



Aspire, Acquire, Prosper

ZAMBIA CENTRE FOR ACCOUNTANCY STUDIES (ZCAS)

ZRA TRAINING ON ACCOUNTING FOR NON ACCOUNTING PROFESSIONALS, DEBT/ACCOUNT MANAGEMENT AND BASIC INVESTIGATION SKILLS

1.0 Introduction

The training programme aims to enhance the Tax Inspectors' knowledge and understanding of basic accounting principles, financial statements and their interpretation, application of tax audit and investigation techniques and appreciation of debt management/recovery techniques.

2.0 Course objectives

The course objectives are to:

- (i) Enable tax inspectors appreciate the nature of accounting information which taxpayers/businesses traditionally record as part of their accounting systems. This should enhance the inspectors' ability to plan the scope of audits in assessing the validity of tax assessments/information.
- (ii) Enhance the knowledge and skills of tax inspectors in understanding and evaluating accounting information as contained in tax returns/submitted by taxpayer.
- (iii) Enhance the participants ability to interpret financial statements using tools such as ratio and trend analysis and appreciate the shortfalls of these tools.
- (iv) Equip the participants with knowledge and skills on undertaking audit assignments, with a bias towards tax audits/investigations.
- (v) Promote ethical standards among all participants.
- (vi) To enhance the capacity of ZRA Inspectors in effectively managing tax debt through strategic collection, risk assessment, and enforcement techniques aligned with Zambia's legal and regulatory frameworks.

3.0 Course overview

The programme comprises the following courses:

- Basic Accounting for Tax Inspectors
- Basic Investigative Skills for Tax Inspectors
- Debt/Account Management for Tax Inspectors

4.0 Compatibility and Relevance of the course to tax inspectors

This course is highly compatible and relevant to the roles of ZRA Inspectors as:

- Training in basic accounting principles will not only directly strengthens their ability to apply accounting principles in a way that assists their investigations and assessments but also their ability to interpret financial statements, detect anomalies or irregularities which forms a crucial foundation for their day to day responsibilities.
- It will enhance the tax inspectors' investigative skills equipping them with skills to gather information, detect fraud, and handle cases within legal guidelines.
- It will build tax inspectors' operational skills directly linked to daily fieldwork and compliance tasks.
- It will strengthen tax inspectors' knowledge of legal tools available for debt management and encourage a data-driven and taxpayer-centric approach to collections.
- It will promote ethical behaviour among Tax Inspectors.

5.0 Training methodology

The course will adopt interactive learning techniques, including:

- Group discussions and peer learning
- Real-life ZRA case studies
- Practical exercises and simulations
- Role plays on field negotiation and enforcement

6.0 Mode of delivery

Preferred Mode: Physical Face-to-Face Delivery

Location: ZRA Training Centre or other approved facility in Lusaka

Participants: 20 ZRA Inspectors

Duration: Five (5) days

7.0 Course content

DAY 1		BASIC ACCOUNTING FOR TAX INSPECTORS	
Topic:		Accounting Roles: Financial Accounting	
Learning objective	Content	Time	Facilitator
To enable participants, appreciate the accounting processes that lead to the presentation of financial statements.	The Role of Financial Accounting. Financial and Management Accounting. Accounting Ledgers and the Double Entry accounting Systems.	0830 - 1030	Mr Goma
HEALTH BREAK		1030 - 1100	
Topic:			
Learning objective	Content	Time	
To enable participants, appreciate the accounting processes that lead to the presentation of financial statements.	The Trial Balance and Adjustments.	1100 - 1300	Mr Goma/ Kangwa
LUNCH BREAK		1300-1400	
Topic			
Learning objective	Content	1400-1600	
Enable participants appreciate the process of compiling financial statements from the account balances listed in the trial balance.	Preparation of Financial Statements; Statement of Profit or Loss and Other Comprehensive Income, and the Statement of Financial Position.		Mr Mukuma
Day 2		Basic Accounting for Tax Inspectors (continued)	
Topic		Accounting Roles: Management Accounting	
To enable participants appreciate the basic role of management accounting with regard to costing objects.	The role of Management Accounting: Cost Accumulation; Cost Elements, Classification of costs, Cost behaviour and Costing objects.	0830 - 1030	Mr Chiyongwe
HEALTH BREAK			
To enable participants appreciate the basic role	The role of Management Accounting:	1100 - 1300	Mr Saidi

of management accounting with regard to planning and control.	Budgeting and Budgetary Control		
	LUNCH BREAK	1300 - 1400	
Topic	Interpretation of Financial Statements		
Learning Objectives	Content	Time	
The session aims to enable participants appreciate techniques that can be used to interpret contents of financial statements and the limitations of those techniques.	Interpretation Techniques. Trend Analysis. Ratio Analysis. Limitation of Interpretation Techniques. Consideration of Non-Financial Information.	1400 - 1600	Mr Goma

DAY 3	BASIC INVESTIGATIONS SKILLS FOR TAX INSPECTORS		
Topic:	Overview of Investigations in Tax Administration		
Learning objective		Time	Facilitator
Learn the steps involved in conducting a tax investigation, including planning, execution, and reporting.	• Role of ZRA inspectors in investigations • Fundamental principles of tax investigation • Legal framework governing tax investigations • Ethical considerations and professionalism	0830 - 1030	Mr Chileshe
	Health Break	1030 - 1100	
To learn how to identify potential tax risks, including tax evasion and avoidance schemes, and assess their impact.	Identify and analyse tax evasion and avoidance schemes /Types of Tax Offenses & Red Flags • Common tax evasion schemes • Indicators of fraud (underreporting, false declarations, smuggling) • Case studies of tax evasion in Zambia	1100 - 1300	Mr Chileshe

	Lunch	1300 - 1400	
Develop skills in gathering and analysing evidence, including financial records, witness statements, and other relevant documentation.	Investigation Planning - Defining investigation objectives - Risk assessment and resource allocation - Developing an investigation plan	1400 - 1600	Mr Mwansa
Day 4	Basic Investigations Skills for Tax Inspectors (Continued)		
Learning objective	Planning & Conducting Investigations	Time	
Develop the skills to plan and execute effective investigations by defining objectives, assessing risks, allocating resources, and creating a structured investigation plan.	Conduct thorough investigations and gather evidence/ Practical Exercise: - Investigation techniques, and best practices. - Analysing a sample case for red flags	0830 - 1030	Mr Mwansa
	Health Break	1030 - 1100	
Understand the collection and handling of evidence, including types of evidence, legal considerations for search and seizure, and effective techniques for interviewing witnesses and suspects.	Evidence Gathering Techniques - Types of evidence (documentary, digital, testimonial) - Search and seizure procedures (legal considerations) - Interviewing witnesses and suspects	1100 - 1300	Mr Mwansa Mr Chileshe Mr Chileshe
	Lunch	1300 - 1400	

Learning Objective	Report Writing & Case Presentation		
Learn how to compile findings into a clear and concise report and present the results to relevant stakeholders.	Prepare and present investigation reports • Structuring an investigation report • Presenting findings clearly and objectively • Ensuring legal defensibility • Preparing and presenting an investigation report	1400 - 1600	Mr Mwansa

DAY 5		DEBT/ACCOUNT MANAGEMENT	
Topic:		Introduction Debt/account Management	
Learning objective	Introduction to debt/account management	Time	Facilitator
To explain the importance and principles of debt management, analyse the impact of high debt and demonstrate appropriate communication techniques for engaging with customers.	• Debt management concept & Principles of debt management • Importance of managing debt/account effectively • Organisational impact of high debt • Role of tax inspectors in debt management • Effective communication for debt/account management	0830 - 1030	Mr Mwape Mr Mukuma
Health Break		1030 - 1100	
Topic:		Debt/Account Management	
Learning objective	Debt recovery techniques	1100 - 1300	
To enhance tax inspectors understanding of debt recovery techniques	• Debt recovery strategies • Time to pay agreements or arrangements • Identity elements of a valid payment plan contract. • Alternative dispute resolution methods; litigation,		Mr Chileshe

	arbitration, mediation, negotiation, • Case studies and activities		
Lunch		1300 - 1400	
Topic	Debt/Account Management		
Learning objective	Debt Management, law and ethical issues	1400-1600	
To enhance tax inspectors understanding of the importance of law and ethics in debt management	• Explain the nature of the law and ethics and its application to society, business and the tax profession. • Explain the relationship between Ethics and the Law • Distinguish between detailed rules-based and framework/principles approaches to ethics. • Explain the legal powers of tax inspectors in relation to debt collection. • Explain the tax inspectors' responsibilities in relation to enforcement and the need for ethical behaviour in discharging their duties. • Identification and Resolution of ethical dilemmas in debt management. • Case studies and activities		Mr Chileshe
	Wrap up & Award of Certificates	1600: 1630	