



## TERMS OF REFERENCE

### **BLOCK RELEASE INTENSIVE TUITION FOR CA ZAMBIA, DIPLOMA IN ACCOUNTANCY, DIPLOMA IN TAXATION DIPLOMA IN PUBLIC SECTOR FINANCIAL MANAGEMENT QUALIFICATIONS**

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#### **1. Background**

The Zambia Institute of Chartered Accountants (ZiCA) is a Professional Accountancy Organisation (PAO) established under the Accountants Act of 1982 and as repealed by the Accountants Act of 2008. In line with the Accountants Act of 2008, the Institute has a mandate to educate and train accountancy professionals required by various sectors of the economy. In fulfilling its mandate, the Institute develops accountancy programmes, and conducts examinations for these programmes. Tuition for these programmes is offered by Colleges and Universities that meet the criteria for accreditation as a Tuition provider set by the Institute.

However, there are some selected provinces where there are no accredited tuition providers because the colleges in these areas cannot meet the criteria for accreditation, mainly due to lack of appropriately qualified personnel. The lack of appropriately qualified lecturers in selected provinces has led to a number of ZICA students studying under the self-study mode. Statistics of the previous examination results have shown that students on full time study have been performing well as compared to the ones on self-study and part-time. Further, students on part-time have also been performing better than those on self-study. If no intervention is made, the pass rates for the ZICA programmes would continue being low since most of the students studying ZICA programmes are on self-study.

In line with the above observation, the Institute wishes to introduce intensive tuition and revision lessons in form of block release in selected provincial centres where there are no qualified lecturers to assist students on self-study mode. This is hoped would improve the pass rates of the students. The Intensive tuition and revision sessions shall be conducted twice in year for mid-year exams and end of year exams for two (2) weeks. *This may be increased to four (4) in a year later.*

Under the block release arrangement, ZiCA shall engage accredited consultants (lecturers) in specialised subjects to deliver the tuition and revision lessons, while the tuition provider would provide lecturing facilities and accommodation for the students.

In this regard, ZiCA requires the services of **individual consultants (lecturers)**, to deliver the intensive tuition to students over a period of two (2) weeks in the CA Zambia and Diploma in Accountancy qualifications. These Terms of Reference describe the scope of

work and deliverables for the assignment. ZiCA would like to contract a minimum of Consultant in respect of each Course or module under each programme.

**Table 1: CA Zambia Courses**

Knowledge Level (6 courses / modules )	Application Level (5 Courses / modules )	Advisory Level (8 Courses / modules)
1 Financial Accounting	1 Financial Reporting	1 Advanced Financial Reporting
2 Business Statistics	2 Management Accounting	2 Advanced Audit and Assurance
3 Business Economics	3 Auditing principles and practice	3 Strategic Business Analysis
4 Commercial and Corporate Law	4 Taxation	4 Advanced Taxation
5 Management Theory and Practice	5 Financial Management	5 Advanced Management Accounting
6 Business Communication		6 Advanced Financial Management
		7 Public Sector Audits and Assurance
		8 Public Sector Financial Management

**Table 2: Diploma in Accountancy Courses**

Level 1	Level 2
1. Financial Accounting	1. Financial Reporting
2. Quantitative Analysis	2. Management Accounting
3. Business Economics	3. Taxation
4. Information Technology and Communication	4. Principles of Auditing
5. Cost Accounting	5. Governance and Company Law
6. Business Law	
7. Principles of Management	

**Table 3: Diploma in Taxation Courses**

Certificate Level	Diploma Level
1. Business Management	1. Business Information Management
2. Economics and Financial Mathematics	2. Financial Management
3. Accounting for Tax Practitioners	3. Business Taxation
4. Direct taxes	4. Personal Taxation
5. Indirect Taxes	5. International Taxation
6. Law for Tax Practitioners	6. Tax Audit and Investigations

**Table 4: Diploma in Public Sector Financial Management Courses**

1. Public Sector Accounting
2. Legal Aspects of Public Sector Finance and Administration
3. Governance and Management in the Public Sector
4. Public Sector Financial Management
5. Public Sector Audits
6. Financial Reporting Framework for Public Sector Entities

## **2. Objectives of the Assignment**

The objective of this assignment is for each individual consultant (IC) who may be selected to deliver intensive tuition to students in courses of either (a) the CA Zambia, (b) the Diploma in Accountancy programmes, (c) Diploma in Taxation, and, (d) Diploma in Public Sector Financial Management.

## **3. Duration of assignment**

The intensive tuition shall be for 2-3 weeks over a contract period of 3 years, with possibility of renewal subject to performance.

## **4. Scope of work**

The consultant is expected to:

- 4.1 Develop a scheme of work covering the syllabus for a particular course.
- 4.2 Deliver the intensive tuition to cover the entire syllabus during the period of the block release.
- 4.3 Develop appropriate assessment questions to facilitate learning of the students.
- 4.4 Recommend remedial practice questions to the students after the 2 weeks tuition.
- 4.5 Write a report to ZiCA after the tuition period indicating coverage of the syllabus and any other observations that in the consultant's view would make the block release Intensive tuition more beneficial to the students.

## **5. Deliverables and Timelines**

The Individual consultant will be expected to:

- 5.1 A scheme of work covering the syllabus for a particular course to be submitted to ZICA two weeks before commencement of tuition for quality assurance review.
- 5.2 Provide intensive tuition to cover the entire syllabus for 2-3 weeks.
- 5.3 A set of appropriate assessment questions 5 calendar working days before commencement.
- 5.4 Set of remedial practice questions to the students 5 calendar working days after end of block release.
- 5.5 A report to ZiCA 10 calendar working days after the after end of block release.

## **6. Qualifications and experience of the Consultant**

Each Individual consultant should have:

### **Qualifications**

- For CA Zambia courses - A professional accountancy qualification or degree in the respective subject of expertise plus a master's degree in the respective subject of expertise/ a Master's degree in Business Administration. As an alternative, a professional accountant without a master's degree should have a minimum of 7 years post qualifying industrial experience or teaching/examiner experience; and
- For Diploma in Accountancy Courses – A professional accountancy qualification or degree in the respective subject of expertise.
- Valid ZICA membership for consultants who have an accountancy background.

**Experience**

- A minimum of 5 years industrial or teaching or examiner experience in the respective subject of expertise.
- ZICA accreditation as an examiner in the respective subject of expertise will be added advantage.

**7. Reporting arrangements and support**

The Individual consultants will be supervised by and submit all reports to the ZiCA - Director Education and Training.

**8. Selection method for the Individual Consultants**

Given that the assignment is intensive, ZiCA proposes to invite experienced and qualified individual consultants that are deemed qualified to provide the required services. ZiCA will advertise in the print media and its website requesting individual consultants to express interest in writing to be considered for the assignment specific to their core area of qualification and experience. The advert will request the individual consultants to apply for courses of specific competence and interest. ZiCA would on the basis of the responses so received evaluate and select individual consultants most suitable to deliver the intensive tuition per course. Based on responses it is expected that some of the Individual Consultants may be assigned to lecture in more than 1 course.