students within the same academic year.
- f) The appointed staff must be aware that, a minimum number of questions for final examination for each semester shall be five (5) and maximum number shall be seven (7), candidates shall be required to attempt five (5) all questions of his/her choice for each examination.
- g) Time allowed for each examination shall be three (3) hours for Post Graduates programmes and NTA 7 & 8 candidates, two hours and thirty minutes NTA 5 & 6 and two (2) hours for NTA 4 students.

- h) A minimum time allowed for test shall be 90 minutes and maximum time is 120 minutes for Diploma, Bachelor, Post Graduate Candidates and Certificate.
- i) The DR-ARC after consultation with the Examination Officer shall set a deadline for submitting proposed examination papers by the respective examination setters.
- j) Every end of semester examination paper must be accompanied by recommended Special/Supplementary examinations.
- k) The appointed academic staff shall set and submit end of semester examination papers, model solutions and suggested marking schemes together with course outlines, test papers and question analysis sheets to the examination officer within a set timeframe for deadline. It shall be the duty and responsibility of each appointed academic staff to observe deadline without failure.
- l) The DR- ARC shall appoint the Subject Leaders who shall have the following roles:
 - (i) To moderate examinations in their respective subject
 - (ii) In collaboration with examination office, subject leaders shall oversee the possibility of repetition of test questions subject to the provisions of section 2.4.1 paragraph (e)

10.3.2 Special Examination/Test

- (a) students/candidates who does not sit for the regular examination paper either in part or in their entirety on account of health problems or other genuine reasons shall be eligible to sit for special examination during the supplementary examinations time provided in his/her reasons/condition is authenticated by recognized authority.
- (b) In all cases student/candidate shall communicate/apply in writing to the Department Coordinator within five working days prior to the commencement of relevant examination(s). Late applications will only be considered in exceptional circumstance and must include a satisfactory explanation for the late submission

- (c) A written statement outlining his/her reason for this request and original supporting documentary evidence **MUST** accompany his/her application. Student/Candidate application cannot be considered without supporting documentation (e.g., Medical Certificate, a current treating health professional report, Police Report, letter from employer etc.).
- (d) Candidate will be notified in writing or by any instantaneous means of communication about the outcome of his/her application by the **Department Coordinator** where he/she filed the application for special examination.
- (e) When a student/candidate is allowed to sit for special examination, he/she shall be considered to be attempting the examination for first time and shall therefore be accorded all the rights and duties provided by examination regulations.

10.3.3 Moderation of Examinations

- a) Each examination shall be taken to Subject leaders and External moderators prior to being administered.
- b) Subject leaders shall be appointed by **DR- ARC**; office; he/she must be among the institution staffs competent to his/her area of specialization with high integrity.
- c) External moderator shall be appointed by **Rector** in compliance with relevant professional boards, where applicable
- d) In different time, both Internal and External Moderators shall act independently and advise the Institution on whether the setting of examination is in correspondents with the level of education for targeted students/candidates.
- e) In case or both moderators recommend on the setting of examination to below or above the education level for targeted student/candidates, the **DR- ARC** shall find the solution thereto.

10.4 External Examiner Appointment

10.4.1 External Examiner Appointment Criteria

- a) Knowledge and understanding of particular subject capable of maintenance of academic standards and assurance and enhancement of quality.
- b) Competence and experience in the fields covered by the programme of study, or parts thereof.
- c) Relevant academic and/or professional qualifications above the level of the qualification being externally examined, and/or extensive practitioner experience where appropriate.
- d) Competence and experience relating to designing and operating a variety of assessment tasks appropriate to the subject and operating assessment procedures.
- e) Sufficient standing, credibility and breadth of experience within the discipline.
- f) To be able to command the respect of academic peers and, where appropriate, professional peers.
- g) Familiarity with the standard to be expected of students to achieve the award that is to be assessed.
- h) Awareness of current developments in the design and delivery of relevant curricula. Competence and experience in enhancement of the student learning experience.

10.4.2 Disqualifications for appointment as External Examiner

The Institution will not appoint anyone in the following categories or circumstances as an External Examiners;

- a) A member of a governing body or committee of institution or a collaborative partner institution; or a current employee of institution.

- b) Significantly involved in recent or current substantive collaborative research activities with a member of staff closely involved in the delivery, management or assessment of the programme(s) or modules in question.
- c) Former staff or students of institution, unless a period of five years has elapsed and all students taught by or with the External Examiner have completed their programme(s).
- d) A member of the same department in the institution as another current External Examiner or another External Examiner who has just stepped down in one time in a bid to moderate institutions examination.

10.5 Duties of External Examiner

- a) To conduct pre-examination moderation by recommending whether the examination setting reflects the course content and whether the proposed marking scheme is related to examination questions.
- b) To conduct post examination moderation and recommend as to whether candidate performance was affected or motivated with setting of examination.
- c) In course of post examination, the external examiner shall use the scripts received to check whether the marks awarded by internal examiners are in line with those that would be awarded for similar performance at comparable institutions. If he/she finds systematic variance between the marks he/she would have expected and those given by internal examiners for any examination, he/she should submit recommendations to the Rector.
- d) To prepare a written report that holds recommendations for particular subject.

10.6 Examinations Marking

- a) Examinations shall be marked in accordance with Institute system/program as may be determined from time to time.
- b) Internal markers shall be appointed by **DR- ARC** to mark examinations according to their areas of specialization.

- c) Examinations will be marked in panels, chaired by panel leader who will supervise the exercise of marking of examination within the panel, cross check the summation of recorded marks on the mark sheets.
- d) There shall be a Chief marker who will be responsible with summation of marks and transfer the same to the marks sheets.
- e) Posting of the recorded marks from sheets to soft copies shall be done by panel leaders.
- f) Field Reports shall be marked in accordance with Institution Field Report Marking Guidelines. (See Appendix 3) and marks shall be submitted to Examination Officer.

10.7 Organs Responsible for Release Examinations Results

There shall be the following bodies/organs responsible for release results

10.7.1 Internal Examiners Committee

- a) There shall be the Internal Examiners Committee composed of all internal examiners as they have been appointed by **DR- ARC**
- b) The Committee shall be chaired by the Appointed Marking Centre's Leader. Head of **Department Coordinator** shall be the secretary of the meeting.
- c) The Committee shall have the power to deliberate the results as they have been tabled before them by the examinations officer.
- d) The deliberated results from Centre's Internal Examiners Committee shall be submitted to the Academic Committee.

10.7.2 Academic Committee

The Academic Committee shall be composed of **DR-ARC, Marking Center Leaders, Head of Departments, Department Coordinators**, Examination Officers, Head of Quality Assurance and Admission Officer.

Functions and Duties

The deliberated examination results from various marking Centre's Internal Examiners Meeting shall be compiled for submission to the Academic Board.

10.7.3 Academic Board

There shall be an Academic Board composed of **Rector** as Chairperson, **DR- ARC** as secretary, **Deputy Rector Finance Planning and Administration**, Head of Quality Assurance, Campus Managers, **Dean of Students, Campus Warden, Admission Officer, Examination Officer, and Head of Departments, One Representative from Department Coordinators from each Campus** and Campus Students' Organization representatives. The **RECTOR** may invite any staff member to attend the said Board as invitee

The Academic Board shall approve the results as they have been deliberated by the **Academic Committee.**

10.7.4 MAB

There shall be MAB (Ministerial Advisory Board), which shall deliberate and approve the publications of examinations results tabled by the Academic Board

10.8 Release of Results

- a) The Academic board shall release the provisional results.
- b) The approved results by the Academic board shall be forwarded to the MAB Academic Committee for notification and adoption.
- c) The Ministerial Advisory Board shall Approve the Final results
- d) Marks shall not be disclosed to third part without student/candidate permission except in transcript or in confidential matters.
- e) Results or Marks for examinations shall be disclosed to students/candidates in individual basis and in confidential basis/manner.

10.9 Eligibility For Examinations

- a) The Institute may bar any candidate from being admitted to any examination in any subject or course where it is not satisfied that the candidate has completed satisfactorily by attendance, performance or otherwise the requirements of the subject or course. Satisfactory attendance shall mean attending minimum of 75% of the prescribed contact hours for the course.
- b) Candidates are required to complete coursework before they can be allowed to sit for the Institute's Examination.
- c) Where a candidate who has been barred in accordance with paragraph 1 above enters the examination room and sits for the paper, his/her results in the paper shall be declared null and void.
- d) A candidate must be fully registered. Where a candidate who has not registered for studies or for a course sits for an examination, the examination results shall be nullified.
- e) A candidate must have paid prescribed Institution's fee in full.

10.10 Absence From Examinations

A candidate who deliberately absents himself/herself from an examination or examinations without compelling reasons shall be deemed to have absconded and discontinued from the Institute.

10.11 Conditions for Doing Supplementary

- (a) A candidate who does not pass in the first attempt shall be allowed to sit for supplementary examinations provided that the number of modules he/she has failed in a semester does not exceed more than half of the modules.
- (b) A candidate who appears late in the final examination (30) minutes after commencement of final examination.

- (c) Where a student has passed by virtue of a supplementary examination, his/her results shall be recorded as a passing grad of “B” for Postgraduate and “C” for other programmes.
- (d) Coursework shall not be taken into account in assessing Supplementary examinations results.
- (e) Where a candidate has failed in special examination.
- (f) A candidate who fails in minimum score of continues assessment shall sit for supplementary examination

10.11.1 Failure in Supplementary Examinations

In case a student fails in supplementary examination, the following rules shall apply

- (a) A student who fails in supplementary examination shall be allowed to proceed to next level carrying the failed modules(s)
- (b) A student who fails any module in their final year of study, shall be required to attend lecturers of the failed modules, do assignments/tests and pay prescribed amount per module for the period of study.

10.12 Condition for Repeating the Failed Module (s)

In repeating the failed modules (s) the following rules shall apply:

- a) A student eligible for repeating a module(s) has to register for the same by filling in the registration form at the beginning of the semester. The registration should be approved by respective head of department.
- b) Repeating shall be according to the semester in which the modules is offered.
- c) Course work shall be considered in assessing the repeated module(s) Student shall attend lecturers of the failed module (s) and fulfil all its coursework required.
- d) The fees for repeating the failed module(s) shall be determined by the institute
- e) Examinations for repeated modules will take place during the end of semester examination session, while the supplementary of the same will take place during supplementary session.

- f) Any student who has been discontinued from studies on academic grounds.

10.13 Conditions For Carrying Forward the Failed Modules (s)

A Student shall be allowed to proceed to the following year of study while carrying forward the failed modules during Supplementary examination of the preceding year of study. In carrying forward the failed modules the following condition shall be observed.

- a) A student fails in supplementary examination shall also be allowed to carry the respective modules.
- b) Carrying shall be allowed for a continuing student.
- c) A student eligible for carrying forward a module has to register for the same by filling in the registration form. The registration should be approved by the respective Head of Department.
- d) Examination for carried forward modules shall be done in regular examination sessions.
- e) A student will have to attend lecturers of the failed modules(s) and fulfill all coursework requirements.
- f) There will be no extra payments for carrying forward modules
- g) The grade for the carried forward module shall be awarded as per Institute grading policy.

10.14 Condition For Discontinuation

A student shall be discontinued by the Institute from programme under the following academic irregularities.

- a) Any candidate who absents himself/herself from a final/special/supplementary examination without permission or without valid reason (s).
- b) Any student who has been disqualified from the Institute

10.15 Condition for Disqualification

- a) If he/she is caught with unauthorized materials(s) cheating during an examination

- b) If he/she is caught assisting to bring in unauthorized materials(s) cheating during an examination.
- c) If he/she has been found to have joined the Institute illegally or registered illegally
- d) He/she has breached students By-Laws.
- e) If a candidate is found guilty of cheating in examination, test assignment, and/or field work or project paper.
- f) If a candidate is found guilty of plagiarism.

10.16 Invigilation

10.16.1 Invigilation Timetable

The DR- ARC shall prepare invigilation timetable 14 days prior to the beginning of examination.

10.16.2 Appointment of Invigilators

There shall be a Chief invigilator who will be appointed by letter from the office of DR-ARC. A chief invigilator shall be one of Institution Academic staffs. The person appointed as a Chief invigilator must not be a part of the academic staff of the campus which he/she invigilates

Chief invigilator shall be required to:

- a) Organize and lead the team of Assistant invigilators. This will involve both supervising and supporting the Assistant Invigilators with regard to all aspects of their work.
- b) Become familiar with all relevant regulations concerning the running of public examinations and of institution internal examinations.
- c) Collect and verify seating plans ahead of time and be prepared in advance for all aspects of the administration of the examinations venue on a daily basis.
- d) Collect question papers from the Examinations Officer Campus Manager, Office prior to the start of each examination and return completed candidate scripts to the Examinations Office/Campus Manager at the end of examination.

- e) Supervise students as they sit their exams, including
 - (i). Supervising entry to and departure from the examination hall.
 - (ii). Ensuring all examinations regulations are fully adhered to.
 - (iii). Maintaining silence and discipline during examination.
 - (iv). Responding to students' problems and requests during examination.
 - (v). Dealing with any instances of suspected malpractice during examination.
 - (vi). Communicating with the Exams Office regarding any problems which arise at the venue during the examination.
 - (vii). To ensure the presence of other invigilators in examination hall/room during the examination.

10.17 Number of Invigilators

The Chief Invigilator shall inform Examination Office/Campus Manager of the required number of invigilators. For each examination room, one invigilator shall act as invigilator in charge. When two or more Courses hares an examination room the invigilator in charge will normally be appointed by the Chief Invigilator.

10.18 Responsibilities of the Invigilator in Charge

The invigilator in charge shall:

- a) Ensure candidates are informed of this policy, prior to the commencement of examination;
- b) Ensure that invigilation is adequate and appropriately conducted throughout the examination period;
- c) Ensure there are arrangements in place for the secure delivery of all candidates' answer books to the relevant office or appropriate internal examiner;
- d) To report/communicate to the relevant Chief Invigilator any irregularity in the conduct of an examination, including:
 - (i) Any instances of illness or distress;
 - (ii) The admission or non-admission of latecomers;

- (iii) Queries/concerns raised by candidates which may subsequently be possible grounds for complaint;
- (iv) Any incidents or disruptions
- (v) Failure on the part of an appointed invigilator to attend an examination.

10.19 Responsibilities of all Invigilators

Collectively, invigilators are responsible for:

- (a) Arriving at the examination room at least 30 minutes before the beginning of the examination;
- (b) To conduct pre inspection to all candidates seating in that examination room and session.
- (c) Ensure that, correct examination papers have been delivered;
- (d) Assisting in supervising students' entry into the examination room and keeping a register of candidates attending each examination;
- (e) Distributing examination materials to candidates, and ensuring the security of the materials at all times;
- (f) Invigilating the examination for the whole duration of the scheduled time, and any additional period resulting from late starts, power failure or fire alarm breaks, or for candidates allocated additional time, ensuring vigilance at all times;
- (g) Being aware of, and vigilant against, the use of unfair means;
- (h) Communicating any problems/ incidents/ emergencies to the invigilator in charge of the examination;
- (i) The collection of answer book(s) from each candidate in attendance;
- (j) Controlling the use of electronic devices by candidate;
- (k) Ensuring candidates are not disturbed either by other candidates or by invigilators;
- (l) Ensuring candidates arriving late are dealt with quickly and according to procedures;

- (m) Ensuring examination conditions are maintained when candidates leave the examination room;
- (n) Ensure that candidates do not leave the examination room in ten minutes before the end of examination session,
- (o) Arranging the secure delivery of candidates' work to the relevant office or appropriate internal examiner.

10.20 Issuing Progressive Reports, Graduation Requirements, Transcripts and Certificates.

10.20.1 Issuing of Progressive Reports

Progressive reports shall be issued by Head of Department/Department Coordinator to students on request after 14 days from the date of release of Semester examination results

10.20.2 Graduation Requirements

- a) A student must pass all module examinations as set forth by assessment of performance standards.
- b) A student must fulfill all other requirement as prescribed by TIA rules and regulations.

10.20.3 Issuing Transcripts and Certificate

Transcripts and certificates shall be issued to students after date of graduation and **dully signed by Head of Department and DR- ARC.**

10.20.4 Loss of Certificate

In case of loss or total or partial destruction of the original certificate, or a copy thereof, the office of the Rector, may issue a copy condition that: -

- a) The applicant has paid certificate reproduction charges that shall be determined by the institute from time to time.
- b) The certificate so issued shall be marked "COPY" across it.

- c) The replaced certificate shall not be issued until a period of twelve months from the date of such loss has elapsed; except that such replacement may be issued within a shorter period where there has been partial destruction of the origin certificate or of a copy thereof.
- d) The applicant must produce evidence that the loss has been adequately publicly announced with a view to its recovery in an officially recognized form of manner in the applicant's home country or where the loss is believed to have taken place.
- e) Being aware of, and vigilant against, the use of unfair means;
- f) Communicating any problems/incidents/ emergencies to the invigilator in charge of the examination; and
- g) Has paid reproduction cost amounting to Tanzanian shillings two hundred and fifty thousand only or as may be determined from time to time.

10.21 Rules on Examination Malpractices and Irregularities

Rule 1: Malpractices in Relation to Assignment

It shall be an offence for a student/candidate avail to another student/candidate his/her prepared assignment with a view to assisting the latter to do his/her assignment or to negligently expose his/her coursework to another candidate to use.

Penalty

Any student/candidate found guilty of the offence under Rule. 1 above shall be liable to: Caution and Cancellation of his/her assignment/test

Rule 2: Fraud in Relation to Assignment

It shall be an offence for a student/candidate to:

- (a) Submit assignment not prepared by him/her.
- (b) Substantially plagiaries the work of any other person.
- (c) Solicit/purchase any assignment from any other person.

(d) Falsify/alter marks awarded on assignment script.

Penalty

Any student/candidate found guilty of involvement in fraudulent conduct related to course work as set out in Rule. 2 above shall be liable to Caution and Cancellation of his/her assignment:

Rule 3: Malpractices in the Conduct of Examinations

It shall be an offence for a student/candidate involved in an examination/test to:

- (a) Sit or attempt to sit for examination without valid examination identification.
- (b) Enter the examination hall/room later than half an hour after the examination/test has commenced.
- (c) Leave the examination hall/room earlier than half an hour after the examination has commenced except in emergencies with the express permission of the Invigilator.
- (d) Carry out a conversation or any other communication with another student/candidate once the examination has commenced.
- (e) Indulge in any disruptive conduct including, but not limited to, shouting, assault of another student/candidate, using abusive and /or threatening language, destruction of Institute property or the property of another student/candidate.
- (f) Take out of the examination room/hall answer booklet(s), used or unused.
- (g) Neglect, omit or in any other way fail to follow lawful instructions or orders issued by the Invigilator during the pre-inspection or prior to the commencement of examination or during the progress of examination.
- (h) Physically assault or insult an Invigilator or any Institute official involved in the conduct of the examination.
- (i) No candidate shall copy from any other candidate or exchange answers with another candidate in or outside the examination room/hall.

- (j) No candidate shall destroy evidence relating to an alleged irregularity. The term destroys here include but not limited chewing and swallowing of ay unauthorized material in examination room.
- (k) No candidate shall intimidate, coerce, scare, terrorized, bully, assault, beat or do any other act to embarrass or mortify or humiliate the invigilator(s) or any Institute official involved in the conduct of examination during the examination process.
- (l) No candidate shall enter the examination room scheduled to use it while another examination is in progress and has not been declared completed by invigilator.
- (m) No candidate shall enter the examination room without being inspected by invigilator.
- (n) No candidate shall leave the examination room in thirty minutes before the end of examination.
- (o) Any candidate/student who will violate this part shall fill all necessary information's as specified in the examination irregularity form and the invigilator shall record such irregularity in examination irregularity form and in that fact shall appears in invigilators' report.

Penalty

Any student/candidate found guilty of contravening Rule 3 above, shall be liable to:

- a) Caution and Cancellation of the relevant examination, or
- b) Cancellation of the relevant examination and suspension from the Institute for a period not exceeding two years, or
- c) Cancellation of the relevant examination and dismissal from the Institute.
- d) A student/candidate who contravenes Rule 3(e) shall be liable to a fine as well as any penalty specified above.

- e) Any student/candidate found guilty of contravening Rule 3(h) above by physically assaulting an Invigilator or an Institute Official shall be deregistered from the Institute.

Rule 4: Cheating in an Examination

It shall be an offence for any student/candidate involved in an examination to:

- (a) Take into the examination room/hall, in person or by agent, unauthorized materials including, but not limited to, plain papers, condensed/summarized notes, books, and handkerchiefs on which information is written or information written on any part of the body, recording apparatus, mobile phones or any unauthorized electronic equipment.
- (b) Copy from any other candidate/student.
- (c) Involve oneself in plagiarism in field report that is:
 - (i) Pass off the ideas of someone else as his /her own acknowledgement or crediting the original source.
 - (ii) Replicate one's own work which one has presented elsewhere for assessment.
- (d) Aid and/ or abet another candidate/student to copy from a script/ book of another person.
- (e) Exchange answers with another candidate/student in or outside the examination room.
- (f) Collaborate with another candidate/student in the examination room to use telephone discussions and share material including calculators and other electronic equipment, or
- (g) Commit any act that is considered as cheating.

Penalty

Any student/candidate who is found guilty of the acts prohibited under paragraphs (a-g) shall be disqualified from continuing doing the examinations and shall be discontinued from studies forthwith, subject to the approval by academic board.

Rule 5: Fraud in Examinations

It shall be an offence for a student/candidate involved in an examination to:

- (a) Import into the examination hall/room, in person or by agent, a pre-prepared answer script/booklet.
- (b) Substitute an answer script/booklet prepared outside the examination room/hall for the one already submitted to the Invigilator/ Examiner.
- (c) Falsify or alter marks awarded on a test script/book.
- (d) Impersonate another student/candidate.
- (e) Engage or induce another person to sit for him/her.
- (f) Utter false documents in relation to eligibility to sit Institute examinations.
- (g) Sit or attempt to sit an examination without authority.
- (h) Deliver to the Examiner's office or residence an examination script/booklet outside the scheduled time for delivery without due authority.
- (i) Fraudulently receive examination papers/questions which have been illegally procured or made available.
- (j) Fraudulently access or attempt to access examination questions before the examination is due.
- (k) Pay or induce another person to illegally procure or make available examination questions/papers.

Penalty

Any candidate who is found guilty of the acts prohibited under paragraphs (a-k) shall be disqualified from continuing doing the examinations and shall be discontinued from studies forthwith, subject to the approval by academic board.

Rule 6: A Possession of firearms during the examination period

It shall be an offence for a student/candidate involved in an examination/test to:

- (a) Bring within the precincts of the examination room any firearm or potentially lethal dangerous weapon.
- (b) Use a fire armor any potentially lethal dangerous weapon with the purpose to intimidate, threaten or otherwise deter investigations into any examination irregularity.

Penalty

Any student found guilty of the offence defined in Rule 7 (a) shall be liable to:

- a) Caution and reported to security officers for further measurements
- b) Cancellation of the relevant examination, or
- c) Cancellation of the relevant examination and suspension for a period not exceeding two years, or
- d) Cancellation of the relevant examination and dismissal from the Institute.

NOTE: The term “**potentially lethal weapon**” for purposes of Rule7 a includes, but is not limited to, knives, pangas, machetes, daggers, switch blades, spears, swords, bows & arrows, brass knuckles and any incendiary device. This definition also includes imitations of potentially dangerous weapons such as fake guns.

10.22 Organs Responsible for Handling Examination Irregularities

There shall be the following Ad hoc committees responsible to hear and Determine all claims related to examination irregularities.

- a) Where there is commission, by a candidate, of any examination irregularities as per TIA Bylaws, the invigilator in consultation with the Chief Invigilator shall stop the candidate from continuing with the respective examination. The chief invigilator shall report the matter to the **DR- ARC/Campus Manager** for further action.
- b) All cases of alleged examination irregularities shall be referred to the Chief Invigilators who will submit the report of cases to the DR- ARC/Campus Managers who will forward the cases to the Academic Board, for final action
- c) Any candidate who will be proved to have brought unauthorized materials into the examination room or caught cheating or proved to have cheated in any part of the examination, shall be disqualified forthwith by the Academic Board.
- d) Any candidate disqualified under examinations irregularities will be barred from rejoining the institute for two years.
- e) Once disqualified repeat the **semester in which he/she disqualified.**

10.23 Organs Responsible for Academic Appeal

There shall be the following ad hoc committee to hear and determine academic matters complaints only for examinations irregularities.

10.23.1 Institution Academic Appeal Committee

There shall be Institution Academic complaints committee. The committee shall be the committee of first instance with power to hear and determine all academic complaints other than examination irregularities. The committee shall be composed of five members appointed by Chief Executive Officer.

10.23.2 Duties of Academic Appeal Committee

Duties that shall be dealt with are Complaints on: -

- a) End of semester examinations
- b) Continuous assessment
- c) Field report/Project paper/

- d) Research Paper.

10.23.3 Ground for appeal Committee

- a) That there had been Mathematical or procedural error in recording or calculating the marks on which a decision was based.
- b) That there had been irregularities or administrative errors in the conduct of an examination or other form(s) of assessment of such a nature as to cause reasonable about the examiner's decision.
- c) That you have reason to believe that one or more of the examiners was prejudice or biased.

10.23.4 Procedures for appeals

- a) The appeal shall be in writing addressed to the **Rector** and copied to the committee stating clearly the grounds for appeal.
- b) The appellant shall lodge his/her appeal accompanied with relevant and substantive documents.
- c) Appellant shall pay prescribed appeal fee as determined by the Institute
- d) Cases will be heard by the entire committee members. The appeals committee shall conduct a formal hearing where students are given an opportunity to be heard.
- e) At the conclusion of the formal hearing, the Appeal committee shall enter an initial order based on the finding that hearing. That initial order shall include a written statement of the committee's decision to the Rector, whose decision is conclusive. The initial order shall be provided to the student within seven (7) days of the conclusion of the hearing.

10.23.5 Composition of Institution Academic Appeals Committee

There shall be the Institution Academic Appeals Committee. The Institution Academic Appeals Committee shall hear and determine all academic appeals arise from the various campuses.

- (a) The Institution Academic Appeals Committee shall be composed by five members appointed by **Rector**.
- (b) No person shall form part of this committee if he has been directly involved in the Institution Academic Committee decision.
- (c) The Academic Appeals Committee has authority to determine the way in which it will consider the appeal before it. The decision of the Appeals committee shall be submitted to **Rector** whose decision shall be final and conclusive.

10.23.6 Code of Practice

- a) A student appealing and other parties involved in the appeal, have access, prior to the meeting of the committee, relevant papers, including written commentaries on the appeal and responses to the appeal.
- b) A student applying will be given adequate notice of the date, time and venue for the meeting and also be invited to attend.
- c) The appellant is entitled to be accompanied by “a person” of his/her choosing during the hearing
- d) The appellant shall be informed in writing of the result of the appeal within 10 working days of the meeting. In case of delay due to need for further investigation notification should be given.
- e) Staff should not be involved in judgment of their own cause.

10.23.7 Appeal Fee

- a) All appeals shall be accompanied by an appeal fee charged per decision or subject as the Institute may determine from time to time.
- b) The appeal fee shall not be reimbursed.
- c) The same rates or any other rates as approved by relevant organs shall be charged for any further appeal decisions.

10.24 Rules Concerning Examination Malpractices.

10.24.1 Offences Committed by Members of Staff

10.24.1.1 Examination Leakage

- a) It shall be an offence for any person to engage in the leakage of information about examinations.
- b) For the avoidance of doubt, examination information included: -
- c) Selective dissemination of information on examination or regular assistance to some students.
- d) Release of examination questions prior to the examination scheduled date and time.
- e) Negligence in ensuring that the examination materials are secure.

A person who engages in the leakage of information on examination shall be liable to:

Be reprimanded or warned that to reprimand or warn a member of staff, the matters should be discussed by the **DR-ARC**, Examination Office and Quality Assurance office, Human Resources Officer then the Rector. After the approval of the Senate, the Secretariat would accordingly write a letter of reprimand or warning to the affected staff.

OR

Recommend for appropriate disciplinary action.

10.24.1.2 Invigilators conduct

- a) Invigilator (s) must be in the examination room and invigilate throughout the examination session.
- b) Invigilator (s) must take any unauthorized material from a candidate and report to the chief invigilator for action.
- c) Invigilator (s) shall not be allowed to tear or write anything on a candidate's examination paper or answer script.

- d) Invigilator (s) shall not be allowed to practice double standards against examination rules and regulations.
- e) Invigilator (s) shall not be allowed to intimidate, coerce, scare, terrorize, bully, assault, beat or do any other act to embarrass or mortify or humiliate any candidate before, during or after examination.

10.24.1.3 Negligent Invigilation

- a) It shall be an offence for an invigilator to conduct him/her in a negligent, careless or irresponsible way in the execution of his/her duties, which is likely to encourage students to engage in examination malpractices.
 - (i). Reading newspapers in the examination, using mobile phones for reading any kind of messages which distracts the invigilator from his/her duties.
 - (ii). Abandoning the examination room without making arrangements for an acceptable alternative invigilator.
 - (iii). Reporting late for invigilation.
 - (iv). Failure to report examination malpractice promptly.
 - (v). Lack of vigilance in executing his/her duties as an invigilator including failure to actively monitor the examinations room and candidates, and failure to secure the candidate's signature in regard to proof and right of attendance.
- b) A person who is negligent in carrying out his/her duties, as an Invigilator shall be: -
 - (i). Reprimanded or warned or
 - (ii). In the event of failure to report an examination malpractice, shall be recommended to the Appointments Authority for appropriate disciplinary action.

10.24.1.4 Refusal to Invigilate

- a) It shall be an offence for an authorized member of staff to refuse to invigilate following due instructions.

- b) A member of staff who refuses to invigilate shall be: -
 - (i) Reprimanded or warned or
 - (ii) After being warned or times described under any law governing the Institute, shall appear before disciplinary committee for appropriate disciplinary action.

10.24.2 Accountability by Internal Examiners

It shall be an offence by an Examiner-

- (a) To fail to account for students/candidates' answers scripts received by him/her.
- (b) To lose answer scripts and/or marks sheets received by him/her.
- (c) To intentionally omit to record marks on the Final Mark Sheet.
- (d) To evaluate an examination answer to the prejudice of the candidate.
- (e) To transfer his/he irresponsibility as an Examiner to an unauthorized or unqualified person.
- (f) Fail to mark the field/project paper according to institution guidelines.
- (g) An Examiner who fails to account for results as herein defined shall be liable to: -
 - i). Be reprimanded or warned or
 - ii). After being warned for three times he/she shall appear before the Appointments Authority for appropriate disciplinary action.
 - iii). Bear any cost arising from negligence in a suit brought by the student/candidate.

10.24.3 Fraud in the Examination Process

It shall be an offence by an Examiner to: -

- (i). Intentionally alter/falsify or in any way change the students'/candidate's marks in order to punish or favor the affected student/candidate.
- (ii). Deliberately fail a student/candidate.
- (iii). Substitute an answer book/answer script prepared outside the scheduled period for a particular examination for the one used during the examination period.

- (iv). Fraudulently accept any examination or answer script outside the scheduled period.
- (v). Fraudulently conduct an examination/test outside the official scheduled period.
- (vi). Any Examiner who engages in fraudulent conduct as defined herein shall be liable to: -
 - a) Be reprimanded/warned or
 - b) After being warned for times stipulated by any law governing the institute, he/she shall appear before the disciplinary committee for appropriate disciplinary action.

11.0 Research Regulations

- 11.1 Candidates shall be required to submit dissertation in partial fulfilment of the Master degree requirements after successfully completion of both coursework and research.
- 11.2 Candidates are required to pass a prescribed minimum number of credits in examinations as stipulated in their respective programme curriculum, before proceeding to the dissertation phase.
- 11.3 Each candidate, at the research phase shall be assigned a supervisor(s) by the department at the beginning of research work. The supervisor will guide the candidate in formulating and undertaking research.
- 11.4 The number of students per one supervisor will not exceed 20 per academic year
- 11.5 Before commencement of research, a candidate must prepare a Research Plan. The plan is basically an overview of the student's research plan for the entire student candidature in the form of Gantt chart and milestones. It is to be submitted to the Head of Research through the Head of Department after verification by the supervisor.
- 11.6 Candidates must refer to the Regulations and Guidelines while preparing the Research Plan. It is advisable for the student to consult with his/her supervisor(s).

- 11.7 The supervisor shall respond and provide feedback and or comments to students within two weeks since the date when a student submitted his/her work for comments
- 11.8 The postgraduate research proposal submitted at TIA at shall have the following composition.
- (a) Front page: The front page shall have items named and arranged in the following order;
 - (i) Title
 - (ii) Name of the candidate
 - (iii) Registration number of the candidate
 - (iv) Degree programme
 - (v) Department
 - (vi) College/School/Institute
 - (vii) Name of supervisor(s)
 - (b) Declaration and Certification Page: Proposal submitted at any stage of evaluation should have student declaration and supervisor(s) certification, where both student and supervisor(s) shall sign appropriately.

Declaration and Certification

“I ... (Name of the candidate), declare that this proposal is my original ideas, and that the proposed research has not and will not be presented or conducted elsewhere in a similar manner for either award or as a research project”.

Signature of the candidate:

Date.....

“The undersigned certifies that he/she has read the proposal and satisfied that this is the original work of (Name of the candidate) who has registered for postgraduate degree programme at the Tanzania Institute of Accountancy”.

Name and Signature of Supervisor 1 Date

.....

Name and Signature of Supervisor 2 Date

.....

(c) Main body of the proposal

The main body of the proposal should have the following composition arranged and numbered as follows:

11.1 Introduction

A proposal should contain an introduction section which gives the background information and a setting to the problem of the proposed research (scope of the problem at different levels). It is in this section that the applicant comprehensively reviews the literature pertinent to the problem; to show what other people have published on the problem (citing specific authors where appropriate), what gaps of knowledge still exist in the body of literature and in the context of study, and what additional research needs to be done. It is also in this section that the candidate demonstrates his/her mastery of the theoretical subject matter in research area.

11.1.1 Statement of the research problem

Delineation or identification of the research problem.

11.1.2 Research Objectives

Spelling out the general and specific research objectives.

11.1.3 Research questions/hypotheses

11.1.4 Provide key research questions or hypothesis that aim to respond to the research objectives.

11.1.5 Significance of the study

11.1.6 Justification of the study in terms of its importance and contribution to the body of knowledge and practice.

11.2 Literature review

Focusing attention on critical review and analysis of the relevant literature related to research topic under investigation. This will include review of the theory/theories advancing understanding of the research topic/guide the study, empirical literature review, and how models/formula/conceptual framework are developed or adopted to advance understanding of the research issue under investigation.

11.3 Research Methodology

A research proposal should contain a section giving details on the research methodology, including methods or materials envisaged to be used when conducting the research. This may also refer to experimental set up/design depending on the specialty. The section should be organized in a logical flow and might have the following sub-headings if applicable:

- (i) Location(s) of the study
- (ii) Research design and sampling procedures
- (iii) Data collection methods/ Equipment/instruments to be used
- (iv) Data analysis plan
- (v) Reliability and Validity of the research methods employed.
- (vi) Research ethics considerations.

11.4 References

At the end of the research proposal, the candidate should have a section where he/she lists all the references cited in the text. He/she should present the references in an acceptable manner.

11.5 Other Relevant Information

11.5.1 Financial Arrangements

This section should give the source of funding required for the proposed research and also the proposed budget.

11.5.2 Duration

This section should give the research plan including the time within which the research is expected to be completed and also a schedule of activities showing the sequence of **the research activities, in the form of a time activity chart.**

12.0 Dissertation Preparation

12.1 Preliminaries

Any dissertation of the Tanzania Institute of Accountancy should have a two main parts, the preliminaries and the main body. The preliminaries should be identified by conspicuous pagination in Roman numerals except for the title page (insert page number except first page). The preliminaries should be composed and arranged as follows:

- (i) Cover page (see attached sample)
- (ii) Title page (see attached sample)
- (iii) Declaration and Copyright (see attached sample)
- (iv) Certification (see attached sample)
- (v) Acknowledgement
- (vi) Dedication (if any or necessary)
- (vii) Abstract
- (viii) Table of Contents
- (ix) List of Tables (if any)
- (x) List of Figures/Illustrations (if any)
- (xi) List of publication (s) (if any)
- (xii) List of Abbreviations or Acronyms (if any)

12.2 Main body

The main body (main text) of the dissertation shall be a monograph comprised of the following chapters (Introduction, Literature review, Methodology, Results and Discussion, and conclusion and recommendations). Below is the sample arrangement of the monograph thesis/dissertation;

Chapter 1

- (i). A comprehensive introduction
- (ii). A statement of the research problem

- (iii). Objectives and hypotheses (or research questions)
- (iv). Significance of the research

Chapter 2

Literature review section

Chapter 3

- i. Details of the methods used in the research
- ii. Description and statistical analysis of the research data
- iii. Issues of validity and reliability of results
- iv. Ethical consideration

Chapter 4

Results/Findings and Discussion

Chapter 5

- i. Conclusion and recommendations
- ii. Suggestions for further research

References

Appendices (if any)