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TIA Newsletter

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TANZANIA INSTITUTE OF ACCOUNTANCY



MESSAGE FROM THE CEO

Thank you TIA Community for the

Warm Welcome

It is one month now since I was appointed as the Chief Executive Officer of Tanzania Institute of Accountancy. I so thankful to the Ministry of Finance and TIA Ministerial Advisory Board for trusting me in undertaking this noble duty. I would like also to thank the entire TIA community for the warm welcome and cooperation that has enabled me to commence well in implementing the institute's mission.

As a newly Chief Executive Officer, I am very proud of quality education offered by our institute. TIA provides a broad range of academic knowledge and intellectual skills in different subject areas including

Accountancy, Procurement and Logistics Management, Human Resources Management, Business Administration, Marketing and Public Relations. I am eagerly looking forward to see more improvements in research, consultancy and publications.

In the process of achieving its motto 'Education for Efficiency' TIA is continuing to improve its training programmes and learning environment. Currently, there is on-going construction of various buildings and infrastructure in Dar es Salaam, Singida, Mtwara, Mbeya, Mwanza, and Kigoma campuses. The completion of these projects will enable our students to learn in a more comfortable environment.

Thus, it is our collective responsibility to ensure that we increase creativity, commitment and devotion in carrying out our daily responsibilities in order to achieve the institute's goals.

Thank you again!!

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Editorial

Dear readers,

The Editorial Board of the institute Newsletter extends its sincere thanks to all who continue to participate in submitting their articles. The board would also like to encourage other people who have never submitted their articles to submit them so as to get a collection of different writers as opposed to current situation where you can find the writers of the articles being repeated.

Finally, the board congratulates the Chief Executive Officer Prof. William A. Pallangyo for being appointed to lead TIA. We promise to give him maximum cooperation in carrying out of his responsibilities.

Thank you

Juma A. Haji

Contents	Page
A Message from CEO	2
Editorial Board Message	2
Ministerial Advisory Board	4
Senior Management Team	4
Campus Management	5
Heads of Independent Units	5
Managers	6
Heads of Academic Departments	6
TIASO Top Leaders –Singida Campus	7
Institutional Issues	8
Scholarly Articles	15

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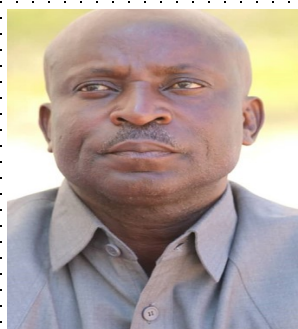


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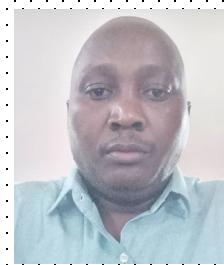
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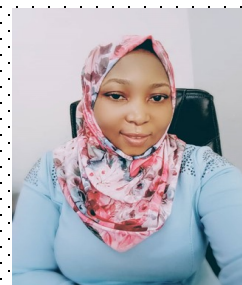
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TIASO CABINET SINGIDA CAMPUS



TIASO President 2nd from left Seated with TIASO cabinet Singida Campus

FOCUS ON INSTITUTIONAL ISSUES**CHIEF EXECUTIVE OFFICER PROF. WILLIAM A. PALLANGYO VISITS
MTWARA, SINGIDA AND KIGOMA CAMPUSES**

By: Lillian M. Rugaitika &
Hamad R. Tawani

Chief Executive Officer of the Tanzania Institute of Accountants Prof. William A. Pallangyo visited Mtwara, Singida and Kigoma campuses with the aim of understanding the implementation of the various activities going on in the campuses. During his visits he was accompanied by other leaders of the institute such as the Deputy Rector Academic, Research and Consultancy Dr. Momole Kasambala, Estate Manager Eng. Masuhuko Nkuba and Head of Marketing and Public Relations Unit Ms. Lillian M. Rugaitika.

The first visit of the Chief Executive Officer began at Mtwara campus where the visit lasted for 3 days from 4th to 6th May, 2022.

During his visit, he received a report from the Campus Manager Dr. Godwin Mollel on the implementation of five strategic projects being implemented at Mjimwema, Mtwara presented by Eng. Masuhuko Nkuba. Among the projects are the construction of one storey building with four classes with a capacity of 620 students at a time as well as six offices capable of carrying 14 staff members, one storey building with computer lab and library capable of accommodating 175 to 200 students at a time, one storey building of female students hostel of 53 rooms with a capacity of accommodating 212 students, one storey building of male students hostel with 28 rooms with a capacity of carrying 112 students, and one staff house building capable of

accommodating 2 families. Completion of the construction of these infrastructure will enable the institute's operations to move to Mjimwema fully, a step that will help improve the learning and teaching environment and increase students' enrollment.

After receiving the report on implementation of ongoing projects at Mtwara campus, the Chief Executive Officer had the opportunity to visit the Sabasaba area where the Institute operated from 1985 to 2020 before relocating 50% of its operations to Mjimwema area. Also, during the visit, the Chief Executive Officer met with TIA Mtwara staff and held meeting preceded by congratulations for their hard working in implementing their responsibilities. Then he met with representatives of the Student Government (TIASO) Mtwara campus to listen to the challenges they face.

The Chief Executive Officer also visited other stakeholders such as Mtwara Regional Commissioner Hon. Brig. Jen Marco Elisha Gaguti and Mtwara District Commissioner Hon. Dunstan D. Kyobya who pledged to provide solutions to various challenges facing the TIA Mtwara campus including the construction of road infrastructure, a police station, and a health center. He finally visited the National Council for Technical Education and Vocational Training (NACTVET). At NACTVET he held brief conversation with head of the southern zone Mr. Virigirio F. Bangi.



CEO (centre) and other official leaders poses with the Representative of the Students' Government-TIASO Mtwara



CEO (5th from back) Inspecting the construction progress at Mtwara Campus

The second phase of the Chief Executive Officer's visit to campuses was conducted to Kigoma campus as a continuation of the TIA campus visit. The visit lasted for 2 days from 10th to 11th May, 2022.

During his visit the Chief Executive Officer received a report on the implementation of the Kigoma campus responsibilities from the Campus Manager Mr. Martin D. Mnyili with a progress report on the construction of a new campus at the Kamala area as

submitted by Eng. Masuhuko Nkuba and later he visited the site located in Mungonya ward, Kigoma District Council where the Institute is expected to start construction of the new campus in September 2022. The Chief Executive Officer and his delegation also visited the current campus located at Caritas area where administrative activities including computer lab, library, and some lecturers' offices are taking place.

To strengthening relations with various education stakeholders in Kigoma region, the Chief Executive Officer had the opportunity to meet with Kigoma District Commissioner Hon. Easter Mahawe. He requested her to be the TIA ambassador in securing parents and students cooperation to ensure the construction of the new campus is successful.

Also during the visit the Chief Executive Officer held a meeting with TIA staff in Kigoma and commended them for the hard work they are doing and urged them to adhere to the TIA's vision, mission, and values in carrying out their day-to-day responsibilities. The Chief Executive Officer winded up the visit at Kigoma campus by talking with the leaders of the student's government (TIASO).



Chief Executive Officer signing visitors book when visited Kigoma Campus



CEO (second from left) Kigoma CM (right) and other two official leaders discussing major issues

The third phase of the visit of the Institute's campuses, the Chief Executive Officer Prof. William A. Pallangyo visited Singida campus for 2 days from 19th to 20th May, 2022. The visit was a continuation of the Chief Executive Officer's introduction visits to TIA campuses.

Earlier, CEO and his delegation to attend Talent Exhibition Festival held on 19th May 2022 at the NLT hall Singida campus. Also, the Chief Executive Officer received a report on the implementation of campus responsibilities from the campus manager Dr. James Mrema and infrastructure report from Eng. Masuhuko Nkuba.

When introducing the Chief Executive Officer; Dr. Momole Kasambala thanked the staff for their co-operation for the whole period they worked together

in her capacity as an acting Chief Executive Officer. She urged them to continue that cooperation with the new management. Speaking to staff, the Chief Executive Officer thanked Dr. Kasambala for the hard work she has done throughout her tenure, he also congratulated and thanked staff who have served TIA for a long period of time, Mr Shisalalyandumi Ulomi being among them.

Prof. Pallangyo, urged staff of Singida campus to carry out their responsibilities based on the vision, mission, responsibilities of the Institute, and ethical principles to achieve the Institute's goals. Finally, Chief Executive Officer held a meeting with the Student Government (TIASO) Singida and received their briefing report and promised to co-operate with them.



Chief Executive Officer (seated centre) in a group photo with TIA staff at the Singida Campus



MY NEW LIFE AT TANZANIA INSTITUTE OF ACCOUNTANCY *"A home away from home"*

Lukio Lawrence Mrutu- Lecturer- Management studies

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It is one year since I joined Tanzania Institute of Accountancy as academic staff at Singida Campus. Like any other person, I was not sure about the new life I am about to start. My mind was filled with so many questions regarding who will be my new colleagues, how will they treat me and all that. This was caused by my 13 years of life experience at Mzumbe University as a student and later as academic staff until 2021 when I relocated to TIA. I remember the first day I reported at TIA Head Quarter, I met a pool of human resources officers who played a big role in answering the questions I had in my mind. The kind of help and support I received, marked the beginning of my new smile and fulfilled the saying of being home, away from home. I understand some of you had a different encounter probably, but from my side, let me recognize and appreciate the support I received from HR department and the entire management.

The joy and laughter I experienced at TIA headquarters did not end there, it was extended and even became real when stepped my feet at Singida Campus. Here I met my new family members, who not only welcomed me; but also they show me the way to go. Allow me to say, TIA Singida campus is a Geneva of all TIA campuses. From the management to all other staffs regardless of their positions, team work is what everyone is believing and living. Within a short period of time, I have experienced the power of team work which is of nowhere to compare. With team work, the impossible are made possible both in social and academic life. Though I

have no authority, but allow me to share with you one of the notable accomplishments I have witnessed. It is the career day, the event which was organized and implemented at Singida Campus under the coordination of our campus manager, Dr. James Mrema. Despite a number of challenges experienced along the way, it was one of the successful events which placed our institution in the map of higher learning institutions in Tanzania. To some whom it was their first time to experience career day in our institution, it may sound like a waste of resources. But the truth is, career day acts as a platform where students can understand their career potentials. It helps students connects with various experts and employers and have a room for discussion and experience sharing.

Another important experience of my stay at TIA, is the impact of our institution in Tanzania and probably to East Africa. Do you know that, during my field visit I met a number of TIA alumni who recognize and appreciate the role of education they received to their work life? No wonder there is an English slogan saying "doesn't judge a book by its cover". To those who are outside may not understand what TIA is doing, but the truth is, TIA is among the best HLIs' in Tanzania which contributes to the development of human capital of this nation. I have witnessed a pool of positive minded and well-motivated staffs who works tirelessly to impart better education to students.

There are many good things to share about TIA, but let me ends here by arguing everybody to do what is supposed to do to keep our institution shining and even a better place for everyone.

**THE STAFF OF TANZANIA INSTITUTE OF
ACCOUNTANCY (TIA) DAR ES SALAAM CAMPUS
ATTEND ANTI-CORRUPTION AND ETHICS TRAINING
FOR PUBLIC SERVANTS**



Hamad R. Tawani



Sayuni Ntullo

The aim of this training was to enable the staff of the Tanzania Institute of Accountancy for Dar es Salaam Campus to have the tools and understanding that will help them to identify corruption, ethics, understand non-corrupt practices, their impact on work and society and ways to avoid them. The training was also aimed at reminding the staff that public service is a guarantee and that they should serve their clients in accordance with public service servant ethics and reminding them to perform their duties in the public interest rather than in personal interest.

The training was held on 7th May, 2022 at the Institute Main lecturer hall by Deputy Rector of Finance Planning and Administration Dr. Issaya Hassanali on behalf of the Chief Executive Officer Prof. William A. Pallangyo. The facilitators of the training were Easter Mkokota, Stella Mafuru, Fred Mgasi from (PCCB) Temeke branch and the Institute head of legal unit Advocate Said Mayunga.

In this course, various topics were covered such as the concept of corruption, corruption practices in the higher education sector, ethics in the public service, ethical principles of conduct in the public service, the consequences of violating the code of ethics in the public service, the impact of corruption in the higher education sector, corruption offenses, the role of staff in the fight against corruption and the harmonization

of the responsibilities of the Institute's integrity control committee.

The facilitators of this training did their best to present the topics by providing actual examples such as urging staff to put in place comprehensible procedures that will help customers access services quickly such as higher education loan requirements, hostels and other services thus eliminating grievances among the customers that can indicate corruption practices. Other examples cited include urging employees to stop use abusive language in the workplace, refraining from sexual misconduct with students, wearing immodest clothing, and non-involvement in political activities during work which is contrary to public service ethics. Once the presentation session was over, participants had the opportunity to ask a variety of questions related to the topics presented and facilitators answered them effectively.

After the end of the discussion, Mr. John Gama; a Human Resource Officer of the institute welcomed Dr. Mugisha Kamala to close the training. With a few words, he did not hesitate to urge all staff members who attended the training to adhere all those presented by the facilitators. He also insisted that, if they will go against; they would be the first to be held accountable due to their wide understanding of everything that had been discussed during the training.



Mr. John Gama left (HRO) with facilitators commenting on some of the issues discussed



Some of the Training Participants closely following the topics being presented

FOCUS ON SCHOLARLY ARTICLES



THE ROYAL TOUR AND THE PROMISE TO TANZANIA TOURISM INDUSTRY

*By Christina Ernest Mneney - Assistant Lecturer- Tanzania Institute of Accountancy
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Abstract

Tanzania's wildlife is regarded as one of the best in the world, it is the only country in the world that has set aside more than 25% of its land for wildlife national parks and protected areas. The Royal Tour of Tanzanian President Samia Suluhu Hassan is a milestone in the country's tourist development. President Samia Suluhu Hassan seized the opportunity during the documentary's premiere to reassure millions of potential tourists that Tanzania is the ideal place to spend their vacation. The Royal Tour documentary is an important tool for sharpening the nation's tourism economy and marketing the country's tourist attractions to a global audience in the hopes of reviving the tourism industry, which has been severely impacted by the COVID-19 pandemic.

Introduction

Tanzania's wildlife is regarded as one of the best in the world, it is the only country in the world that has set aside more than 25% of its land for wildlife national parks and protected areas (TNRF, 2008). Tanzania is home to sixteen national parks, twenty-eight game reserves, forty-four game restricted areas, one conservation area, and two marine parks. Tanzania is home to some of Africa's most popular tourist attractions, including the Serengeti plains, the Ngorongoro Crater, Lake Manyara and mount Kilimanjaro in the north, and the

Mikumi and Ruaha National Parks and the Selous Game Reserve in the south (Statista, 2021).

The Mafia and Pemba Islands, as well as the Amani, Magamba, Chome, and Kalambo river nature reserves and falls, are famous beach tourism destinations with wide expanses of the Indian Ocean coastline giving visitors white sandy beaches, sun, and good deep-sea fishing. The remains of ancient settlements such as Kilwa, Bagamoyo, and Stone Town can be found on the Indian Ocean Islands. Sukuma, Maasai culture and arts, as well as Makonde sculptures and carvings, are among Tanzania's unique cultural and artistic heritage.

Due to the COVID-19 pandemic and its influence on international travel, Tanzania's tourist business is estimated to generate 1 billion USD in 2020, compared to 2.6 billion USD in 2019. The sector's contribution to GDP fell from 107 percent in 2019 to 5.3 percent in 2020 (Statistica 2021). In 2020, international visitor arrivals were 620,900, a figure that is less than half of the 1.5 million in 2019, 1.4 million in 2018, and 1.3 million in 2017. (Tanzania National Bureau of Statistics, 2020). Tanzania's tourism receipts were reduced in the fiscal year that ended in August 2021. The country's earnings from travel services were estimated to be less than one billion US dollars. Tourism receipts amounted to around 1.4 billion US dollars at the same time in 2020, compared to 2.5 billion US dollars in 2019.

Lockdowns and suspensions of international passenger flights were implemented to contain the coronavirus (COVID-19) pandemic in 2020 and 2021, which contributed to the reduction (Tanzania Investment, 2022).

The Royal Tour of Tanzanian President Samia Suluhu Hassan is another milestone in the country's tourist development. Tanzania: The Royal Tour is a series of global television events produced by Peter Greenberg, with President Samia Suluhu Hassan serving as his extraordinary guide, exposing the rich character of her country's tourism via her leadership eye. President Samia Suluhu Hassan seized the opportunity during the documentary's premiere to reassure millions of potential tourists that Tanzania is the ideal place to spend their vacation: "We are really hospitable." "We are very friendly. You will never regret visiting," she added (The Exchange, 2022).

Peter Greenberg produces and hosts The Royal Tour, a PBS television series. President Samia Suluhu Hassan is not the first president to be an extraordinary guide to her country; various heads of state hosted Greenberg and viewers for a first-hand tour of their countries in the series, such as Helen Clark of New Zealand, Benjamin Netanyahu of Israel, Abdullah II of Jordan, Alejandro Toledo of Peru, Felipe Calderón of Mexico, Paul Kagame of Rwanda, and Mateusz Morawiecki of Poland (Wikipedia, 2022).

The Royal Tour Promise To Tanzania's Tourism Industry

The Royal Tour documentary is yet another important instrument for Tanzania's government to widen its reach in order to promote exotic tourist sites like the Serengeti National Park, Mount Kilimanjaro, and the Ngorongoro Conservation Area. . President Samia Suluhu Hassan, Tanzania's busiest politician, oversaw

the Royal Tour's film to the point where she had to skip lunch and dinner (The Exchange, 2022).

The documentary, which took 14 to 15 hours each day to shoot, wowed President Samia Suluhu Hassan, who was in the audience during the launch of the documentary at New York. The entire process was hard, particularly for the sixth president, who was tasked with completing vital economic and diplomatic responsibilities. "We were finishing at ten, eleven o'clock at night and departing at four, five a.m.," Peter Greenberg explained. Tanzania's tourism crown jewels are the Ngorongoro Conservation Area and Serengeti National Park. They place Tanzanian tourism in a higher marketing position than any other country, therefore filming in these areas was a big step (The Exchange, 2022).

The Royal Tour documentary has the potential to inspire and motivate millions of Americans and the rest of the world to travel to Tanzania's exotic tourist destinations. The Royal Tour documentary is an important tool for sharpening the nation's tourism economy, particularly in areas where the pandemic waves have harmed it.

According to the Natural Resources and Tourism Minister, Dr. Damas Ndumbaro; "For the first time since the country acquired her independence, we have witnessed over 780,000 local tourists flocking to our attraction sites; these figures are historic," asserted Dr. Ndumbaro. Also, the Royal Tour whose official trailer went viral for the first time at the end of December, 2021 has opened up Tanzania's tourism industry from within the country and globally.

Conclusion

The Royal Tour has taken advantage of Tanzania's opportunities to maximize the full potential of our

vast array of tourist attraction sites. The tour is expected to increase both domestic and international tourists, boosting tourism revenue and informing the world that Tanzania is no longer a sleeping African giant. The Royal Tour will be used to market the country's tourist attractions to a global audience in the hopes of reviving the tourism industry, which has been severely impacted by the COVID-19 pandemic.

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BENEFITS OF ORIENTATION PROGRAMME IN ACADEMIC INSTITUTIONS



Latifa A. Daudi

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Introduction

Orientation programme is a process of introducing new enrolled students to new surroundings of the respective academic institution such as university or college. This programme provides new students with familiarization of the different locations and activities taking place at the particular academic institutions which result into making them living with confidently.

Why is Orientation Program Important for New Students?

Orientation program is very important in academic institutions due to the following reasons:

Orientation incorporates students to the new academic environment which is very important stage before studies begin. For example, location for classrooms, hostel, canteen, sport grounds, library, administration block and related areas.

Orientation incorporating new students in the academic environment. This is due to the fact that the particular academic institution enrolls students from local and international, so during orientation the students are joining together and introducing each other which result into creating friendship among them.

Orientation gives an opportunity to the academic members and other staff to get connected to the new

enrolled students. When orientation programme is done effectively the students and staff at the particular academic institution will already know each other so as to simplify communication and the provision of services.

Benefits of Orientation Program for New Enrolled Students

The Orientation programme helps students to feel so excited about starting their studies. For example, during the session of questions and answers it helps them to be aware on different issues concerning the real environment of the university or college hence provides them with direction to the particular academic environment.

Easier to Understand what lies Ahead

Becoming familiar with the physical location, culture, rules and regulations, safety and security, as well as almanac which will be of practical value to them for the whole period of their studies at the respective academic institution, hence make it easier to be aware on what lies ahead.

Bringing Closer Members of the Particular Community and new Enrolled Students

Orientation practice is also intended to bridge the gap between the members of the university or college community such as management, students' government, lecturers, librarians, and new students, so as to ensure that students are familiar with their new environment which result into facilitating smooth communication among them.

Engagement in Social Activities

Through orientation, new students are introduced to social environment of their college such as extracurricular activities, social clubs, and events among others which encourages and helps them in getting socially integrated with university or college culture.

Identify Resources Available around the Campus

Helps to identify various resources available at the campus such as health center, canteen, sports grounds, administration block to mention few.

Helps Staff gets to know their new Students

Orientation helps university or college staff get to know the new students, observe, learn, and directing them what to do and not to do while they are at the educational environment.

Meet Friends before classes Starts

Attending orientation is a great chance for students get to know each other and get familiarization with new environment earlier.

Find their way around Campus

In-depth guided tours are often part of the orientation program hence students will have a chance to do some exploration, so students will have no trouble navigating the campus on their first day.

A Warm-up Session for new Students

Student Orientation is a warm-up session for new students before they are ready to hit the ground for their academic performance which will ensure them with a future successful career.



A photo of students attending orientation week

Conclusion

Orientation program serves as a base for academic institution success among the students and management. It gives satisfaction impression for new enrolled students. Hence different academic institutions like Tanzania Institute of Accountancy should design orientation programme to all departments in a way that it can answer all the queries of the students.

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IMPACT OF DRUG ABUSE IN ACADEMIC INSTITUTIONS

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Abstract

Drug abuse refers to the use of certain chemicals for the purpose of creating pleasurable effects on the brain thereby leading to significant problems or disorder. There are more than 200 million drug users around the world and the problem has been increasing at alarming rates, especially young adults under the age of 30 who can be found in various academic institutions. These academic institutions some of them are surrounded by local vendors who sell different kind of substance which make accessibility of drugs easily, and chances of students to use is high hence as a result addiction to drugs rise up which become a challenge as there is minimal attention carried out to minimize or eliminate possible negative effects.

Key words: *Drug abuse, disorder, young adults, academic institutions, addicted, vendors*

Introduction

Drug abuse is happen when someone use legal or illegal substances in wrong ways by taking more than required regular dose of pills or by using someone else's prescription. People abuse drugs in order to feel good, or ease stress. There are different ways of drugs abuse including orally in the form of tablet, liquor, or an injection, by inhaling the substance in the form of smoke or through snorting the substance so it is absorbed into the blood vessels of the nose.

Causes of drug abuse

The causes of drug abuse among the community members in academic institutions depend on a number of factors which are ranging from the environment perspective to genetic. Like many mental health disorders, several factors may contribute to development of drug addiction as follows:

Peer presence: Young adults especially students are vulnerable to peer presence as during their age they are undergoing a number of hormonal and developmental changes, as a result they resort to substance abuse and on the other side some do it just to prove to friends that they are brave enough to do it.

Addictiveness: The use of prescription drugs that were originally intended to target pain relief may have turned into recreational use and become addictive due to pleasure seeking and experimental techniques.

Availability and easy access: when drug accessibility is easy, chances of people trying out and consequently being addicted to drugs is increased as there is minimal attention carried out to minimize or eliminate possible negative effects.

Early use: Using drugs at an early age especially to students can cause changes in the brain development and increase the likelihood of progressing to drug addiction. Others find it relaxing and have the feeling that they can forget the stress of academics or interpersonal issues hence start and continue using them in a regular basis.

Family's beliefs and attitudes: Drug addiction is more common in some families and likely involves genetic predisposition which play a big role in encouraging drug use. Hence, in case from your blood line such as a parent or sibling, with alcohol or drug addiction, you're at greater risk of developing a drug addiction.

Changes in the brain: Drug addiction causes physical changes in the brain especially when the user continual using drugs because they keep changing the way your brain feels pleasure. In the long run, addicting drugs lead to physical changes to some nerve cells in user's brain. Neurons usually use chemicals called neurotransmitters to communicate hence as a result these changes can remain for some time even after you stop using the drug.



Some chemicals in picture used by young people

Impact of Drug abuse in Academic Institutions

The impact of drug abuse depends on the type of drug, any other substances that a person is using, plus their health history. A person should know, dependence on drugs can both create a number of dangerous body weakness and damaging one's life as follows:

- ◆ People who are addicted to drugs are more likely to get an infectious disease, such as HIV, either through unsafe sex or by sharing needles following too much consumption of certain drugs such as marijuana, and alcohol which as a result may lead them to do reckless things without knowing the impact of what they are doing at that moment.
- ◆ Drug abuse can lead to a series of both short-term and long-term mental and physical health problems. These depend on what drug is taken e.g. may leads to mental disability, lack of concentration, violence, leading to major impacts especially to student's concentration which includes poor academic performance, increasing rate of college dropout and illegal absence, and loss of interest in daily life activities.
- ◆ Side effects of drug abuse leads to health problems such as; lung disease, nausea and abdominal pain which can also lead to changes in appetite and weight loss. Increased strain on the liver well being which puts the person at risk of significant liver damage or liver failure in the long run. Seizures, stroke, mental confusion and brain damage which in the long run will affect ones academic achievement and goals.
- ◆ Drug abuse may lead to accident since people who are addicted to drugs some time they drive themselves or do other dangerous activities while under the influence of drugs such as alcohol or marijuana. This may result to fatal accident especially to addicted students which may results to college expulsion, disabled and failure to fulfil their academic dreams. To academic staff may cause declining performance at work, absenteeism and eventual loss of employment.

- ◆ Academic members including staff and students who are drug addicts are at higher risk for mental health problems than people who aren't addicted. The impact includes; depression, personality disorders, suicidal thoughts, attempted suicide, and suicide in the long run. This generally affects the institution objectives as its manpower are the reason for its existence.
- ◆ Drug use can negatively affect student's academic performance and motivation to excel in college as may impair cognitive development which, in turn, reduces academic achievement and disrupts academic progression hence affecting their ability to memorize things, concentration while in the classroom, prioritization of assignments, likelihood to attend class, and even their overall IQ.
- ◆ Legal issues are common for drug users especially for some members in academic environment where they can stem from buying or possessing illegal drugs, by stealing from others especially students in order to support their drug addiction which in the long run create bad image for the institution.
- ◆ Spending money to support drug use may lead to take away money from other needs hence could lead to debt, illegal or unethical behaviours. For example; students who are drug addicts can even use their college fees for drug purchase which as a result lead for their suspension from studies for failing to pay institution fees on time.

Conclusion

Drug abuse impact in the long run can affect aspects of a person's life beyond their physical health. It is assured that some drugs when used can

lead to drowsiness and slow breathing, whereas others may cause insomnia, paranoia, or hallucinations. Globally, the harmful use of alcohol alone has been estimated to result in 3.3 million deaths each year and at least 15.3 million people worldwide have been documented to be suffering from drug use disorders. Apart from the long-term damage to the body, drug abuse may cause drug addicts who use needles to contract HIV or Hepatitis B and C infections. It's highly recommended that the institution should provide education on drug abuse due to inadequate information and knowledge of the drug's effects to some of its members hence reducing the chance of having drug addicts to both campuses.

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SELF-ARCHIVING AS A CONTRIVANCE FOR MAKING RESEARCH WORKS GLOBALLY VISIBLE AND INCREASE RESEARCH IMPACT

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What is Self-Archiving?

Self-archiving is known as the process of storing the scientific research outputs in researchers' web pages/websites or BlogSpot, organizational websites or institutional repositories (Priyadarshani, 2019). Through self-archiving it allows authors or researchers to provide Open Access (OA) to their publications which would otherwise only be available through subscription or other payment modes for access. Open access (OA) publishing makes one's research visible either locally or globally by removing it from behind paywalls and rendering it accessible to anyone with an internet connection. An increasing number of research funding from sponsors and donor organizations are now expecting this as part of their requirements (Baro, Tralagba, & Ebiagbe, 2018).

Benefits of Self Archiving

Practising self-archiving has several benefits which include increasing visibility either locally or globally through the internet connection, readership and citation of one's publications and increasing researchers' recognition in the field (Ratanya, 2017). Self-archiving has somehow improved access to scientific and technological data, information and knowledge being generated in Africa and other developing countries. This is especially the case when the practice involves archiving publications such as unpublished thesis and dissertations, work published in less known or print local journals and other material which may otherwise not appear in

mainstream publications (Baro et al., 2018). Through self-archiving it simplifies research available on open access services increases citation and helps ensure greater impact. One advantage of self-archiving an article can be accessible to a wider audience by a simple Google search (Ezema, 2011).

Some Popular Self-Archiving Platforms for Academicians and Researchers

In sub-Sahara and other, developing countries not all researchers and authors can publish their research works in respectable journals and make them easily visible. To comply with this challenge some self-archiving platforms developed. These self-archiving platforms are developed to help and increase the visibility, reach and impact of published scholarly works. The following are some of Self Archiving platforms which increase visibility and citation:

KUDOS is a self-archiving platform established to maximise the visibility, impact and accessibility of published research. KUDOS platform provides a unique service to scholarly communities, by presenting citation metrics that reach across multiple publishers and publications, which can be used by academicians, researchers, institutions of higher education, academic publishers and the general public (Baro et al., 2018).

Academia.edu academia.edu is a self-archiving web platform centred on hosting academic papers that can be shared among its users. Academia.edu allows users including researchers, academicians to build a

profile along with the list of documents uploaded to Academia.edu and easily seen by their community. This profile is completed with statistics on usage and social interactions (ibid).

ResearchGate.net is the largest professional network for scientists; it enables researchers to connect with colleagues, build their scientific network and collaborate using numerous applications that are unique to the scientific platform. Research Gate's mission is to help scientists; researchers and academicians connect, and share knowledge and expertise, while at the same time building up a scientific reputation. This is accomplished by following other scientists who can also follow you back, uploading and sharing manuscripts, presentations and project-related materials, asking and answering research related questions (ibid).

Institutional Repository. This is an electronic store of web-based scholarly digital documents owned by the institution. Presently, the majority of higher learning and research institutions own repositories where all their members can upload their research papers. Depositing a paper in the institutional repository is another way of increasing the paper's visibility. Commonly cited benefits of using an institutional repository are to increase the visibility of works and the citation impact of the institution's scholarship (ibid).

Copyright Issues Concerning Self-Archiving in the Academic Arena

Globally, there is no formal agreement of copyright across academic journals and book publishers in terms of self-archiving, and these can vary quite widely. Except in sociology, most of their journal and book publishers do not allow researchers and

publishers to upload the final, published version of the document as it appears in the journal/book itself (Publishers Version) (Laakso & Polonioli, 2018).

For safe self-archiving, the copyright agreements of each journal or book publisher need to be checked when self-archiving the literary works, particularly concerning restrictions around post print versions. Now, these days many publishers do not allow the final research work, or publisher PDF to be posted on academic social networking sites like Research Gate or Academia.edu. Only a few publishers will allow you to post final research work, and peer-reviewed manuscripts but only after an embargo period; others prohibit the posting of the manuscript version entirely (Chilimo, 2016).

Conclusion

When writing this article, statistics from Open DOAR show that African countries though still representing a small margin of the total global repository count, is steadily increasing as more institutions are establishing repositories to facilitate self-archiving by their staff members. Despite the benefits of self-archiving, the awareness and self-archiving practices of academic researchers in African countries and particularly Tanzania is not known. Higher learning institutions need to conduct training for their academic staff and researcher to create awareness on self-archiving for the visibility of research works and increase citation impact.

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ACADEMIC BUSINESS INCUBATORS: A SURE WAY TO HAVE A COMPETITIVE EDGE IN THE ACADEMIC SPACE

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Abstract

Higher Learning Institutions (HLIs) in Tanzania should embrace the usage of business incubators since they provide a competitive edge and increase exposure of the institution in the commercial world. It is high time for HLIs to go beyond what is taught in a conventional classroom environment. HLIs need to focus on branding themselves by adopting the usage of business incubators and in so doing they will benefit through revenue generations and the rise of viable innovations from students that will eventually give the said institution the visibility needed to have a competitive edge in the academic space.

Keywords: HLIs, academic business incubators, Tanzania

Introduction

Today's competitive, high-risk/high reward marketplace entice young entrepreneurs to come up with daring ideas and innovations virtually overnight so as to remain relevant in an ever changing digital space and Higher Learning institutions (HLIs) are introducing campus spaces where students can connect to fellow entrepreneurs and interested financiers. It is from this premise that HLIs have devised academic incubators so as to prepare the next generations by creating an entrepreneurial space that facilitate connections and innovative ideas from theory to reality (Webster & Kim, 2021). In the year 2020 over one million youths within the age of 15 to 24 years were unemployed and it has

been noted that every year 800,000 to 1,000,000 graduates enter the Tanzanian labor market which can only accommodate not more than 250,000 job opportunities and the average time it takes for a graduate to secure a wage job is 5.5 years (Haji, 2015; ILOSTAT, 2020; NBS, 2015). Likewise Unemployment data in the East African region reveals that more than 80% of young people in East Africa are jobless.

East African Community (EAC) has a population of over 150 million people and Kenya is the country with the highest unemployment rate of 10.4 percent (Anami, 2021). Thus HLIs are called to ignite entrepreneurial intention to students as the market place cannot accommodate most of the graduates anymore. Entrepreneurial intention can simply be defined as the "self-acknowledged conviction by a student that they intend to set up a new business venture and consciously plan to do so at some point in future". In a study that was conducted at the College of Business Education Mwanza campus revealed that job security, innovativeness, student's attitudes and perceived control behaviors motivates students' intention to engage in entrepreneurial activities while at the campuses (Mbwambo & Magoma, 2022; Thompson, 2009).

Business incubators (BIs) are defined as a location in which students entrepreneurs can receive pro-active value-added support and access to critical tools, information, education, contacts, resources and capital that may otherwise be unaffordable, inaccessible or unknown. Business incubation process can be used as a

tool for entrepreneurship, employment and economic growth in a country. HLIs in the country can play a vital role through an effective and well-integrated incubation system for promoting, creating and enhancing entrepreneurial society at campuses. Once this is effective HLIs will benefit through revenue generations and a feasible support of viable innovations from students both financially and technically and in so doing a value-added chain between the HLIs, business sponsors and government will be established (Games *et al.*, 2020; Hassan, 2020).

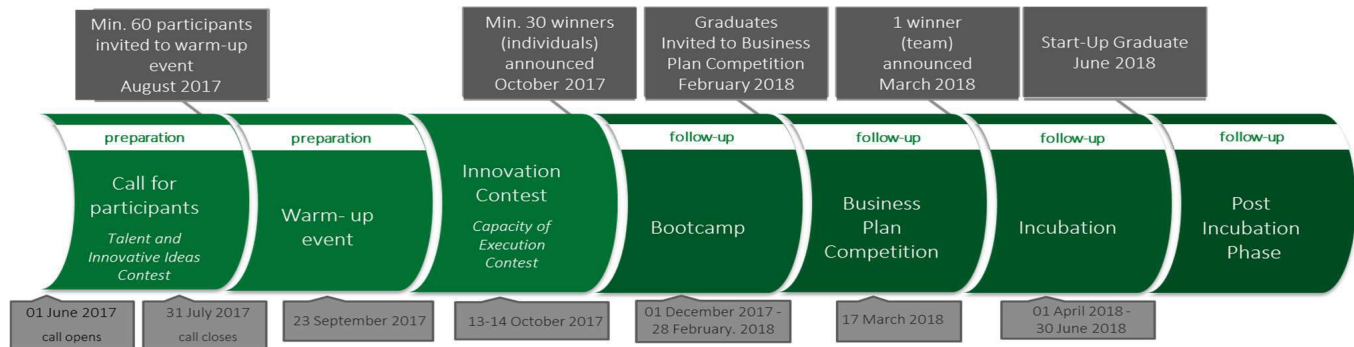
Why Academic Business incubators at HLIs?

- ◆ Academic business incubators positions HLIs as a progressive avenues that will eventually attract and retain more entrepreneurial-mindset students, faculty and researchers;
- ◆ Academic business incubators forge a connection between the industry and the academia.
- ◆ Business fraternity look to business incubators from HLIs as the source of cutting-edge up to date research and innovation works without having to invest a huge chunk of resources;
- ◆ Academic business incubators provides students with up to date skills and practice that is not taught in a conventional classroom setting;
- ◆ Academic business incubators enable students to invent their own career paths along their career journey;
- ◆ Academic business incubators act like magnets for the best and most talented students resulting into top edge innovations that attracts venture capitalists and employers;
- ◆ Academic business incubators creates new career pipelines.

TIA's Proposed Practical Business Incubation Process

Practically the business incubation process is based on the following phases namely; call for participants, innovation contest, boot camp, business plan competition, incubation and post incubation phase.

- ◆ **Call for Participants:** TIA students who want to compete in the business pitching competition can apply.
- ◆ **Innovation context:** A context is initiated at the campus level for all participants. Viable business ideas are screened and selected participants advance to the next phase.
- ◆ **Boot camp:** A boot camp is essentially a short, intensive, and rigorous training for a few selected participants from all TIA campuses.
- ◆ **Business plan competition:** Following adequate training, the selected participants will compete in a business plan competition. During this phase, various stakeholders will be invited, and the judges will be drawn from institutions such as SIDO, the Ministry of Industry and Trade, and others.
- ◆ **Incubation Phase** The best business plans from each campus will be chosen, and the top six students will compete at the TIA headquarters in Dar es Salaam. This will be a grand finale. In collaboration with TIA and SIDO, the best overall business idea/plan will be incubated.
- ◆ **Post-incubation phase.** Funding for various incubated businesses will be arranged, and TIA students will be exposed to the appropriate platforms where their businesses can be known to the general public, allowing their businesses to thrive in a practical business environment.



Source: CAPSELLA Acceleration Programme Overall Design and Plan-

Conclusion

It's high time for the Tanzania Institute of Accountancy (TIA) to institute academic business incubators across her campuses so as to enjoy all the benefits that are tied with this whole process and in so doing this prestigious institution will have a competitive edge in the academic space and in turn attract smart entrepreneurial-minded students at her vicinity. Time is now and TIA can be the hub where smart business ideas are transformed into tangible business ventures.

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THE NECESSITY OF GUIDANCE AND COUNSELLING SERVICES AMONG (TIA) STUDENTS

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Introduction

In his speech during the opening of Tanzania Institute of Accountancy (TIA) major workers' Council, in 21st February, 2022 at Singida, the Ministerial Advisory Board chairperson urged the council members to understand and use guidance and counselling services among TIA students. The chairperson insisted that, students have indulged in mischievous habits and activities like homosexuality (lesbianism and gay practices). Moreover, students are misbehaving in all walks of their lives; therefore, it is a high time to extend guidance and counselling services in order to rescue them from unethical practices as good citizens of our nation.

Why Guidance and Counselling among Students?

Counselling in higher learning Institutions is placed to provide a range of services to assist students to make the most of their experiences and help them manage academic and personal problems. According to Stallman (2012), counselling is a crucial service to learning institutions that prepare individuals who will serve the community and entire nation. This is due to the fact that; it gives ease of access to knowledge of student issues.

Nkuba and Kyaruzi (2015), contended that counselling acts as a vehicle to human development as it changes and enhances life of individuals. Moreover, they reported that the service is currently

becoming necessary to college learners because they are facing a number of challenges in their process of learning which affects them socially, psychologically and academically. It is from this essence that counselling services in the college context is of a paramount importance.

On the other hand, Wako (2016), argues that, failure to adjust properly to all psychological, social and academic facets may affect education of young people and expose students to either environmental or personal problems that may impede healthy development.

Therefore, guidance and counselling assist students to resolve and cope with conflicts arising from or are bound to arise in a changing society. Students need to be helped to understand themselves in respect to their abilities and interests and with these, the selection of future careers or occupations and/or generally the making of appropriate decisions.

What is Guidance?

Guidance is the provision of information to individuals or groups so that they can reach informed decisions. Mapfumo (2001), says that, guidance helps individuals or groups to choose what they value. Guidance is broader than counselling and embeds the latter. Guidance comprises college services and programmes premised on enhancing academic/educational, personal/social and career/vocational development in students.

What is Counselling?

According to Pearsall (2002), is “the process of assisting and guiding clients, especially by a trained person on a professional basis to resolve especially personal, social, or psychological problems and difficulties.”. Also, counselling is “a talking therapy that involves a trained therapist listening to you and helping you find ways to deal with emotional issues” (UK’s NHS website).

The Importance of Guidance and Counselling in a Student’s Life.

Guidance and counselling are important for students, and Colleges have a huge role in bringing out the best in students. Through counselling, students are given advice on how to manage and deal with emotional conflicts and personal problems.

Proper counselling will help incorporate valuable lessons in their daily life. Some sessions should involve career guidance, where the students are advised on the selection of courses and different career paths. It is important to prepare them for life after college and what to expect in the different fields they might opt for.

Effective guidance and counselling have the following benefits to students:

- ♦ Students are given proper guidance on how to deal with psychological problems which can badly impact their studies, and are advised on how to cope with different situations they tend to face in their college life. Through these sessions, the students will be able to develop certain problem-solving skills which to an extent help them deal with particular issues surrounding their lives.
- ♦ Shape a student’s behavior and instill enough discipline in them. Proper guidance helps them achieve their goals; well guided and counselled students know what to do and how to do things in the best possible way.
- ♦ Students learn how-to live-in peace and harmony with others in the college community. Thereby, they also learn to appreciate other people in their classes.
- ♦ Help to bridge the gap between students and the college administration, because students talk to lecturers and counsellors about various experiences that make them uncomfortable. They can openly share problems that they cannot share with their parents.
- ♦ Students get comprehensive advice on careers, courses and jobs that enable them to make a proper and informed choice and understand what they can do after they are done with college.
- ♦ Talks related to alcohol, drugs, personal feelings, homosexuality or any kind of abuse, can be openly discussed. Guidance and counselling also make students better human beings since they are counselled on how to act and behave in a particular situation.

How is it done in TIA?

The service is provided to few compared to the number of registered students. Also the environment for service provision is not conducive. Guidance and Counselling in TIA is insignificantly done. This is due to several reasons including:

- ♦ Inadequate number of trained guidance and counselling professionals;
- ♦ Inadequate space for doing counselling to students;

- ♦ Lack of awareness to students and staff on the availability of such services;
- ♦ Strong willingness from management on establishing counselling unit.

The way Forward

So far the Ministerial Advisory Board Chairperson has seen the importance of these services to students, is high time to establish the guidance and counselling unit in our Institute like other Institutions have done. The unit which will be headed by the Director or Manager of Students' affairs under which the unit will comprise the counsellors, guidance officers and trained wardens.

Conclusion

The changing world is tremendously influencing the youth. The youth from TIA are inclusive. They can indulge themselves in homosexuality, drug abuse, cyber-crimes, and any other misbehavior which may divert them from ethical dealings. Therefore, TIA is supposed to take action on such evils done by students for students' prosperity and TIA's growth as the higher learning Institution.

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ADOPTION OF NEW DIGITAL UPGRADES ON TANZANIA TAX SYSTEM AND ITS IMPACT ON TAX COLLECTION AND TAXPAYERS' COMPLIANCE

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Abstract

Different Tax administrations across the globe have been stepping into digital economy to transform their tax reform strategies and reinforce voluntary taxpayers' compliance — e.g. Kenya's KRA, Rwanda's RRA, USA's IRS, European Tax Administrations under Intra-European Organization of Tax Administrations (IOTA) etc. —. Tanzania revenue authority (TRA) is by no means lagging behind on this tax digitalization front, this article seeks to bring awareness on the major moves done by the Tanzania revenue authority (TRA) on updating the available digital tax administration system to enhance efficient tax collection and taxpayers' voluntary compliance to laws and regulations.

Year 2020-2021: Adoption and Implementation of Protocol 2.1

In December 2020 TRA introduced a new software program dubbed protocol 2.1 which was essentially the upgrade of Electronic Fiscal Devices (EFDs) by introducing receipt verification codes (QR codes) embedded on each EFD receipt for the new and improved Electronic Financial Data Management System (EFDMS) to verify receipt authenticity. To implement these changes on the ground TRA issued a notice to traders to consult the approved EFD suppliers and confirm whether the currently used machines could be upgraded to meet the new-EFDMS standards and take actions as directed by

the TRA. If the EFD machines in use were compatible with the new upgrades, traders were required to upgrade their EFD machines to accommodate the upgraded system requirement (i.e., protocol 2.1). Otherwise, traders were required to purchase new EFD machines capable of accommodating the required standards of the upgraded system within 30 days from the publication of the TRA directive or be considered as a trader who operates without an EFD machine.

Following the changes done by the TRA, Traders were entitled to a full reimbursement of the EFD machines cost either through claiming the same value as a VAT rebate or by deducting the purchase price of the EFD machine from the income of the respective year of income in accordance with the relevant provisions of the Income Tax Act (ITA), 2004.

Year 2022: Introduction of Upgraded Value Added Tax (VAT) Returns E-filing System

In February 2022 TRA issued a public notice on the deployment of an upgraded VAT returns electronic filing (e-filing) system which was to be rolled out on 1st of March 2022. The upgraded system intended to simplify the filing processes and improve taxpayers' VAT returns filing experience.

Compared to the former system, the new upgraded and simplified VAT returns filing system saves time and traders' from voluntary noncompliance slipups by only using a single account to file taxes

contrary to the old system which required multiple accounts. Furthermore, the upgraded system only requires taxpayers to key-in verification codes as they appear on EFD receipts/tax invoices contrary to previous system which needed taxpayers to include suppliers' name, TIN, VRN, and invoice number, to mention a few.

By reducing filling system's cumbersomeness the updated system enhance efficiency in tax administration and collection while saving money and time of both taxpayers and the authority.

Impact of the Upgrades

Both of the aforementioned upgrades — protocol 2.1 and upgraded VAT e-filing system — change the tax administration and collection in different aspects.

- ◆ By being able to verify each EFD receipt genuineness using the embedded QR code, taxpayers are voluntary forced to ascertain the authenticity of each receipt they present which in turn enhance tax collection.
- ◆ Automatic system verifications not only save time and cost spent by the authority in manual verifications, they also make it easier for the taxpayers to comply with laws and regulations.
- ◆ These upgrades increase efficiency in the tax administration system by removing cumbersome procedures and bureaucracies. For example, with this new system taxpayers don't need to write letters to the commissioner to notify occurrence of adjusting events, instead the system allows the taxpayers to effect adjustments on their own as provided for in the tax law.

Conclusion

Tanzania impressive economic achievements are in no doubt contributed by commendable changes done by the government to move toward digital economy. With no doubts among other factors, the upgrades discussed in this article contributed to the impressive tax collection record released by TRA for the three quarters of the financial year 2021/2022. According to the TRA tax collection, from July 2021 to March 2022 of the financial year 2021/2022 TRA collected Tsh. 16.69 Trillion equivalent to 97.3% of the target of Tsh. 17.15 Trillion. While in March 2022 tax collections were recorded at Tsh. 2.06 Trillion out of the target of Tsh. 1.98 Trillion demonstrating efficiency rate of 103.6% and growth rate of 23.17% compared to March 2021 when the collection was recorded at Tsh. 1.67 Trillion.

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THE ROLE OF MULTIMEDIA IN A MODERN ACADEMIC LIBRARY



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Abstract

Multimedia is the collection of Text, audio, video, animation, and graphics. Multimedia helps the user in providing information from different media on one platform. It's enhanced the concept of networking and resource sharing of library materials. This article describes multimedia, its applications in libraries, its hardware and software requirements. The need for multimedia in libraries and its use for various applications such as multimedia library information kiosks, digital libraries, multimedia databases, multimedia catalogues, multimedia library collections, electronic publishing, etc.

Keywords: Text, Audio, Video, Animation, Graphics, Animation, Digital Library, Multimedia

Introduction

According to (Makulowich, 2000) multimedia is defined as “content that uses a combination of different content forms. This contrasts with media that use only rudimentary computer displays such as text-only or traditional forms of printed or hand-produced material. Multimedia includes a combination of text, audio, still images, animation, video, or interactivity content forms. “In everyday life, multimedia is everything you hear or see, e.g., text in books, sound in music, and graphics in pictures. In computing multimedia is the presentation of information by a computer system using text, sound and graphics.” According to (McClure & Ryan 2001) states that “dramatic changes in technology

and society are having a considerable impact on libraries and their instructional programs. These changes have created an urgency to teach library users how to become more effective, efficient, and independent in their search for information. But it has become increasingly difficult for librarians to reach library users due to various reasons.

With the advancement of science and technology in libraries and other information centers, Multimedia can be accessed through computers or electronic devices and incorporates the various forms together. DeBruine (1994) states that “multimedia removes many of the limitations faced by the reader by conventional books like difficulty to reproduce, update, share single copies, easy to damage, cognitive load etc. A number of publishers have accepted that multimedia publishing is the future for the publishing industry and the government of the countries such as Japan and USA are fully committed to electronic and multimedia publishing”.

The Role of Multimedia in Library

Multimedia technology is accepted by the libraries, information Centers and archives in various functions like multimedia kiosks, user orientation programs, and multimedia-based reference collection, heritage collection in the form of multimedia resources etc. Rowley (1996) states that “Many libraries have a separate media Centre for the production of audio-visual and multimedia resources. Multimedia is used to prepare presentations to enrich its contents and increase the effectiveness. Multimedia resources are an integral part of libraries

starting from non-print materials of eighteenth century to the introduction of most recent digital multimedia.

Following is a brief account- of application of multimedia technology in libraries:

Multimedia Kiosk/Walk-through Program

Kiosk is a free-standing furnishing equipped with a multimedia computer to allow users to retrieve information via a touch screen, used in airports and other public locations to provide directions, scheduling information, etc. Rowley (1996) states that “In case of libraries improving accessibility to both collections and services has always been a concern. Kiosk is designed for libraries usually located near the entrance of the library, used for displaying announcements, reading lists, comments and suggestions from library users, and other information concerning library operations and programs. Library collection, catalogue, archives, services and location of those collections, responsible persons of various library services showing the floor layouts are graphically represented in a library kiosk”.

Webcasting and Video Conferencing

Video conferencing helps the library user to have direct access to the library and librarian without physically visiting the four walls of the library. The idea of smart libraries is to find ways to answer and attend to users’ needs and demands. According to Rowley (1996) Webcasting is the live telecast of real time programs through internet. Video conferencing is conducting a conference between two or more participants at different sites by using computer networks to transmit audio and video data. Nmecha, & Gomma (2019) states that “. Video conferencing is a live connection or a visual communication session involving two or more users ,

regardless of their location for the purpose of communication, usually involving video and audio and transmission in real time. It is a special case of teleconferencing; it implies that live video stream is been used.

User Orientation Program

Due to changes in technology and innovation which have revolutionized the way people learn, multimedia instructional resources become the only hope for effective mode of teaching user education programme. Nwangwu and Obi (2014), states that multimedia instructional resources aid instructors in conveying information easily to students and facilitate clear understanding of concepts as well as capturing students’ interest and attention throughout the duration of instructional activity.

In-house Production of Multimedia Resources and E-publishing

With the application of new technologies in library such as CD/DVD and other equipment’s, it is now the task of librarians to make sure that there is good storage and preservation in order to ensure that the information contained in it not destroyed and the equipment not deteriorated. Rowley (1996) states that “Many libraries produce in-house, audio-visual and multimedia resources to serve the parent organization. Emergence of CD/DVD and their writers has solved some of the problems of libraries in storing/achieving their materials. Multimedia tools along with CD-writers have made it possible to publish information from different sources in a most easy to use as well as in acceptable form to library users. Several libraries started publishing their special collections, image databases, OPACS etc.”

Multimedia Resources in Libraries

With the introduction of digital media, the libraries started digitizing the old formats into new multimedia formats for the purpose of helping the library patrons and other information users to access information in most interactive way and format than in traditional way. Ramaiah, (1998) states that “the kind of multimedia are sources available in libraries and information centers may include video discs, laser discs, audio and video cassettes, databases on servers, compact discs and digital video discs. Multimedia got introduced in libraries in the form of non-print material as photographs, filmstrips, slides, motion pictures, audio spools, audio and video tapes etc.

Conclusion

The libraries and information centers prompt creation of multimedia resources in various forms, however archival collection of libraries also have audiovisual and multimedia resources. All these resources are either organized on shelves in the multimedia library or in a digital multimedia library having different content forms. i.e., text, music, videos, images, which can be accessed simultaneously from geographically distributed areas through internet.

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