

Managing People and Systems

ACCA CERTIFIED ACCOUNTING TECHNICIAN EXAMINATION

ADVANCED LEVEL

FRIDAY 10 DECEMBER 2004

QUESTION PAPER

Time allowed **2 hours**

ALL FIVE questions are compulsory and **MUST** be answered

Do not open this paper until instructed by the supervisor

**This question paper must not be removed from the examination
hall**

The Association of Chartered Certified Accountants

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Paper



ALL FIVE questions are compulsory and MUST be attempted

- 1 The accounting function is one of several key functions within an organisation, all of which integrate to ensure that the organisation is able to deliver its products or services as efficiently and effectively as possible.

Required:

- (a) Explain the purpose of the accounting function within an organisation and identify and briefly describe how it interacts with ANY TWO OTHER functional areas. (8 marks)
- (b) Identify and describe the key factors which might affect the type of accounting system used within an organisation. (6 marks)
- (c) Explain how you would expect the accounting function to be affected if the organisation has its operations in a number of different countries. (6 marks)

(20 marks)

- 2 Effective management control systems are an essential feature of all organisations.

Required:

- (a) Identify and briefly describe the features of a good internal control system. (8 marks)
- (b) Outline the major limitations of internal control systems. (4 marks)
- (c) Explain how the limitations of internal controls identified in part (b) above might be overcome, using examples. (8 marks)

(20 marks)

- 3 An understanding of organisational culture is important because it can explain much of what happens in organisations and can also provide insights into how organisational effectiveness might be improved.

Required:

- (a) Explain what you understand by the term 'organisation culture'. (4 marks)
- (b) Charles Handy's classification identifies four distinct cultural types. Identify these four types and fully explain any two of these. (10 marks)
- (c) Identify and describe any two factors which might influence the development of an organisation's culture. (6 marks)

(20 marks)

4 Ineffective communication is frequently cited as being a major contributor to poor performance within organisations.

Required:

(a) **Distinguish between formal and informal methods of communication used within organisations.** (8 marks)

(b) **Explain the advantages and disadvantages of formal communications.** (6 marks)

(c) **Explain the advantages and disadvantages of informal communications.** (6 marks)

(20 marks)

5 All employees, at whatever level, have a responsibility not only for their own safety in the workplace, but also for those around them.

Required:

(a) **Identify and describe typical activities in which accidents might happen or where there may be risk or potential danger to employees.** (10 marks)

(b) **What advice would you give to a new employee to enable them to minimise their exposure to safety hazards and risks in the workplace, thereby ensuring as safe a working environment as possible?** (10 marks)

(20 marks)

End of Question Paper