

TNSS is a world class professional training organization currently offering exam-focused tuition for ACCA in Nigeria with best-in-class faculty in the most conducive learning environment to deliver top-notch training solutions

STUDENT STARTER KIT

2015/2016 exam diets

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1. FROM THE CEO

Welcome to The New Synergy Specialists (TNSS)

As a finance professional (or aspiring), we understand that your career goals are important to you which is why you have chosen to obtain the ACCA qualification.

TNSS is set to partner with you to achieve your goals and in good time too.

With a deep understanding of the ACCA syllabus, best-in-class faculty with pedigree and proven track record, excellent second-to-none facilities which have won us accolades from far and near; and an array of products/services, we ensure that you enjoy a unique learning experience on your way to the ACCA qualification.

With proper structures in place from the outset, we are a world class finance professional refinery willing to provide you with all the support you require to achieve your dreams of becoming a Certified Chartered Accountant plus the other qualifications that go along with it.

With us, you enter to learn and leave to achieve.

Take a moment to read through the starter kit in your hands as you continue on your journey to the ACCA qualification

You are welcome.

Ikenna Nwosu
MD/CEO
The New Synergy Specialists

2. ABOUT ACCA

The Association of Certified Chartered Accountants is the world's leading professional accountancy body and was founded in 1904. ACCA champions opportunity within accountancy, demonstrates excellence through our qualifications, and acts as a driving force within the accounting profession to constantly improve working practices.

ACCA supports 178,000 members and 455,000 students in 180 countries, helping them to develop successful careers in accounting and business, with the skills needed by employers.

ACCA works through a network of 95 offices and centres and 7,110 Approved Employers worldwide, who provide high standards of employee learning and development.

In 2014 alone, ACCA added 90,661 new students and 11,530 new members.

CERTIFICATES AVAILABLE		PAPER TITLE
Diploma in Accounting and Business ✓ Fundamentals knowledge level - F1 to F3 ✓ Foundations in Professionalism Module	Fundamentals level - Knowledge	F1 – Accountant in Business F2 – Management Accounting F3 – Financial Accounting
Advanced Diploma in Accounting and Business ✓ Fundamentals level - 9 papers ✓ Professional Ethics Module	Fundamentals level - Skills	F4 – Corporate and Business Law F5 – Performance Management F6 - Taxation F7 – Financial Reporting F8 – Audit and Assurance F9 – Financial Management
B.Sc Applied Accounting ✓ Fundamentals level - 9 papers ✓ Professional Ethics Module ✓ Research and Analysis project	Professionals level – Essentials	P1 – Governance, Risk and Ethics P2 – Corporate Reporting P3 – Business Analysis
ACCA Qualification ✓ Fundamentals level - 9 papers ✓ Professionals level – To complete 5 out of 7 ✓ 36 months work experience ✓ Professional Ethics module	Professionals level – <u>Optionals</u> 2 of 4 to be completed	P4 – Adv. Financial Management P5 – Adv. Performance Management P6 – Advanced Taxation P7 – Adv. Audit and Assurance
	There are other certificates available on your way to achieving ACCA membership	

A summary of papers en-route the ACCA qualification.

Paper F1 – Accountant in Business

The aim of the exam is to develop knowledge and understanding of the business environment and the influence this has on how organisations and accountants operate, and of the role of the accountant and other key business functions in contributing to an efficient, effective and ethical organisation, and to build knowledge and understanding of the basic principles of effective management.

The F1 examination is divided into two parts. Part A of the paper will comprise questions worth both one mark and two marks. In total there will be 16 one-mark questions and 30 two-mark questions. They will either be multiple-choice questions (MCQ) where there is one correct option from two or three options, or they will be multiple-response (MR) questions where there are two correct options from a total of three. Part B of the paper consists of multiple-task questions (MTQs) in this article. There will be six MTQs in part B of the paper, each worth four marks. There are six syllabus areas, and there will be one MTQ on each of them. Each MTQ will be specific to a syllabus area, with no crossover between the six generic parts of the syllabus.

Paper F2 – Management Accounting

The aim of the exam is to develop knowledge and understanding of how to prepare and process basic cost and quantitative information to support management in planning and decision-making in a variety of business contexts

The F2 exam will comprise two sections: Section A containing 35 objective questions for two marks each, and Section B containing three multi-task questions (MTQs) for 10 marks each.

There will be three MTQs in Section B of the paper, one each on the following syllabus areas:

- Syllabus area C – Budgeting
- Syllabus area D – Standard costing
- Syllabus area E – Performance measurement

Appropriate adjustments have been made to the weightings of these syllabus areas in Section A to ensure that the overall balance of the paper is unchanged.

Paper F3 – Financial Accounting

The aim of the F3 exam is to develop knowledge and understanding of the underlying principles, concepts and regulations relating to financial accounting and technical proficiency in the use of double-entry accounting techniques.

This includes the preparation of basic financial statements and from December 2011 will also include preparation of basic consolidated financial statements and interpretation of financial statements.

The F3 exam comprises Section A containing 35 objective questions for two marks each and Section B containing two multi-task questions (MTQs) for 15 marks each. The multi-task questions will test consolidations and accounts preparation. Whilst any change can seem unnerving you should be reassured that if you are well prepared and understand the key areas of the syllabus you will be able to tackle these questions with confidence.

Additional Qualification

On completing papers F1 to F3 and after completing a professionalism and ethics module called 'Foundations in Professionalism' you get awarded a **Diploma in Accounting and Business**. The module can be assessed via the ACCA website (www.accaglobal.com)

F4 – Corporate and Business Law

The aim of the exam is to develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary. It has to be emphasised that Paper F4 does not aim to make candidates into lawyers. For the most part, in a 'real life' context, legal questions will be dealt with by legal professionals. Accountants must be aware, however, of the legal framework within which their legal professionals operate, and indeed which controls their operation, and must be sufficiently sensitive to the fact that certain issues require expert legal advice.

The F4 exam is divided into two sections: Section A will be worth 70 marks containing a mixture of 20 one-mark and 25 two-mark questions. Section B will contain five six-mark multi-task questions (MTQs) and in effect will replicate the three analysis/application questions to be found at the end of the previous exam paper. The format of the questions will be similar to the previous problem scenarios and they will contain a series of tasks that relate to a scenario.

F5 – Performance Management

The aim of the exam is to develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation and control

The F5 syllabus is assessed by a three-hour paper-based exam. All questions are compulsory and will contain both computational and discursive elements. Some questions will adopt a scenario/case study approach.

The exam structure consists of: Section A with twenty 2-mark objective test questions and Section B with 3 questions worth 10 marks each and 2 questions worth 15 marks each

The two 15-mark questions will come from decision making techniques, budgeting and control and/or performance measurement and control areas of the syllabus. The section A questions and the other questions in section B can cover any areas of the syllabus.

F6 – Taxation

The aim of the exam is to develop knowledge and skills relating to the tax system as applicable to individuals, single companies, and groups of companies. It also provides a solid basis for those candidates who wish to progress to paper P6 Advanced Taxation

The exam consists of two sections: Section A will be comprised of 15 multiple-choice questions worth two marks each. The questions could be on any area of the syllabus, and will be a mix of computational and narrative.

Section B will be comprised of four 10-mark questions and two 15-mark questions. The four 10-mark questions could be on any area of the syllabus. Given that Section A is the same, this means that it is very important for students to study the whole of the syllabus.

The two 15-mark questions will focus on income tax (syllabus area B) and corporation tax (syllabus area E).

Questions in Section B will be predominantly computational, although each question may contain written elements, and it is possible that an entirely written answer might be required.

Paper F6 UK is updated annually in June – in line with changes to the Finance Act

F7 – Financial Reporting

The aim of the exam is to develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups, and how to analyse and interpret those financial statements

The F7 exam is based on IFRS and the syllabus is assessed by a three-hour paper-based exam. The exam structure consists of: Section A with twenty 2-mark multiple choice test questions and Section B with 2 questions worth 15 marks each and 1 question worth 30 marks.

All questions are compulsory. It will contain both computational and discursive elements.

Some questions will adopt a scenario/case study approach.

The 30-mark question will examine the preparation of financial statements for either a single entity or a group, and may include some interpretation of accounts. The section A question and the other questions in section B can cover any areas of the syllabus.

An individual question may often involve elements that relate to different subject areas of the syllabus. For example the preparation of an entity's financial statements could include matters relating to several accounting standards.

F8 – Audit And Assurance

The aim of the exam is to develop knowledge and skills in the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework

The F8 exam is based wholly on ISAs and IFRS.

The syllabus is to be assessed by a three-hour paper-based exam with all questions being compulsory.

The exam structure consists of Section A with eight 2-mark MCQ questions and four 1 mark MCQ questions and Section B with four 10-mark questions and two 20-mark questions

The 20-mark questions will examine one or more aspects of audit and assurance from planning and risk assessment to internal control or audit review and reporting.

F9 – Financial Management

The aim of the exam is to develop knowledge and skills expected of a financial manager - relating to issues affecting investment, financing, and dividend policy decisions.

The F9 syllabus is assessed by a three-hour paper-based exam with all questions being compulsory. It will contain both computational and discursive elements.

Some questions will adopt a scenario/case study approach.

The exam structure consists of Section A with twenty 2-mark MCQ questions and Section B with three 10-mark questions and two 15-mark questions

The two 15 mark questions will come from working capital management, investment appraisal and business finance areas of the syllabus. The section A questions and the other questions in section B can cover any areas of the syllabus.

Additional Qualification

On completing the Fundamentals level exams (papers F1 to F9) and the Professional Ethics module, you get awarded an **Advanced Diploma in Accounting and Business**. The module can be assessed on the ACCA website (www.accaglobal.com)

If you opted-in to the BSc Degree scheme and have successfully completed all nine Fundamentals level papers, (for candidates who obtained exemptions, passing papers F7, F8 and F9 are a prerequisite for the BSc Degree); you could be awarded a **BSc Degree in Applied Accounting** from Oxford Brookes University. You will also be required to complete and pass the University Research and Analysis Project and the ACCA Professional Ethics Module.

Professionals Level (Papers P1 to P7)

One of the features of the Professional level exam papers is the awarding of 'professional marks'. These are marks allocated not for the content of an answer, but for the degree of professionalism with which certain parts of the answer are presented. They will usually be awarded in Section A (the compulsory part of the exam paper) and will total 4 to 6 marks.

It may be, for example, that one requirement asks you to present your answer in the form of, say, a letter, a presentation, a memo, a report, briefing notes, or similar. Some marks may be awarded for the form of the answer in addition to the content of the answer. This might be for the structure, content, style and layout, or the logical flow of arguments in your answer. You should assume that if the question asks for a specific format of answer that some marks may be awarded for an effective presentation of that format.

P1 – Governance, Risk and Ethics

The aim of the exam is to apply relevant knowledge, skills, and exercise professional judgement in carrying out the role of the accountant relating to governance, internal control, compliance, and the management of risk within an organisation - in the context of an overall ethical framework.

Once you are eligible to sit this paper you will have access to the Professional Ethics module. It is recommended that you take the Professional Ethics module at the same time as, or before, the Paper P1, Governance, Risk and Ethics paper

The exam will contain two sections. Section A will contain Question 1, which will be worth a total of 50 marks and which will be compulsory. It will be based on a case study scenario of several hundred words. The requirements will include several distinct tasks (listed as (a), (b), (c), etc) and will sample the syllabus quite broadly. Question 1 might contain elements of governance, risk, internal control, and will include some aspect of ethics.

Section B will contain three questions (Questions 2, 3 and 4) and students will be invited to attempt two from the three questions set. Each question in Section B will, accordingly, be worth a total of 25 marks. In contrast to Question 1, it is likely that the questions in Section B will explore one part of the syllabus in a little more depth. Students should not assume, however, that each question in Section 2 will examine only one part of the syllabus. It is more likely that each will contain an emphasis on one part of the syllabus, while including content from other parts as well. All of the three questions in Section B will be based on a short scenario.

P2 – Corporate Reporting

The aim of the exam is to apply knowledge, skills, and exercise professional judgement in the application and evaluation of financial reporting principles and practices in a range of business contexts and situations.

The syllabus is assessed by a three-hour paper based exam. It examines professional competencies within the corporate reporting environment. Students will be examined on concepts, theories, and principles and on their ability to question and comment on proposed accounting treatments. Global issues will be addressed via the current issues question on the paper.

Section A will consist of one scenario based question worth 50 marks and will deal with preparation of consolidated financial statements including group statements of cash flows and with issues in financial reporting. In Section B, students will be required to answer 2 out of 3 questions which normally comprise two scenario based question and one essay question which may have some computational element

P3 – Business Analysis

The aim of the exam is to apply relevant knowledge, skills, and exercise professional judgement in assessing strategic position, determining strategic choice, and implementing strategic action through business process and structural change, coordinating knowledge

systems and information technology, and by managing quality processes, projects, and people.

The syllabus is assessed by a three-hour paper based exam with Section A containing one multi-part question based on a case study scenario worth 50 marks. Section B will consist of three discrete questions each worth 25 marks and candidates must answer two questions from this.

You need to complete two out of four options papers to achieve ACCA membership

P4 Advanced Financial Management

The aim of the exam is to apply relevant knowledge, skills, and exercise professional judgement as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organisation

The P4 paper builds upon skills and knowledge examined in the F9 paper. At this stage, the candidates will be expected to demonstrate an integrated knowledge of the subject and an ability to relate their technical understanding of the subject to issues of strategic importance to the organization

The examination will be a three hour paper in two sections. Section A will contain a compulsory 50 mark question normally covering significant issues relevant to the senior financial manager or advisor and will be set in the form of a case study or scenario. The question will contain a mix of computational and discursive elements

In Section B, candidates will be asked to answer two from three questions comprising of 25 marks each

P5 – Advanced Performance Management

The aim of the exam is to apply relevant knowledge, skills, and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organisation and its strategic development.

Paper P5 builds on paper F5, Performance Management, and candidates are expected to have a thorough understanding of the paper F5 syllabus. In addition, candidates will also be required to apply the principles and techniques covered in paper F2, Management Accounting

Paper P5 has a link with Paper P3, Business Analysis, in the areas of strategic planning and control and performance measurement

The examination will be a three hour paper in two sections. Section A will contain a compulsory 50 mark question while in Section B, candidates will be asked to answer two from three questions comprising of 25 marks each

P6 – Advanced Taxation

The aim of the exam is to apply relevant knowledge, skills, and exercise professional judgement in providing relevant information and advice to individuals and businesses on the impact of the major taxes on financial decisions and situations.

The exam is 3-hour paper based comprising two sections. Section A contains 60 compulsory marks from two questions; question 1 attracting 35 marks, and question 2 attracting 25 marks. Section B will offer a choice of two from three questions, with each question attracting 20 marks.

Questions will be scenario based and will normally involve considerations of more than one tax law, together with some elements of tax planning and the interaction of taxes. Computations will normally only be required in support of explanations or advice and not in isolation

P7 – Advanced Audit and Assurance

To apply relevant knowledge, skills, and exercise professional judgement in analysing, evaluating, concluding and reporting on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

The examination is a three hour paper constructed in two sections. Questions in both sections will be largely discursive. However, candidates will be expected, for example, to be able to assess materiality and calculate relevant ratios where appropriate.

Section A questions will be based on 'case study' type questions. That is not to say that they will be particularly long, rather that they will provide a setting within a range of topics, issues and requirements can be addressed. Different types of question will be encountered in Section B and will tend to be more focussed on specific topics, for example 'auditor's reports', 'quality control' and topics of ISAs which are not examinable in Paper F8, Audit and Assurance. (This does not preclude these topics from appearing in Section A). Current issues will be examined across a number of questions.

Additional qualifications

You also get the opportunity to receive a Masters degree in Professional Accountancy from the University of London. For current students, the first three essential ACCA professional papers will be credited by the University of London for its Masters degree and at this point they become eligible to register for the degree with the University. In order to successfully

pass the Masters degree, students will be required to complete two professional modules, which offer synergy between the University of London and the ACCA examination papers, as well as completing a strategic financial project. You can get more information on the ACCA website. (www.accaglobal.com)

You can obtain study resources and guidance from the ACCA website via

<http://www.accaglobal.com/uk/en/student/acca-qual-student-journey/study-revision/study-tips.html>

<http://www.accaglobal.com/uk/en/student/acca-qual-student-journey/qual-resource/acca-qualification.html>

ACCA Timetable

ACCA has introduced more flexibility with 4 paper exam sessions to choose from each year. (March, June, September and December). You can also enter for two exam sessions at once. See the exam timetable below

SEPTEMBER 2015 EXAMS	
Monday 7 September	F8 P7
Tuesday 8 September	F7 P2
Wednesday 9 September	F5 P1 P5
Thursday 10 September	F6 P3 P6
Friday 11 September	F9 P4
DECEMBER 2015 EXAMS	
Monday 7 December	F2 F8 P7
Tuesday 8 December	F7 P2
Wednesday 8 December	F5 P1 P5
Thursday 9 December	F3 F6 P3 P6
Friday 10 December	F1 F4 F9 P4
MARCH 2016 EXAMS	
Monday 7 March	F8 P7
Tuesday 8 March	F7 P2

Wednesday 9 March	F5 P1 P5
Thursday 10 March	F6 P3 P6
Friday 11 March	F9 P4

ACCA fees for Nigeria

Registration and Exemptions	Price
Exemptions Knowledge papers (F1 - F3)*	£36
Exemptions Skills papers (F4 – F9)*	£45
Exams	
Knowledge F1 – F3 (early/standard)	£71/£76
Skills F4 – F9 (early/standard)	£90/£96
Professional P1 – P7 (early/standard)	£104/£112

**These reduced fees apply to students in Nigeria and may not be available to students in other countries.*

ACCA website

www.accaglobal.com

3. THE NEW SYNERGY SPECIALISTS

TNSS provides a fusion of vibrant, interactive and tailored learning solutions geared towards ensuring students' examination success across all levels of the ACCA qualification.

TNSS is made up of experienced and dedicated personnel and we aim to be the tuition provider of choice and are geared to provide top-notch tuition to all students who are preparing for the ACCA qualification.

Core Values

Teamwork: At TNSS, we work together in teams to deliver value to our students.

Niche: We have set our focus on preparing students for the ACCA qualification.

Support: We provide our students with all the support they need to achieve their goals

Service: Service is at the heart of what we do, we deliver top-notch services to our clients

Integrity: We do what we say we will do.

TNSS & I

Facilities

The New Synergy Specialists (TNSS) currently located at Nigerian Law Publications House, Alausa CBD, Ikeja has put in place excellent facilities to ensure a very conducive learning environment for students.

Our facilities have been described by some as "second-to-none" and include:

- Fully functional elevator
- Disabled Access ramps
- IQ Board and projector–equipped lecture rooms
- Fully air-conditioned environment
- Spacious library and reading rooms
- Well-equipped book store
- Cafeteria serving a variety of healthy food and refreshments
- Adequate restrooms
- Internet access
- Full bouquet Cable TV for relaxation

One visit and you are hooked.

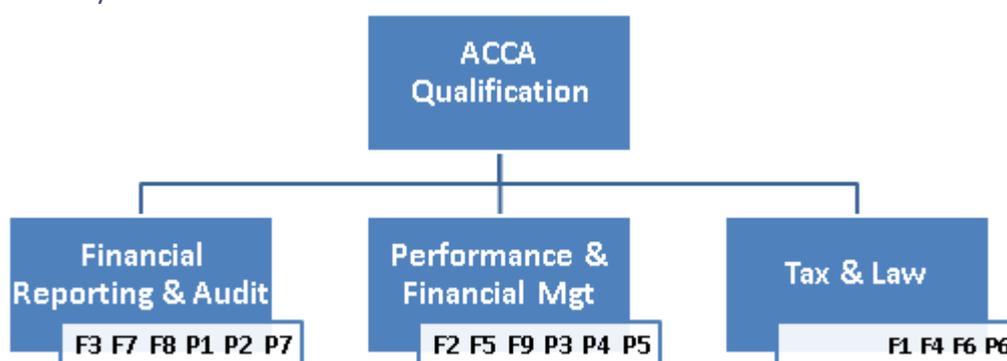
Our Structure – Directorates

Our ACCA programme is organized into 3 directorates for effective management, monitoring and result delivery. Each directorate comprises of dedicated and experienced team leads and team members with a director responsible for oversight. See the directorates below:

Directorate I: Financial Reporting and Audit Directorate – This comprises papers F3, F7, F8, P1, P2 and P7. The directorate is headed by Jide Ibironke.

Directorate II: Performance and Financial Management. This comprises papers F2, F5, F9, P3, P4 and P5. The directorate is headed by Sola Olowoyeye.

Directorate III: Tax and Law. This comprises papers F1, F4, F6 and P6. The directorate is headed by Yinka Adewole.



Our Offerings - ACCA

<p>ACCA weekend study Detailed syllabus coverage for all ACCA papers with our team of highly experienced and dedicated lecturers.</p>	<p>ACCA intensive classes A 6-weekend intensive exam-focused program available to all students of the ACCA qualification.</p>
<p>ACCA 1-week question based classes</p>	<p>ACCA week day study Detailed weekday syllabus program available for candidates studying the Knowledge papers (F1 to F3)</p>
<p>ACCA Mock exam & Revision classes Available at no cost to our registered students, ensuring everyone is ready for the exams.</p>	<p>Initial Registration Services We take care of your initial registration with the ACCA while you focus on the exam.</p>
<p>PER guidance We offer PER guidance to our registered students en-route the ACCA qualification.</p>	<p>Diploma in IFRS programme A detailed program specially made for candidates sitting for the Diploma in IFRS program</p>

TNSS Lecture Timetable

DECEMBER DIET

7am-9am	9am-11am	11am-1pm	2pm-4pm	4pm-6pm
F8	F2	F3	F1	F4
P7	F7	F6	F5	F9
	P1	P2	P4	P3
	P6	P5		

DECEMBER INTENSIVE

7am-10am	10am-1pm	1pm-4pm	4pm-7pm
F6	P3	F5	F8
F9	P7	F7	P2
P4		P1	P5

All lecture and program time tables will be uploaded on the website.

Brief Directors' Profile

So you are sure that you are working with the best team, find below a profile of our directors.

Jide Ibranke is a seasoned finance expert with almost 2 decades of experience spanning across manufacturing, banking and non-bank financial institutions and the academics. He is a Fellow of the Association of Certified Chartered Accountants (FCCA), Fellow of the Institute of Chartered Accountants (FCA), Fellow of the Chartered Institute of Taxation in Nigeria and was elected Chairman of the ACCA Nigeria Advisory Committee in July 2014. Jide oversees the Financial Reporting and Audit directorate.

Yinka Adewole is an experienced finance management professional with over 15 years cognate experience developing robust accounting processes and also a consultant on tax and capital structure. Yinka holds a MBA in Finance, has participated in setting examination solutions for the Tax paper for ICAN and is a lecturer of choice for Taxation and Advance Taxation papers in ACCA. Yinka oversees the Tax and Law directorate

Sola Olowoyeye is a proficient chartered accountant with almost 2 decades of financial management and consulting experience. Sola's work experience has exposed him to the financial services and oil and gas industries. Sola has a M.Sc. in Finance and serves on the board of several organizations including Arkounting Professional Services Limited and LIB Insurance Brokers Limited. Sola oversees the Performance and Financial management directorate.

Ikenna Nwosu is an award-winning chartered accountant with several years of experience spanning across the financial services, consulting and oil and gas industries. He holds a B.Sc. (first class honours) in Applied Microbiology, is a member of the Association of Certified Chartered Accountants (ACCA) and was honoured by the ACCA as the best ACCA affiliate in the year he concluded his examinations. Ikenna is the Managing Director of TNSS.

14 reasons to stay with TNSS

You would need to write a maximum of 14 papers (assuming no exemptions) in order to achieve the ACCA qualification, so here are 14 reasons why you should stay with TNSS

1. Exam focused tuition to help you achieve your goals.
2. Highly experienced lecturers with a proven track record of success.
3. World-class facility fit for world-class professionals.
4. Prime location in the Central Business District of the State Capital.
5. Student support all-the-way.
6. Modern lecture rooms equipped with IQ Boards and projectors.
7. Flexible payments discounted for number of papers.
8. Different programs to ensure students' needs are met.
9. Accessible reading rooms for weekends and weekdays.
10. Easy to remember time-tables.
11. Mock exams to assess student's readiness ahead of the exams.
12. Lecture materials available for students.
13. PER and Student update seminars.
14. General Revision classes after the conclusion of lectures.

There you go. With us, you enter to learn and leave to achieve.

4. OUR POLICIES

Complaints Policy

Informal Complaint Procedure – TNSS recognizes that many concerns will be raised informally but will still need to be dealt with quickly. However if concerns cannot be satisfactorily resolved informally then the formal complaints procedure should be followed

Formal Complaint Procedure Stage 1 – Students should formally state their complaints via complaints forms (available on TNSS website), via email (to info@tnssnigeria.com) or letter (addressed to The Registrar)

The complaint should contain name of complainant, date, contact details, summary of complaints, supporting documents and desired outcome.

A response will be sent within 15 working days bearing either a conclusion or a further update depending on the severity of the complaint.

Formal Complaint Procedure Stage 2 – If response received is unsatisfactory, the matter should be escalated to the MD/CEO TNSS who will respond within 10 working days.

Deferral/Cancellation Policy

Students are permitted to defer courses ONLY if the request is presented in writing within two weeks of registration/attendance.

No student will be permitted to defer/cancel classes after two weeks of registration/attendance.

Deferral of courses is limited to one diet only and a deferral/cancellation fee will be deducted from the deposit paid.

Payment Terms

Payments to TNSS can be made via direct transfers (internet access also available on site), deposits to bank, POS payments, bank drafts and cheques. TNSS does NOT permit cash payment for any services.

In accordance with the laws of Nigeria, it is a criminal offence to issue dud cheques and also unethical for ACCA students. Such cases will be reported to the appropriate authorities including the ACCA.

Students who have not made payments for their classes will not be permitted to continue.

Student Conduct

All students are required to appropriately fill the registration forms and pay the applicable fees.

All students are required to conduct themselves in an appropriate and ethical manner at all times.

TNSS reserves the right to dismiss any student found to have breached acceptable standards of conduct without refund of monies previously paid.

Health and Safety

TNSS seeks excellence in every part of its business and considers the health, safety and welfare of staff and students to be of paramount importance.

TNSS expects all students to co-operate with its efforts to protect their health, safety, and welfare.

Students must take reasonable care of their own safety and not place others at risk by their actions.

Students must not engage in reckless or careless behaviour that might compromise the organization's preventive and protective measures

Students must not intentionally damage or misuse any equipment and must report defects or unsafe situations to the Safety Coordinator

Limitation of Liability

The liability of TNSS in connection to a breach of contract or any other course of action arising from these terms and conditions shall be limited to cash receipts from the customer for tuition or study materials.



www.tnssnigeria.com

CALL

0700 CALL TNSS (0700 2255 8677)

0818 295 7992

0818 295 9470

0818 295 9451

0818 295 9445

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World Class Finance Professional Refinery