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TIA Newsletter

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TANZANIA INSTITUTE OF ACCOUNTANCY



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A MESSAGE FROM THE CEO



Prof. Carolyne I. Nombo

I respectfully welcome you all to join the community into reading the TIA Newsletter. It is my sincere hope that you will find this Newsletter informative and beneficial.

Notable, I acknowledge the Fifth Phase Government under President Dr. John Pombe Magufuli for amazing achievements attained in the education sector through encouraging and supporting the education institutions towards the country's efforts in achieving the middle income economy status and also the implementation of industrialization policy in Tanzania. TIA as a higher learning institution (Executive Agency under the Ministry of Finance and Planning), was delegated to provide training, research and conduct consultancy services in the areas of accountancy, pro-

urement, human resource management, marketing & public relations, public sector accounting & finance including other business related disciplines. TIA, has a wonderful learning environment for students in its six campuses which are strategically located in the country, i.e. Dar es Salaam (headquarters), Mbeya, Singida, Mtwara, Mwanza and Kigoma regions. The institution is planning to start running new Masters degree programmes in Accounting and Finance, Procurement & logistics management, Marketing and Public Relations, Project management Planning and Human resource management with ICT in 2021/2022 academic year. We anticipate to expand more than this if we continue adhering to the best practices, approved quality assurance guidelines and standards as well as other central instruments that govern the provision of University education in the Country.

Thank You!

MATRON

Prof. Carolyne I. Nombo

EDITOR

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Caroline Mulungu

Editorial

Dear readers,

We warmly welcome you to our latest newsletter edition, the TIA Newsletter volume 4 number 7, which has been released recently, I hope you will enjoy reading it as it contains useful information about Tanzania Institute of Accountancy (TIA) and the general public.

The areas of focus for this edition are institutional issues, scholarly articles and abstracts giving full bibliographic information that can lead one to the document itself.

We would also like to invite anyone interested in writing articles, either as a feature story, scholarly, or a report to prepare and submit them for publication in our newsletter. We look forward to improving our publication so comments are welcome, they can be sent to the editor.

Thanking you

Haji Juma

TANZANIA INSTITUTE OF ACCOUNTANCY (TIA) SHINES IN THE NANENANE FAIRS HELD IN THE WESTERN LAKE, SOUTHERN HIGHLANDS AND LAKE ZONES IN 2020.



Chief Executive Officer Prof. Carolyne Nombo speaking to the Minister of Finance and Planning Dr. Philip Mpango at the Nanenane exhibition in Simiyu Region.

Reported by Caroline H. Mulungu

The 27th National Agricultural Exhibition officially started on August 1 to 08, 2020 at Nyakabindi Stadium in Bariadi District in Simiyu Region, and was officially launched by the Vice President of the United Republic of Tanzania Hon. Samia Suluhu Hassan. Tanzania Institute of Accountants (TIA) was one of the public institutions that actively participated in this agricultural, livestock and fisheries fair. Apart from Lake zone, other zones of the country also had the same exhibition, famously known as Nanenane fair, TIA attended also in the

Western Lake and Southern Highlands zones and this gave TIA opportunity to meet with officials from ministries, institutions, organizations and various stakeholders inside and outside the country promising to give TIA greater cooperation in matters of research and consultancy and also to share ideas, knowledge and experience with them on how to improve the various services provided by higher learning institutions based on the motto and vision of the exhibition "For the development of Agriculture, Livestock and Fisheries choose the best leaders 2020".

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Deputy Speaker, Hon. Dr. Tulia Ackson (left) presenting a Certificate of overall to TIA's Marketing and Communications Officer Ms. Lilian Mpanju Rugaitika (centre) during the Nanenane show.

The Tanzania Institute of Accountancy used the Agricultural, Livestock and Fisheries exhibition as a basis and a way to move closer to the customers to provide better services and continue to learn from various Institutions, customers and stakeholders, and cooperate with them in various activities even after the exhibition.

TIA had the opportunity to conduct short-term training for entrepreneurs which attracted many institutions and individuals which led to some Public and Private Institutions to see the

importance of associating with TIA on how best to conduct such training for the majority of Tanzanians.

Hon. Dr. Philip Mpango, the Minister of Finance and Planning, visited the exhibition and advised TIA to continue with the training program for entrepreneurs, farmers, pastoralists and fishermen which will help them to build their capacity to start projects and have financial management discipline.

The Institute was able to get the opportunity to go through various councils and institutions by

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directing them to the various activities carried out by the Institute to give them the impression that our Institute is not only involved in long-term training but also provides short-term training.

Tanzania Institute of Accountancy emerged as an overall winner among the higher learning institutions in the 2020 Nanenane Fair in the Western Lake Zone and Southern Highlands.



One of the certificates that TIA got for being a winner

IS THE DREAM TO GET OUT OF FRANCE'S GRIP THROUGH A NEW ECO CURRENCY A FAR FETCHED DREAM FOR WEST AFRICAN FORMER "COLONIES FRANÇAISES D'AFRIQUE"?

BY MUTAJU MARHOBE



Introduction

Members of the Economic Community of West Africa States (ECOWAS) with most members predominantly being former French colonies signed a petition to launch a new common currency named "ECO" in 2019. The plans for a single currency have been in the making for the last two (2) decades with launching being scheduled in 2020, this currency will replace the "Franc pour Colonies Françaises D'Afrique (FCFA)" i.e. Franc for French Colonies of Africa, which has been used by eight (8) of ECOWAS Francophone member states since their declarations of independence from the French colonial rule in 1950s and 1960s. The new currency intends to allow West African CFA zone countries to exert control over monetary policies of their respective countries and get out of their former colonial masters' shadow which will propel trade and economic growth within the zone.

History "Franc Pour Colonies Françaises D'Afrique (FCFA)"

The French government under the leadership of Charles de Gaulle established the FCFA in 1945 as an official currency to be used as a legal tender in all its colonies in Africa, most of which were West and Central African countries. This currency was designed to exert strict control over its colonies monetary aspects and it has for long been perceived as a tool devised by the French to economically manipulate its African colonies. The FCFA underwent significant changes in the 1950s and 1960s as French colonies in Africa declared independence which resulted into shrinkage of the FCFA zone. The former French colonies namely; Morocco, Algeria, Tunisia and Madagascar established their own currencies and dropped the FCFA after declaring their independences. However, West and Central African former French colonies maintained the FCFA even after independence. Due to this, France decided to divide the FCFA into two (2) groups;

problems to mass migration of people to Europe in an attempt to escape extreme poverty. As indicated before, France requires CFA zone countries to back up this currency by depositing 50% of foreign currency reserves in Banque de France. The amount of these deposits are estimated at USD 20 billion and they have negative interest rate which literally means that CFA zone countries are paying the French to keep their money. This is a well designed plan set by the French to ensure that they get constant flow of capital from Africa which provides liquidity for its economy and further propel its growth while keeping CFA zone economies fragile. By keeping significant amount of foreign reserves in France, CFA zone economies are deprived of much needed liquidity which can be used to fuel economic growth because banks will be able to provide enough loans to businesses for the betterment of the economies. CFA zone countries banks are left with limited liquidity which creates borrowing limitations especially for small businesses hence increasing interest rates on borrowings. Since 1994, CFA zone countries have had an average economic growth rate of 1.5% which is considered so poor even by African standards which serve as an evidence that France manipulation has taken a toll on the economies of these developing nations.

To tighten the grip on CFA zone, the French finance minister decides the exchange rate of CFA and the amount of money in circulation because all CFA notes and coins are printed in France.

To make matters worse, France has representatives in the boards of all CFA zone countries Central Banks to ensure that France interests are maintained. This is even worse because at periods of economic growth, CFA zone countries can't increase money supply in the economy to support that growth due to the fact that the decision to do so rests with the Banque de France which controls money supply. By not having power to devalue their currencies or set exchange rates, exports from CFA countries which are composed of unprocessed raw appear expensive to foreign buyers because FCFA is pegged to Euro which happens to be a very strong currency, this limits marketability of these goods in international markets. The Wall Street Journal called this arrangement "monetary colonialism" and it is aimed to benefit France alone.

The Evolution of ECOWAS's Single Currency "ECO"

ECO is seen as a way for CFA zone countries to get out of the shadow of their former colonial masters and get rid of the "Francafrique" doctrine which exists to ensure prolonged dependence of CFA zone countries on France politically and economically. By establishing a common currency with other ECOWAS members, the West African CFA members will finally be able to withdraw their reserves from Banque de France and deposit

the first was “Communauté Financière d’Afrique” i.e. West African CFA which is currently used by West African nations of Mali, Togo, Burkina Faso, Benin, Senegal, Niger, Guinea Bissau and Cote d’Ivoire. The other was “Cooperation Financière en Afrique Centrale” i.e. Central African CFA which is used by Cameroon, Central African Republic, Chad, Gabon, Equatorial Guinea and the Republic of Congo. The acronym “colonies” was dropped from the CFA and was replaced by “Communauté” i.e. community in English to portray the image that France does not consider these countries to be its colonies anymore rather economic partners.

How does the FCFA Currency Works

Both groups of CFA currency are pegged against Euro currency, which means that their volatilities resemble those of the Euro currency which ensures stability of both CFA currencies since Euro is a stable currency. Also all CFA zone African countries are required to deposit at least 50% of their foreign currency deposits in the Banque de France i.e. France Central Bank allows French strict control over monetary policies of these countries e.g. in setting interest rates, money supply decisions, devaluation e.t.c. This has allowed the CFA countries to record lower inflation rates compared to other African nations due to tight controls on money printing. To illustrate this, in June 2019, Senegal and Cote d’Ivoire who are both CFA zone members reported

of 2.1% and 1.2% only while non CFA West African counterparts of Nigeria and Ghana inflation rates stood at 11.2% and 9.1% respectively.

The Dark Side of FCFA Currency

For long now a lot of grievances have been aired by the CFA zone countries about France’s control over monetary policies of their countries through FCFA which hampers economic development. FCFA has been dubbed as an invisible sort of French neo-colonization of its former African colonies which allows it to maintain a tight grip on these countries which only serves France’s interests. The former France President Jacques Chirac stated that *“We have to be honest, and acknowledge that a big part of the money in our banks comes precisely from the exploitation of the Africa continent”* he then added that *“Without Africa, France would slide down into the rank of a third world power”*. In 2019 the Italian deputy Prime Minister Luigi Di Maio accused his French counterpart of manipulating economies of its former colonies in Africa inducing poverty which leads into illegal migration of Africans to Europe. He wasn’t further from the truth because for instance in 1994, France devalued the FCFA by 50% claiming that it would boost trade but it did the opposite by causing severe economic inflation rates

them in the Central bank of West African states in Abidjan, Senegal. This joint central bank will manage these reserves and distribute them to worldwide. Also following introduction, all French representatives will be removed from all monetary decisions pertaining to West Africa CFA zone countries. Although the current FCFA offers stability and lower inflation rates, the benefits of having an independent currency is perceived to far surpass the perks of staying in the CFA zone. To ensure the stability of ECO, ECOWAS member states have agreed to peg the new currency with Euro currency. It is estimated that having a single currency will help boost inter-state trade in the region from current 10% to 30% over the next ten (10) years by removing currency exchange barriers.

Problems with the Implementation of ECO

The idea of having a single currency so as to get out of France's crutches is a good one if well implemented and administered. However, the transition from FCFA to ECO has not been a walk in the park as originally thought. Over 20 years of ECO development, the launching has been postponed five (5) times following members' failure to meet the agreed requirements as per the glass ceiling. ECO was supposed to be launched in 2020; however the launch has been postponed because Nigeria put was inclined to the fact that still no single member state has been able to meet all the criteria for the establishment of ECO. The criteria that this article refers to are as

follows;

- (a) Each member must have an inflation rate of less than 5%;
- (b) Each member must have budget deficit of less than 3% of GDP; and
- (c) Each member must have foreign reserves enough to cover at least 3 months of imports.

The challenge that has caused the postponement of ECO launch is that none of the member countries has been able to meet all three (3) conditions at any point in time since the idea was conceived. It is still questionable whether these countries will be able to meet these conditions anytime soon which may affect the launching of ECO.

Another important concern is that by launching ECO, CFA zone countries will be seizing control of their monetary aspects and simply handing it over to Nigeria. This is due to the fact that Nigeria is the biggest ECOWAS member with a 66% share in the total GDP of all 15 ECOWAS members and more than 50% people in the entire region. So it is purported that Nigeria will dominate the ECO zone similar to the way the Euro zone is dominated by German which happens to be the biggest economy in Europe. This may potentially cause Nigeria to have a huge influence on the monetary issues and even political affairs within the region which may not be beneficial to small members.

Conclusion

ECO seems like a magnificent way for CFA zone countries to get away from overwhelming French control on economic and political matters. It is aimed at promoting control of monetary aspects of these countries and to boost trade. So the question still remains whether the ECO idea will materialize and if it will work as intended after launching or it is a far-fetched dream that may be difficult to bring to reality given its constant postponement.



A cross section of ECOWAS Member states Presidents in one of their meetings in Niamey to discuss on adopting a single currency, this event took place in October 2017.

THE IMPORTANCE OF AN INSTITUTIONAL REPOSITORY IN ACADEMIC INSTITUTIONS



BY JOSEPH M. MWALUBANDA

LIBRARY OFFICER

INTRODUCTION

The institutions of higher education all over the world are experiencing the necessity of managing their education, research and resources in a more effective and open way. By making the research and scientific output easily available, they will support the development of new relationships between the academicians and both national and international research centers. This will facilitate an economic stimulation and a social development but also the development of a pedagogical environment rich in information, with a focus on the student.

An institutional repository can be viewed as a “set of services that an Institution offers to members of its community for the management and dissemination of digital materials created by the institution and its community members,” Clifford (2014), for a university, this includes

materials such as monographs, e-prints of academic journal articles both before (preprints) and after (post prints). undergoing peer review as well as electronic theses and dissertations. An institutional repository might also include other digital assets generated by academicians, such as datasets, administrative documents, course notes, learning objects, or conference proceedings. Deposit of material in an institutional repository is sometimes mandated by that institution.

Some of the main objectives for having an institutional repository are to provide open access to institutional research output by self-archiving in an open access repository, to create global visibility for an institution's scholarly research, and to store and preserve other institutional digital assets, including unpublished or otherwise easily lost ("grey") literature such as theses, working papers or technical reports.

USES OF INSTITUTIONAL REPOSITORY

In academic institutions like TIA Institutional repository provides to researchers, teachers, students and personnel of the institution with auto-editing and auto-archiving tools and instruments to register their scientific, teaching and learning works which assist the making and finding of their works to be easy.

Institutional repository also assist to communicate and disseminate the intellectual results to the scientific community by providing out the results of the findings of the specific thesis or research in one particular area of specialization.

Adding to these motivating factors Wolski (2011) elaborate by saying that funding bodies and governments are now seeking an improved return on investment for funded research. In several Commonwealth countries, such as the United Kingdom, New Zealand and Australia, accountability is measured among universities by means of a research assessment exercise. Institutional repositories are integral to collecting and making accessible research outputs for these types of government requirements. Academic Institutions can use institutional repository to identify, attract and incorporate the documents produced by their researchers and academics of the institution spread through different sources and resources because by using their repository they can manage to promote their researcher's and staffs by using repository as the tool of

promotion with consideration of the number of paper or articles.

Institutional repositories (IRs) developed from the practice of academics and researchers of uploading their publications to their staff / departmental website or disciplinary repositories. Crow (2002) Librarians as experts in information management realized that the convergence of new digital publishing technologies, increased use of metadata, development of interoperability protocols, and the focus on global networking could provide better solutions to increasing access to institutional scholarly outputs. Institutional repositories were promoted as having a dual role: (1) capturing and preserving an institution's collective intellectual output and (2) enhancing scholarly communication by providing greater access to that output.

This institutional repository also used in preserving the scientific, academic and institutional information of the institution for the future because it acts as the hub of information in particular institution; therefore by having it is assisting the institution to store their information and data for future use.

The purpose of any institution is to disseminate information in a selective way therefore

by the use of repository institution can be able to provide the selected information in a good way and by doing so it assist the institution to meet its own goal of assisting society to get reliable and valuable information on time after conducting research.

CONCLUSION

The Institutional Repository (IR) is understood as an information system that collects, preserves, disseminates and provides access to the intellectual

and academic output of the university community. Nowadays, the IR is a key tool of the scientific and academic policy of the university.

On the other hand, access to the full text of the digital learning objects makes the repository become a fundamental support tool for teaching and research in many academic institution like TIA which increases the institution's visibility in the international community.



Some Students Using Library's Information Resources at Mtwara Campus

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Abstract 1

Dr. Juma, Hemed. 2018. Organisational factors, business environment, regulatory systems and local content practices: a case of oil and gas companies in Tanzania. 14th ORSEA Conference Proceedings.

It has been observed that local content practices in the oil and gas companies are being affected by internal and external factors. This paper focused on to assessing the effect of; organisational related factors and the mediating roles of; business environment and regulatory systems on the local content practices in the oil and gas companies in Tanzania. Five hypotheses were developed from literatures and data were collected using standardized questionnaires from a sample of 150 respondents selected randomly from the employees of the oil and gas companies operating in Tanzania. The collected data were analysed using regression technique where Barron and Kenny approach for testing mediation were applied. The findings revealed that organisational related factors have significant negative effect on the local content practices and that business environment and regulatory systems support partial mediation between organisational factors and local content practices. The findings imply that oil and gas companies' strategies have significant roles on developing local industries in Tanzania as its influence on regulatory systems and business environment in the host country is significant.

Abstract 2

Mnenedy, Christina E. 2020. The impact of non-tariff barriers on trade (NTBs) performance in East Africa.

The study reviewed literature and analyzed the Impact of NTBs on trade performance in East Africa Community (EAC) Custom Union and Common Market protocols, NTBs are still exercised in EAC such as several police road blocks, numerous weighbridges, long waiting time at ports, Customs and administrative documentation procedures, Immigration procedures, cumbersome inspection requirements, Sanitary and Phyto Sanitary measures, business registration and licensing. It is therefore recommended that weighbridges and roadblocks should be reduced, ports should implement national single window system to address the issue of delay at the ports. Moreover, visa requirements should be abolished and EAC should learn from other Regional Economic Communities (RECs) how they have been successful in reducing Non-tariff Barriers (NTBs)

Abstract 3

Dr. Kimario, Honest F. 2020. Communication of buyer-suppliers' integration and the procurement performance of large manufacturing entities in Tanzania.

Poor performance in the procurement of materials in large manufacturing entities of Tanzania is a challenge despite the existence of communication of buyer-suppliers' integration. The Resources Dependency and Transaction Cost Economics Theories were used to make an analysis of how Early Supplier Involvement in specification, electronic sharing of information, communication direction, and frequency of buyer-supplier meetings influence the procurement performance. The mentioned aspects have to be tested using hypothetical deductive logics due to the fact that they have been regarded elsewhere as the building blocks of communication of buyer-suppliers' integration. The study therefore aimed at establishing the cause-effect relationship that exists between communication of buyer-suppliers' integration and the procurement performance so as to realize the root cause of the situation.

52 large manufacturing entities in Temeke Municipality were approached through census to inform the study. From each firm, one procurement and one stores manager were purposively sampled, thus forming the sample of 104 respondents. The use of parallel convergent mixed method was used for full account of the study problem. Data collected through questionnaire were analyzed using Binary logistics regression. The use of binary logistics regression was chosen whilst considering the assumptions of linearity, multicollinearity, and normality tests of the log odds of the predictor variables. Because communication of buyer-suppliers' integration is a strategic aspect this study was supplemented by qualitative opinions and analyzed using thematic analysis. Moreover, for the purpose of accuracy of the study findings, the use of construct validity was approached mathematically in terms of both convergent and discriminant validity. Equally Important, reliability has to be checked using Cronbach's Alpha Approach. Interpretation of the inferential statistical analysis was guided by the precision level of 95% and the odd ratio >1 in checking the significance level and the magnitude of the causality respectively.

The study revealed that procurement performance is attributed to Early Supplier Involvement and electronic sharing of information. Following the findings, it is recommended that a developed framework should be adopted by the manufacturing entities to address the problem of poor procurement performance. Also, the government should provide favorable environment for the adoption of the developed framework. Future studies should grasp the mediating role of third party logistics on the influence of communication of buyer-suppliers' integrations on the procurement performance of large manufacturing entities in Tanzania.

Abstract 4

Bwachele, Victor W. 2000. Contribution of small scale farmer's networks in poverty reduction in Morogoro and Dodoma regions in Tanzania.

This study discusses the contribution of small scale farmers networks in poverty reduction in Tanzania. This is because half of Tanzanian population lives below the poverty line at USD 1.2 a day. Therefore, grass-roots initiatives are needed to properly address the problem of rural poverty and farmers' organizations such as Food Security Groups Network are ideal opportunities to carry out income poverty eradication initiatives. A cross-sectional research design was used whereby 100 respondents from Morogoro and Dodoma Regions in Tanzania were engaged in the study. The findings indicated that ownership of land, farm implements has been increasing with number of years of participation in the farmers network. Up to 88% of the respondents indicated that the standard income of the benefactor farmers has improved significantly over the farmer's net-work period. The study concluded that, Mtandao wa Vikundi vya Wakulima Tanzania (MVIWATA) is helping small scale farmer's groups to improve life standard through more production which leads into better access to basic needs, investment and saving. The study recommends that more people should join MVIWATA in order to access extension services hence to reduce poverty and improve life standard as per the poverty reduction policies under the National Strategy for Growth and Reduction in Poverty (NSGRP).

Abstract 5

Mwankemwa, Suma 2020. Investigation of global crude oil price shocks verses exchange rates nexus: evidenced from Tanzanian shillings. *Asian Journal of Economics, Business and Accounting*. 16(3): 16-29,

This study investigated the nexus of crude oil price shocks and exchange rates of Tanzanian shillings (TSh) as an oil importing country. Using weekly series data for the period 01/01/2005 to 31/12/2015, Vector Autoregressive (VAR) model was employed to test the relationship of crude oil prices and Tanzanian exchange rates. In addition, Granger Causality was tested to check the causality of these two variables. The findings of this study show that oil prices granger cause the exchange rate of TSh fluctuate while exchange rates of TSh cannot Granger cause the oil prices. Also, the impulse response functions revealed that crude oil price shocks initially had a significant negative effect on TSh, however, there was a slightly negative effect on crude oil starting from TSh as a granger causer. VAR results showed that all the coefficients of TSh do not significantly influence crude oil prices. Crude oil price coefficients had a negative significance towards explaining the variability of Tanzanian shillings' exchange rates (TZS). This revealed that a change in oil prices would precede changes in TSh movements.

Abstract 6

Haule, Michael J. and Mneney, Christina 2020 Articulating industrial culture for perfection of the current industrial development in Tanzania.

Industrial culture is both a product and a mover of industrial development. The owners of industries and the workers have a long-term relationship which is derived from the operation of the sector, and that constitutes industrial culture. The study was carried out through a deep literature review whereby various issues pertinent to industrial culture and development, were articulated for the identification of the highlights critical for the advancement of the industrial sector in Tanzania. A change in perception and embracing of the new culture are aspects necessary for the perfection of industrialization and industrial production systems. Industrial culture requires a new vision for industry owners, industry employees, and both the potential and actual consumers of the branded industrial goods. For industry owners, this implies a change from exporting raw materials to the export of standardized industrial products. For the consumers, a change envisaged is from the consumption of branded agro-products to the consumption of branded and standardized industrial goods. At the current onset of industrialization, the Tanzania government requires an understanding of what an industrialized country should respond to addressing cultural issues for prospective positive operation and growth of the sector. The broad agro-based industrial development scheduled for the country requires an integration of various trans-sectoral strategies extending to issues of employment, industrial planning, and spatial location of industries. As such, the main findings of the paper stresses that there is paucity of industrial culture in Tanzania, hence the need to accommodate it for sustainable industrial development. Political readiness is essential for the selection of appropriate industrial technologies to cope with the modern production process. Cultural transformation is a necessity for the enhancement of the benefits of agglomeration and the advancement of the sector. The above are the preconditions for a move towards a meaningful and appropriate industrial path for Tanzania.

CURRENT ACADEMIC PROGRAMMES AT TIA

CERTIFICATE PROGRAMMES (1 YEAR)

- Basic Technician Certificate in Accountancy (BTCA)**
- Basic Technician Certificate in Procurement and Logistics Management (BTCPLM)**
- Basic Technician Certificate in Business Administration (BTCBA)**
- Basic Technician Certificate in Human Resource Management (BTCHRM)**
- Basic Technician Certificate in Marketing and Public Relations (BTCMPR)**
- Basic Technician Certificate in Public Sector Accounting and Finance (BTCPSAF)**

DIPLOMA PROGRAMMES (2 YEARS)

- Diploma in Accountancy (DA)**
- Diploma in Procurement and Logistics Management (DPLM)**
- Diploma in Business Administration (DBA)**
- Diploma in Human Resource Management (DHRM)**
- Diploma in Marketing and Public Relations (DMPR)**
- Diploma in Public Sector Accounting and Finance (DPSAF)**

BACHELOR DEGREE PROGRAMMES (3 YEARS)

- Bachelor of Accountancy (BAC)**
- Bachelor of Procurement and Logistics Management (BPLM)**
- Bachelor of Business Administration (BBA)**
- Bachelor of Human Resource Management (BHRM)**
- Bachelor of Marketing and Public Relations (BMPR)**
- Bachelor of Public Sector Accounting and Finance (BPSAF)**

POSTGRADUATE DIPLOMA PROGRAMMES (1 YEAR)

- Postgraduate Diploma in Accountancy (PGDA)**
- Postgraduate Diploma in Procurement and Logistics Management (PGDPLM)**

Mbeya Campus	Singida Campus	Mtwara Campus	Mwanza Campus	Kigoma Campus
Airport/Zambia Junction	Along Sepuka Road	At the Saba-Saba Grounds	Nyakato Area (Buzuruga)	Ujiji (Red Cross Building)
P.O. Box 825, Mbeya	P.O. Box 388, Singida	P.O. Box 169, Mtwara	P.O. Box 5247, Mwanza	P.O. Box 526, Kigoma
Tel. 255-025-2502276	Tel. 255-026-2502125	Tel. 255-023-2333948	Tel. 255-028-2570475	Tel. 255-028-2803529
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