



EMT Handbook

Structure, draft

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A EMT Handbook – Reflections

1. RATIONALE

- General information about the EMT programme and its target group
- “EMT at a glance”
- Practical guidelines for EMT prospective students and/ or sending institutions (see II)

2. TARGET GROUP FOR THE HANDBOOK

- Prospective EMT students **and/ or**
- Sending institutions (target group: Supervisors, Head of Training & Human Resources, institutional leadership) “*How to make best use of the EMT/ create value for money by investing in EMT students?*” **and/ or**
- Professional mentors/ practitioners (can come from the sending countries/ institutions and others e.g. Nigerian student could use mentor from e.g. SARS)

3. LANGUAGE

- Bilingual: French/ English e.g. left page/ right page column style
- At later stage: Portuguese (*e.g. include Portuguese in handbook for 2021 cohort*)

B EMT Handbook - Skeleton

1. CONTENT OF THE HANDBOOK

- What is the EMT?
- **Vision & mission** of the EMT [technical Master focusing on technical/ specialised knowledge and acquisition of management & leadership skills]
- **Principles** of the EMT [African contextualisation, cross-regional, best practices, real life case studies, international/ African lecturers with practical/ field experience, individual contributions from the students]
- **Pillars**, academic & other content [content table], practical component of the EMT [through internships, visiting scholar programmes, seminars, simulation games etc.], impact logic, etc.
- **Duration**
- **Study locations**
- **Learning environment & blended learning** in combination with face-to-face **contact sessions** to create level playing field
- **Academic degree title** (co-badged/ dual degree) & international **accreditation**



- **Implementing institutions:** Who is ATAF, GIZ, other development partners, short presentation of the implementing universities; governance structure [who does what?] incl. communication channels and key focal points within each partner institution
- **Language of instruction, language/ cultural orientation** classes
- **Media:** Link to the documentary, EMT website, ATAF, GIZ, other development partners and partner universities' websites
- Establishment of complete database of international experts [ATAF, tax administrations]

2. PROGRAMME OUTLINE

- **Academic content** [core module titles and short description], electives, language classes
 - Data confidentiality and ownership of research publication (university library)
- **Transfer project:**

The handbook for the RAs/sending institutions and [future] students

 - Should clearly present the value add of the transfer project [concept presentation];
 - Topic selection process: solution(s) brought to a specific challenge identified by sending institution and cover the terms and steps to follow;
 - How to **plan** and **implement** successfully the Transfer Project; incl. role of mentors, cooperation between academic supervisor & mentor, awards for best TP,
 - How to best present TP to sending institutions, e.g. idea to record a film documentary dedicated only to the TP [success stories of TPs implemented at institutional level, interviews with students, mentors, CGs, division, etc.]
 - Provide best practice examples [success stories] from former cohorts and already implemented projects including how the project can be best presented to the RA;
 - How to **monitor** the **career path** of the student and the implementation of the transfer project within the administration;
 - Developmental importance/ how to initiate change at institutional level through the TP,
 - Link to TP compendium i.e. Book of Abstracts "Compilation of abstracts on tax systems in Africa"
- **Management & leadership skills**, methodological/ soft skills
- **Extracurricular activities** [e.g. court sessions (simulation games), workshops, etc.] and regular exchange between language groups

3. FINANCIAL MATTERS

- **Tuition fees** incl. travel costs, visa & health insurance, living and accommodation costs, extracurricular activities
- **Partner contributions, incl. cost coverage reg.** internships, scholarships and other extracurricular activities, networking events, welcoming ceremony/ graduation
- **Expected student contributions:**
 - Clarification on costs that are not covered in the tuition fee e.g. winter clothes, luggage allowance, insurance(s), public transport, damages, flights, visa fees, graduation;
 - Individual financial contributions "sense of ownership" as key part of the EMT's long-term financial sustainability



- **Payment options**
- **Scholarship possibilities** [conditions, incl. application forms & scholarship contract/ annex?] and possibility of loan schemes offered by tax administrations

4. ADMISSION REQUIREMENTS AND SELECTION PROCESS

- a) For whom? / Who can apply?
 - **Student profile**/ Admission requirements reg. qualification, working experience, career position, language skills, age limit, minimum financial criteria
 - What can you **expect**? And what do we expect from you?
 - **Success stories** from graduates and sending institutions
- b) How to **apply**?
 - For **interested participants**: Application mode, procedure & period, application form/ annex; selection procedure & duration (ATAF to be involved in establishing criteria for short-listing); class composition
 - For **sending institutions**: Recommendations for talent management plan/ strategy e.g. on
 - How to **select** the most appropriate students for the programme, incl. issues of gender equality;
 - How to **place** them within the administration once students **return** upon graduation;
 - How to **retain** and **impart** to others the acquired knowledge;
- c) **Time table/ planning** & start date
 - **Programme**: Application & selection procedure

5. PRACTICAL MATTERS

- a) **Next steps** following **successful selection** process of students [=> in an extra document?]
 - Contract with the students and code of conduct
 - Housing details/ international student accommodation, relevant maps
 - What to bring [e.g. recommendations warm clothes; ideally semester in Europe should take place during summer period or during the milder spring / autumn seasons]
 - Visa procedure/ support
 - Living in country A and country B of selected partner universities in Africa and Europe: Telecommunication, money, costs of living, student part-time work, public transport, local language(s), culture, safety, , power plugs <http://www.power-plugs-sockets.com/> etc. ...
 - Basic vocabulary
 - Vaccination requirements
 - Insurance(s) especially medical aid coverage, hospitals,
 - Introduction events, preparation/ level courses
 - Teaching material
 - Contact details EMT team incl. universities, embassies, emergency numbers etc.
- b) **Upon arrival and during the programme**
 - Arrival procedures and expectation?



- **Start** of the EMT programme / official opening ceremony:
 - Welcome process by university and handing out of EMT booklet with all official logos and other brochures incl. from partner universities (e.g. TP brochure, EMT Compendium, ATAF publication(s), ATAF/GIZ flyers with all official logos)
 - Information on induction programme
 - Participating student list with contact details and Africa map with participating countries highlighted [cohort brochure]
 - **During** the programme [*induction/ orientation week*]
 - Role of the sending institution: Transfer project, study leave, mentoring [**if decision is to keep mentors**], and recommendations on how to ensure that students are and stay committed and that they return to their sending institutions upon graduation?
- c) Upon completion of the programme/ the students return**
- **For sending institutions:**
 - Recommendations for retention strategy, talent management strategy [how to reintegrate/ place graduates within the organisation? how to retain & impart acquired knowledge to other employees? monitoring of the knowledge transfer, the implementation of the TP & the participants' career path]
 - **For students:**
 - Knowledge transfer [how to transfer acquired knowledge to other colleagues; best practices/ success stories], TP implementation and management support [how best to ensure implementation/ how to best present TP to sending institution, how can change be initiated through the TP, success stories, intellectual property rights], best student & best TP awards, career development [talent management strategy of sending institutions, experiences from former participants]

6. EMT ALUMNI CONCEPT

a) **Rationale of EMT alumni concept**

- Mechanisms and infrastructure in place to further support EMT alumni in having peer exchange and access to the latest discussions in their fields to maintain learning i.e. easy and user-friendly access to international expertise, innovative new developments in global tax agenda [latest papers, reports, conferences, workshops, ATO, etc.] and assistance in HR issues [job opportunities e.g. short-term assignments, secondments, long-term opportunities]
- Access to critical stakeholders, change agents and so called “door-openers”
- Increased sustainability of ATAF programmes (long-term programme impacts)
- Innovation management by enabling cross-regional learning from relevant tax officials/ practitioners, cutting-edge knowledge and approaches can be shared and applied in other comparable contexts
- Maintain and build long-lasting relationships between EMT alumni and ATAF (How can we effectively utilise graduates' various skills (database of experts) and contacts for future ATAF activities?)
- Graduates as mentors and facilitators in the EMT programme



- Appointment of EMT country ambassadors
- Alumni events planned for the respective year
- African Tax Research Network (ATRN) and ATRN Annual Congress [*short: congress, capacity development workshop(s), African Tax Essay Competition (ATEC)*]

7. EFFECTIVE MONITORING & EVALUATION OF EMT PROGRAMME

- Regular evaluations of EMT Programme [qualitative / quantitative methods of evaluation, surveys, etc.]
- Regular review & updates of curricula & learning materials in accordance with 'hot topics' and global tax agenda

8. FINANCIAL ACCOUNTABILITY TO SENDING INSTITUTIONS

- Financial audit after each cohort

9. FREQUENTLY ASKED QUESTIONS (FAQs) – QUICK OVERVIEW

- What are the requirements and the application process for this Master's?
- When do I need to apply?
- Is there more than one intake per year?
- How long does this Master's programme take?
- What are the career opportunities with this Master?
- How can I check if my previous studies meet the requirements?
- What level of English/ French is required?
- How are candidates selected?
- Do I have to do an internship programme during my studies, if yes, for how long?
- Can I study part-time/ online/ remotely?
- How much are the tuition fees and what do they cover?
- Are scholarships offered and if so, what are the requirements?
- What are the next steps after my application submission?
- What should I do once I have been accepted to the EMT programme?
- What does the EMT cover content-wise?
- What electives can I choose from?
- What is a transfer project and what is involved in it?