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TIA Newsletter

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TANZANIA INSTITUTE OF ACCOUNTANCY



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MESSAGE FROM THE CEO



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.

Notably, 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, procurement and logistics management, business

Management, human resource management, marketing & public relations, public sector accounting & finance and 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!

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Editorial

Dear readers,

Once again, the editorial board of the TIA Newsletter is happy to inform you that the new issue of its newsletter, volume 4 number 9 is out already. It is full of interesting articles covering institutional as well as scholarly issues. To get a copy, one should contact the editor.

The editorial team is inviting those interested in writing articles, either as feature stories, scholarly, or reports to do so and submit them for publication in our newsletter. We aim at improving the publication so comments are welcome, these can be channeled through the editor or to any member of the editorial team.

Thanking you

Haji Juma

FOCUS ON INSTITUTIONAL ISSUES

MINI AND MASTER WORK COUNCILS

By Azizi Mkwawa and Caroline Mulungu



Chief Executive Officer Prof. Carolyne I. Nombo centre pause with the RAAWU Dar es Salaam

Dar es salaam Mini Workers Council held its meeting in Dar Campus at Kariakoo Hall on 4 – 5 March, 2021. One of the activities was to conduct election for the positions of secretary and deputy secretary. Mr. Steven Mashauri was elected the Council's secretary and Ms. Asumina Twaakyondo as deputy secretary. Sophia Venance was elected

the representative at the Students Counselling Office. The election was preceded by a seminar on workers participation which was facilitated by Occupational Education Officer from RAAWU who is responsible for workers training programs. He said the Mini Workers Council need to meet twice a year.



Members of Main Staff Council posing for a photo with their chairperson Prof. Carolyn Nombo (seated, in red coat), Seated with the chairperson are, from left: Mr. , Dr. Modest Assenga, Dr. Momole Kasambala and Ms. Halima, Standing (from right) Mr. Haji Juma, Mr. Dickson Biya, Mr. Nkuba, Mr. Said Mayunga, Mr. Elias Msabi, Mr. Ngedion Ndal, Mr. Buckard Haule, Ms. Lilian Rugaitika,

Mr. Oyombe Simba and Lucina Comino

The first meeting should be for planning and the second is for assessing the outcome or the progress of the activities planned earlier. He added that the Mini-council should give appropriate advice to the chairperson. He reminded members of the meeting that only stressing issues should be taken over to the Main Workers Council, others have to be solved at the departmental level, and that the Mini Council should be a result oriented body in order to effectively fulfil its objectives.

Heads of department presented reports of their activities, each of which was discussed in detail. The advice was given that the Quality Assurance Department need to outsource some its activities, especially in those areas where they lack expertise. Department of Public Relations and Marketing was advised to make some improvements in the client service charter and have a link in the Institutes website that will allow TIA alumni to register themselves.

FOCUS ON INSTITUTIONAL ISSUES

TIA DISCUSSES ITS 2021/22 BUDGET



A moment of silence as observed by the TIA's main staff council members, before the official opening of the meeting, as a gesture of respect in mourning for the late president Dr. John Pombe Joseph Magufuli who died on 17/03/2021.

Tanzania Institute of Accountancy (TIA) Master Staff Council has discussed the Institute's budget for the 2021/2022 financial year in a meeting that took place at Sokoine University of Agriculture's council chamber in Morogoro Region on 29th March, 2021. The meeting was convened to discuss among other issues, the budget to be used in the implementation of the Institute's plans such as provision of quality education, which will be done by recruiting more highly

qualified members of teaching staff, improving internet services to enable students get access to various study materials, improving library services to support learning, research, and consultancy and improving management of assignments, tests and examinations at the Institute.

Addressing the meeting, Deputy Rector for Finance, Planning and Administration



Deputy Rector Finance, Planning and Administration Dr. Modest Assenga addressing Members of the TIA Main Staff Council Meeting in Morogoro

(DRFPA) Dr. Modest Assenga said that TIA is making more efforts in having good teaching materials and strengthen its research, consultancy publications unit. The Institute supports local and international cooperation, it also promote relationships with other similar institutions to speed up progress in studies, research and consultancy.

The institute plans to increase enrollment in academic year 2021/2022 to 24,866 students with 5,413 in certificate courses, 9,267 in di-

ploma courses, 10,145 in degree courses and 40 in Post Graduate Diploma courses.

Deputy Rector Academic, Research and Consultancy Dr. Momole Kasambala said the Institute will establish relationships and partnerships with local and foreign Institutions. This idea will exchange teaching experiences and other issues and they are already in the process of forming a joint agreement between TIA and Irkutsk University of Russia to officially start collaborating in a number of fields as will be elaborated in that agreement.

FOCUS ON SCHOLARLY ARTICLES

SIGNIFICANT CHANGES AND IMPLICATIONS IN TANZANIA INCOME TAX LAW '.

THE CASE OF TANZANIA FINANCE ACT OF 2020

BY SWALLO, C.G.C.



Tanzania Institute of Accountancy is one of the Technical Institutions in Tanzania, providing courses in Accountancy and other business related fields that are recognized by NACTE, the National Council for Technical Education. Almost in all accountancy and other business related fields there are modules of Taxation, Finance and Economics taught at different levels of courses, the article called '*Significant changes and implications in Tanzania Income Tax Law* ', the case of *Tanzania Finance Act of 2020*, will provide knowledge and skills to the entire community of TIA and other interested members in the country.

Some Significant changes and implications in Tanzania Income Tax Law', the case of Tanzania Finance Act of 2020, passed by the Parliament on 18 June 2020.

I. Definition of the term "associate"

The Act has amended the definition of the term "associate" by reducing the percentage of control or right to benefit from the income of an entity from

50% to 25% for the purpose of determining an associate of an entity. Further, the Commissioner has been granted discretionary power to determine prescribed percentage upon consideration of the nature of business or investment of a person. The amendment above will affect, among others, the application of S.33 (transaction between related parties and associates); S.44 (transfer of assets between associates); and S.12 (restriction on the deductibility of interest expense by the exempt-controlled entity). As a result, adherence to the Transfer Pricing for associates will be vital. In terms of S.44 of the Income Tax Act of 2004 (ITA) on transfer between associates, the amendment should be a relief, that is where an asset is transferred to an associate, the amendment facilitates transfers between entities with 25% cross holding. The word "associate" appears in several other sections of the Act including S.7 on employment, S.29 on indirect payment, S.31 & S.34 compensation and recovery payment, S.57 on income or dividend stripping, S.75 on taxation of controlled foreign trusts, corporations and S.82 on strategic investor withholding tax and

in a few subsections of S.65 mining.

2. Taxation of distribution of a resident trust.

The definition of investment assets is amended by deleting the word “non-resident”. This amendment implies that an interest of the beneficiary from a resident trust will now be treated as an “investment asset” which gives rise to chargeable investment income under S.9. Prior to the amendment, only income derived from the distribution of a non-resident trust was subject to income tax. In line with the amendment of the definition of the term investment asset, Section 52 (2) has also been amended to include the distribution of the resident trust other than an individual’s testamentary trust incorporated for purposes of social protection of settlor’s surviving minor dependants, in the computation of investment income of a beneficiary of a resident trust.

3. Taxation of an agent of a non-resident person or a beneficial owner

The Finance Act has amended Sections 4 and 6 of ITA to introduce taxation of “representative assessee” who acts as an agent of a non-resident person or a beneficial owner. A person shall be treated as an agent of non-resident or a beneficial owner where such person:-

- ♦ Is employed by a non-resident person or a beneficial owner;

- ♦ Has a business connection with a non-resident person or a beneficial owner;
- ♦ From or through whom a non-resident person or a beneficial owner is in receipt of any income, whether directly or indirectly acting as a trustee; or

Who is a trustee of a non-resident person, and includes any other person who, whether a resident or non-resident, has acquired by means of a transfer, a capital asset situated in the United Republic. According to S.2 of the ITA, a person has a business connection with a non-resident person or a beneficial owner where such person:-

- ♦ Has the authority or significant role to conclude contracts on behalf of a non-resident person or beneficial owner;
- ♦ Maintains and regularly delivers stock of goods or merchandise on behalf of non-resident or beneficial owner;
- ♦ Secures orders whether directly or indirectly for a non-resident person or beneficial owner; or
- ♦ Carries out business or investment through an entity or an arrangement for the benefit of the other party (directly or indirectly)

4. Extension of the power of the Minister to grant exemptions.

Section 10 of the Act is amended to give

powers to the Minister of Finance, without seeking cabinet approval, to exempt income tax on strategic projects where the total tax payable is not more than one billion shillings for the entire project period. This amendment is to enable fast tracking of the implementation of strategic projects.

5. Restriction on the deductibility of foreign exchange losses.

The Act also imposes an additional restriction on foreign interest-free loans in terms of the realised exchange losses i.e. the borrower will not be able to claim a deduction of more than 70 per cent of the realised exchange losses in relation to such loans. This is in addition to restrictions existing under “thin capitalisation rules”.

6. Extension of deduction of gifts and charitable donations.

Contributions made to AIDS Trust Fund and the Government for fighting against COVID-19 shall qualify for 100 per cent deduction for the purpose of income tax. However, the contributions for COVID-19 shall remain allowable deduction until the Government announces the end by notice in the Gazette. Whilst the deduction applies only to the donations made to the Government to fight AIDS and COVID-19, no relief has been provided to private sector and other NGOs who are also playing a major role in the fight against COVID - 19.

7. Restriction on the offset of tax losses.

The Finance Act has also introduced a major change which limits the deduction of tax losses brought forward to 70% of the current year's taxable profit. The restriction shall apply to those entities which have accumulated tax losses for four consecutive years. The excess unutilised losses will be carried forward to the later years. It should be noted that where an entity has taxable losses for three consecutive years, the entity is required to pay Alternative Minimum Tax (AMT) equal to 0.5 per cent of the gross revenue for the year of income. Considering this amendment, it is unclear as to whether the AMT shall be applied to perpetual loss-making companies in addition to corporate tax at 30%. However, based on the provision of Section 4(1) of ITA, Income tax is charged and payable for each year of income by every person who has total income for the year of income or is a corporation which has a perpetual unrelieved loss for the year of income and the previous two consecutive years of income.

8. Withholding tax on imported services

The Act amends the source rule in S.69 (i) to provide that as far as the beneficiary of the service is in the United Republic, the same shall be construed to have a source in the United Republic irrespective of the place of

exercise, rendering, forbearance or place of payment. The amendment complements the definition of “service rendered” under Section 2 of ITA as amended by the Finance Act, 2016 which provided that the service shall be treated as rendered in the United Republic where the service is transmitted or delivered in the United Republic of Tanzania irrespective of the place of performance of service. Withholding tax on digital services the Act also provides for 10% withholding tax (WHT) on commissions, charges or fees paid to a money transfer agent, commercial bank agents or digital payment agents. The amendment intends to widen the base for collection of withholding tax and bring about equal treatment among money transfer agents, commercial bank agents, digital payment agents and mobile money agents.

The due date for payment of single instalment tax Introduction of Capital Gains Tax (CGT) on net gains from the realisation of license or concessional right on reserved land. This measure is aimed at widening the tax base. In addition, the Act also amends S.90 (2) on the requirement to pay the single instalment tax. The single instalment tax now becomes payable within 30 days from the date of one of the following events:

- ♦ Execution of the sale contract;
- ♦ Parting with possession, use or control of the asset; or
- ♦ payment of part or whole of the consideration for the asset, whichever comes earlier The

requirement to pay the single instalment tax does not take into account the fact that execution of contract of sale and payment of part of the consideration does not guarantee the realisation of an asset since the same is subject to approval of other regulatory authorities including but not limited to Tanzania Investment Centre, Fair Competition Commission, completion of due diligence process, etc.

Amendment of the minimum amount for income tax of a resident individual in mainland Tanzania. Increase in the minimum threshold of employment income (PAYE) from monthly income of TZS 170,000 to TZS 270,000 per month. The revised PAYE bands have been summarised below:

New bands Taxable Income Year 2020 - 2021 TZS p.m	Rate %	Cumulative Tax TZS p.m
0 - 270,000	NIL	-
270,001 - 520,000	9	-
520,001 - 760,000	20	22,500
760,001 - 1,000,000	25	70,500
1,000,001 - And above	30	130,500

Individual Income Tax Rates.

This is a welcome relief for low-income earners. In essence, workers earning taxable pay of less than TZS 270,000 per month (TZS 3,420,000 annually) shall be exempt from PAYE.

REFERENCE:

Income Tax Act, 2004 (R.E 2019)

Finance Act 2020.

THE SCRAMBLE FOR BUILDING AND MAINTAINING STRONG ECONOMIC AND DIPLOMATIC TIES IN AFRICA: IS TURKEY BEATING OTHER DEVELOPED COUNTRIES AT THEIR OWN GAME?

By Mutaju Marobhe



Introduction

Since the colonial days, developed nations such as Britain, France, Belgium, Portugal and Germany have relied on Africa's natural resources to advance economically. These include minerals such as gold, diamond, copper, uranium and agricultural raw materials such as cotton, cocoa, coffee and rubber. Far from colonial days, developed nations are striving to maintain a grip on Africa using what is dubbed as "neo-colonialism". France's influence in its former colonies in West and Central Africa exemplifies this phenomenon. However over the years, new players such USA, Russia, India and China have also made their presence felt in the African political and economical spectrum.

The Shift in the Balance of Power

In the past two (2) decades, the world has experienced the significant rise in Chinese influence in Africa through trade and infrastructural

development projects. The Chinese have been dubbed as the "Biggest builders of Africa" as they have constructed infrastructure worth USD 500 billion in the continent. These projects range from roads, bridges, railway lines, airports, buildings, electricity facilities, gas & oil pipelines and ports. It is estimated that there are about 10,000 Chinese firms operating in Africa. This is an attempt to keep the Chinese construction industry afloat as demand in China has been shrinking. The growing Chinese influence in Africa has caused it to receive negative publicity from other developed nations. USA and its allies have advised African countries against accepting Chinese debts and projects as they may find themselves in the 'debt-trap'. Amid these allegations, a new power has been growing its influence in the African continent.

A New Player in the Game

Turkey has been emerging as Africa's important economic partner. Its influence has been growing in terms of trade, investment, education, military cooperation, infrastructure, civil society and political relations.

Infrastructure

The African continent needs approximately USD 12 trillion in infrastructure to foster economic and social development. Given their current trend, it will take decades for Chinese firms to fully develop African infrastructure. So over the past decade a new player has emerged to fill the gap and this is no other than Turkey. Turkey has been able to force her way into winning tenders for colossal infrastructural projects which would have otherwise been awarded to Chinese contractors.

These include the Tanzania 1,800 kilometers standard gauge railway which is partly financed by Export Credit Bank of Turkey is constructed by Turkish contractors. Others include Kigali convention Centre whose construction commenced in 2009 by Chinese contractors was later on taken by Turkish contractors. They were able to complete the project and hand it over within the agreed time.

Turkish contractors have undertaken over USD 10 billion worth of projects from roads and bridges to sports arenas and office buildings. The value of projects undertaken by Turkish companies in Africa have risen from USD 5 billion in 2015 to USD 8.4 billion in 2019. Though Turkish projects in Africa are only 10% of their Chinese counterparts, their reputation for efficiency and meeting deadlines will ensure a steady rise in their industry.

Investment

Foreign direct investment from Turkey have risen tremendously over the past decade in the beverages, textile and wire sectors. For instance in Ethiopia, alone the number of Turkish factories has grown from 3 in 2005 to about 200 in 2019. This has been possible despite political tensions in Ethiopia including the Oromo and the recent Tigray crisis.

Trade and Services

The volume of bilateral trade between Turkey and Sub Saharan Africa has been growing over the years. The figure stood at USD 1 billion in 2002 and it has steadily increased to USD 7.6 billion in 2019. In terms of Services such as travel, Turkish Airways has profoundly expanded its services in the continent from only 18 destinations in 2010 to 60 in 2020.

Geo-Politics

Turkey is a strategic partner of African Union (AU) and a non-regional member of the African Union (ADB). In order to gain more influence Turkey has identified itself as “an Afro-Eurasian State” and not “Eurasian state” as it has previously recognized itself. The country has indicated that its foreign policy is aimed at allowing African countries to solve their problems using their own solutions. The Turkish government has openly aired out its grievances against

France accusing the country for interfering in African political affairs and allegedly stealing African resources since the colonial time.

Military Presence

World super powers such as USA, China and France have established and maintained military presence in Africa. China established its own military base in Djibouti “the horn of Africa”. This aroused tensions with the USA which also has a base in the Djibouti which is a strategic area. The Turkish government has also established its military base in Somalia. The base provides military training to Somali soldiers to help them fight against terrorist groups such as Al-Shabaab.

From the Photos bellow

Top left: The Turkish constructed Tanzania Standard gauge railway construction underway. Top right: The symbolic Turkish constructed Kigali Convention centre in Rwanda Middle right: Turkish Airlines Boeing 787-9 take-off from Kenneth Kaunda International Airport,

Lusaka, Zambia, one of its newest destinations in Africa. **Middle right:** Turkish president Recep Tayyip Erdogan and his Somali counterpart Mohamed A. Mohamed after signing cooperation agreements **Bottom:** Turkish president Recep Tayyip Erdogan (left) and French’s Emanuel Macron (right), these two leaders have been at odds with each other one of the reasons being alleged French’s interference in African politics and economic

Implications for the African Continent

Turkey is in the process of establishing its mark on the global economic and political arena. As Africa has most natural resources, it’s natural for the country to be attracted to the continent. African countries should use this growing relationship to ensure that they mutually benefit from it. The flow of trade shouldn’t be one sided and Africa should be able to export to Turkey. African countries should ensure that they get a fair share of

benefits from her relation with Turkey. More importantly, caution should be taken to deter Turkey from interfering in African internal affairs in order to protect its interests. This problem has been common with superpowers such as France, Britain, China and USA.



Source: Various Sources

MOTIVATION AT THE WORKING PLACE

By Haji J. Abeid (Library Officer one)



Introduction

Motivation can be defined as the psychological process in an inspiration that helps to use the employees' knowledge, skill, ability for the growth and development of the organization. It is an act of persuading people who work in the organization. The employees who are engaged in an organization must be motivated, without motivation, their ability and skill cannot be used properly. In the higher learning institutions such as Tanzania Institute of Accountancy, workers need to be motivated to make them more productive in their areas of work.

How to Increase Employee Motivation

The following are some actionable tips to increase employee motivation in the workplace.

Improve Communication

The easiest way to increase motivation is by having positive communication at the workplace. Not relying only on emails but by making sure that they talk to their employees person and even on a personal level, if possible. Try setting aside some time each day to talk employees or you can join them during coffee breaks instead of sitting at your desk. By doing so, you actually make employees feel as though you are part of the team, a leader instead of just the boss. Experts agree that team communication is super valuable. Employees also want to see the Institution that they are working for succeed. Many have excellent ideas, ranging from money saving to operational improvements. Management must make an effort to take some time to ask and listen to suggestions. Nothing is more worthwhile than feeling valued.

Value of Individual Contributions

Management should ensure their employees on how their individual efforts and contribution plays an important part in attaining the Institution's overall goals and direction. Employees will take pride and be engaged in their work if they are aware how their efforts create an impact to the Institution, regardless of how big or small their contributions are.

These meaningful words acknowledge effort, build loyalty and encourage people to work harder.

Great Ways to Say Thank You to Employees

Employee who believe that management is concerned about them as a whole person not just an employee are more productive, more satisfied and more fulfil. Moreover, satisfied employees mean satisfied customers and thus leads to profitability.

Importance of Motivation

The Following are some importance aspects of motivation in the Working Place:

Proper Utilization of Production

Factors: Motivation is the mechanism which is used to stimulate the employees. Stimulated employees are ready to use the production factors properly and efficiently to increase productivity.

Willingness and Interest

Creation: Motivation stimulates the employees in an organization or Institution. It influences the willingness of employees to work hard and help to present better performance. It is a process that acts according to desire of employees and increases the willingness and interest of employees to do work.

High Productivity: When the employees are fully motivated, there is highly to get better performance and increased production.

Organizational or Institutional Goals: The machine, equipment and money cannot be effectively used when the employees are not motivated to do the work in an Institution to the maximum extent to fulfil Institutional goals.

Readiness for Change: Changes are required in every Institution, such changes may be in technology and environment, when the changes are introduced in the organization or Institution, there is tendency to resist them or hesitate to accept the change. Moreover, motivated employees are already made ready to accept the change.

Efficiency in Work: Motivated employees perform their duties according to the goals of the Institution. They perform work effectively, timely and increase the efficiency.

Reduce Absenteeism: Motivated employees do not want to be absent frequently, in other words, motivated employees stay in the Institution more while non-motivated employees are careless for the Institutional goals.

Employees' Satisfaction: Employee's satisfaction is an important aspect for the managerial point of view. Employees may be motivated by fulfilling their needs and giving satisfaction in their work. In addition to that, motivated employees are always satisfied and always a positive workplace is the basic element that will get your Institution to the top.

Fewer Disputes and Strikes: Disputes and strikes are harmful for organizational or Institutional activities. When the employees are not motivated they are dissatisfied which creates disputes in the Institution.

Better Human Relation: All employees must be treated as human beings by the Institution. Motivation mostly related to respect the human beings. Ensure that your employees feel that their work and efforts is an important contribution to the company's success. Likely, remember always to keep an 'open-door' policy and have an approachable management team.

Reduction in Employee Turnover:

The reputation or status of an Institution is affected by the employee turnover. This creates a lot of problems for the managers and a lot of time and money go waste in repeatedly recruiting employees and giving them education and training. Ensure that your employees feel that their work and efforts is an important contribution to the Institution's success. Remember always to keep an 'open-door' policy and have an approachable management team.

More Innovation

Not only employees produce more, but motivated they are also more likely to make the offering even better. Being highly focused on the product or service, motivated employees will see areas and environment for improvement and will be driven to work to enhance product and service.

Conclusion

The role of motivation cannot be understated in an Institution, it is a simple process that requires an understanding of the human mind and behavior. Such an understanding and proper action thereby stimulating the motives of an employee, helps in initiating and maintaining action and helps extensively in satisfying Institutional objectives. In addition to that, motivated employees are likely to be creative, innovative and hardworking in the working place and thus increase product and service to the patrons to the benefit of individual, Institution and the Nation.

CONGRATULATIONS FOR THE FOUNDERS OF TIA OFFICIAL WHATSAPP GROUP

By Hamad Tawani (Library Officer one)



1.0 Introduction

Communication is a very important part of any organization. It takes place among business entities, within markets, various groups of employees, buyers and sellers, service providers and clients, salesperson etc. However, Tanzania Institute of Accountancy had lack official staff WhatsApp group that involves staff from all TIA campuses to communicate together. For the efforts of the Marketing and Public Relation department, this challenge has been solved for initiating the mentioned group used as a means of official communication among the TIA staff.

2.0 Things to consider when connected with TIA WhatsApp Group

In my opinion I advise all staff who have joined or will join this group to abide with the following rules so that to make the group official as intended. Respect the purpose and objective of the group

- Don't use group just to send memos, videos, pictures, and news, without reading and reacting to the content shared by others.
- Never send content, information or news that have not been verified.
- If you feel uncomfortable in a group for any reason, feel free to leave or mute the notifications.
- Before sending complaint to a group, identify the administrator and share your thoughts with him/her.
- Don't get angry if someone doesn't respond to your message in a group.
- Before sending a video, picture, memo, or any content, analyze if such material will be in the interest of the majority of the members of the group.
- When forwarding a message, picture or video and you are choosing multiple recipients, avoid sending it to all your groups, since the same content will be suitable or of interest to all.
- No politics and religion, unless it's a thematic group on politics or religion, avoid placing such content, since all will have the same religious beliefs or political preferences. Avoid unnecessary debates.

- Avoid sending any content that is violent or pornographic.
- When replying to a specific comment from a person, use the “reply” function to make sense of your comment and avoid confusion.
- When noticing that you are having a dialogue with a single member of the group, consider changing the conversation to direct message since the rest of the group members may not be interested in reading your conversation with another person.
- Be simple and direct. Keep in mind that your words can be interpreted many ways, so use short sentences that cannot be misinterpreted.
- Avoid sending video or files that are very large since nobody likes to saturate the memory of their smart phone or waste their data.

3.0 The Benefits Allied with the Establishment of Official TIA WhatsApp Group

The WhatsApp group is a source of information to all TIA staff that can help to be informed on various social issues like funerals, celebrations, and other official information etc.

On the other hand this group helps to bring together all TIA staff on different social issues when happen. The current one is a funeral for the late mother of Mr. Jumanne Magayane and the late

father of Ms. Leah Mlenga many staff were highly committed for their condolence contribution.

Also the introduced TIA WhatsApp group will help socialization among the group members when discussing different matters related with the development of the institute and other social issues.

Furthermore, communication through official WhatsApp group helps to promote motivation by informing all TIA staff about the task to be done, the manner they are performing the task and how to improve the staff performance in case the objectives will not be achieved.

Moreover, it facilitates staff to communicate instantly from all TIA campuses. This is different by using written communication for delivering a message.

Finally, with the introduction of this group it is possible for all TIA staff to be informed on various announcements and events when happened. For example, when the time table for final examinations changed due to the schedule of the burial ceremony of the late President Dr. John Pombe Magufuli; all staff were immediately informed through this WhatsApp group.

4.0 Conclusion

It is my pleasure to congratulate the founders of this group for their creativity.

I encourage those staff who have not yet joined the group to join since its advantages are many compared to its disadvantages. In order to maintain the status of the group it is necessary for all members to follow rules and regulations of this group as issued by the group administrators.

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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 Logistic Management (PGDPLM)

Postgraduate Diploma in Financial Management (PGDFM)

Postgraduate Diploma in Business Administration (PGDBA)

Postgraduate Diploma in Project Planning and Management (PGDPPM)

MASTERS PROGRAMMES (1 YEAR)

Masters of Science in Human Resource Management with ICT (Msc HRM)

Masters of Science in Marketing and Public Relations (Msc MPR)

Masters of Science in Procurement and Logistic Management (Msc PLM)

Masters of Science in Accounting and Finance (Msc AF)

Masters of Business in Administration Project Planning and Management (Msc BAPPM)

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)
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