

Managing People and Systems

ACCA CERTIFIED ACCOUNTING TECHNICIAN EXAMINATION

ADVANCED LEVEL

FRIDAY 8 DECEMBER 2006

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 Many accounting systems are now computerised. Computerised accounting systems have a number of advantages over manual systems, but there are also a number of disadvantages.

Required:

(a) Identify four advantages of computerised accounting systems. (10 marks)

(b) Identify four disadvantages of computerised accounting systems. (10 marks)

(20 marks)

2 Every organisation is likely to be exposed to the risk of fraud.

Required:

(a) Identify four common types of fraud. (8 marks)

(b) Explain the consequences of the types of fraud identified in part (a) above. (12 marks)

(20 marks)

3 Motivation is a very important element in the management of individuals and can be a useful tool for improving productivity.

Required:

(a) Explain Abraham Maslow's theory of motivation. (10 marks)

(b) Give five major practical limitations of Maslow's theory. (10 marks)

(20 marks)

4 Training is the systematic development of the attitude, knowledge, skill and behaviour pattern required by an individual in order to perform a given task or job effectively.

Required:

(a) Explain five benefits of training for an organisation. (10 marks)

(b) Explain five benefits of training for individual employees. (10 marks)

(20 marks)

5 An effective health and safety policy is an important part of maintaining the health and safety standards promoted by the International Labour Organisation.

Required:

(a) Identify the five key elements that you would expect to see in a health and safety policy. (10 marks)

(b) Identify five steps an organisation can take to ensure that its health and safety policy is effective.
(10 marks)

(20 marks)

End of Question Paper