

Managing People and Systems

ACCA CERTIFIED ACCOUNTING TECHNICIAN EXAMINATION

ADVANCED LEVEL

FRIDAY 10 JUNE 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

515
Paper T5



Section A – ALL FIVE questions are compulsory and MUST be attempted

1 Organisation structures are the framework for getting work done efficiently and effectively. Businesses are organised and structured in a variety of different ways and as well as 'tall' or 'flat' structures, a matrix structure is adopted by some organisations.

Required:

- (a) What do you understand by the term 'matrix structure'? (4 marks)
 - (b) Identify and briefly explain four key advantages of a matrix structure. (8 marks)
 - (c) Identify and briefly explain four key disadvantages of a matrix structure. (8 marks)
- (20 marks)**

2 Legislation requires that the accounts of a public limited company must be audited.

Required:

- (a) Explain the role of an external auditor. (3 marks)
 - (b) What is the purpose of the external auditor's report and what would you expect to be included in it? (8 marks)
 - (c) What are the three main differences between the internal and the external auditor? (9 marks)
- (20 marks)**

3 Henri Fayol was a key contributor to the classical view of management and identified five functions of management which apply to any organisation. These are planning, organising, commanding, coordinating and controlling.

Required:

- (a) What are the key characteristics of the classical view of management? (10 marks)
 - (b) Fully explain what is involved in any two of Fayol's five functions. (10 marks)
- (20 marks)**

4 Conflict in organisations is often considered to be inevitable and can have positive as well as negative outcomes.

Required:

- (a) Identify and explain the key sources of conflict in organisations. (12 marks)
 - (b) Explain the win-win approach to resolving conflict and contrast this approach with win-lose and lose-lose approaches. (8 marks)
- (20 marks)**

- 5 Data in the workplace is potentially at risk of security breaches. It can be damaged, lost or stolen in the same way that equipment and valuables can.

Required:

(a) **Outline and briefly explain the potential risks to data held in organisations, including data that is held or transmitted electronically.** (10 marks)

(b) **Identify ways in which the risks to data identified in (a) can be reduced or avoided.** (10 marks)

(20 marks)

End of Question Paper