

Managing People and Systems

ACCA CERTIFIED ACCOUNTING TECHNICIAN EXAMINATION

ADVANCED LEVEL

FRIDAY 9 DECEMBER 2005

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 T5



ALL FIVE questions are compulsory and MUST be attempted

1 Planning is an important business process and can be critical to an organisation's success.

Required:

- (a) Give two reasons why business planning is important to managers in organisations.** (4 marks)
- (b) Explain two main differences between strategic planning and tactical planning.** (4 marks)
- (c) Identify and briefly describe four elements that you might expect to see in an organisation's human resource plan.** (12 marks)

(20 marks)

2 All business and accounting systems require formal controls if they are to be useful and effective within an organisation: the payroll system is one example.

Required:

- (a) Explain the purpose of a payroll system.** (2 marks)
- (b) What information relating to individual employees would you expect to be held on a payroll file?** (6 marks)
- (c) Identify and explain four key controls relating to wages and salaries.** (12 marks)

(20 marks)

3 Delegation of authority is the process whereby a superior devolves to the subordinate part of his or her own authority to make decisions.

Required:

- (a) Give three reasons why a manager or supervisor might delegate some of their authority to their subordinates.** (6 marks)
- (b) What factors should a manager or supervisor take into account when deciding whether or not to delegate?** (6 marks)
- (c) Briefly give four reasons why many managers and supervisors are reluctant to delegate.** (8 marks)

(20 marks)

4 One of the main purposes of an effective appraisal system is to improve individual and organisational performance.

Required:

- (a) Identify the four key stages of the appraisal interview process. (4 marks)
- (b) Provide a full explanation of the kind of activities and actions you would expect to take place at any two of the stages you have identified in part (a) above. (8 marks)
- (c) Identify and explain two potential disadvantages of an appraisal scheme. (8 marks)

(20 marks)

5 Security aims to prevent others from illegally accessing, stealing and damaging the property of an organisation and/or the people who work in it.

Required:

- (a) Identify and explain the three basic principles of effective security. (12 marks)
- (b) Provide two examples of who or what might be particularly at risk in a business organisation. (4 marks)
- (c) Provide two examples of particular locations within an organisation that might be at risk. (4 marks)

(20 marks)

End of Question Paper