

Certified Accounting Technician Examination
Advanced Level

Managing People and Systems

Friday 7 December 2007

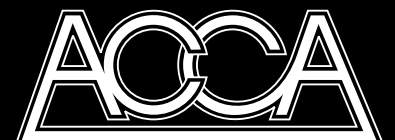
Time allowed: 2 hours

ALL FIVE questions are compulsory and MUST be attempted.

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

Paper T5



ALL FIVE questions are compulsory and MUST be attempted

1 The accounting function is part of the broader business system and does not operate in isolation. Accounting systems must be adequate to fulfil a range of objectives.

Required:

(a) Identify **FOUR** key purposes of an accounting system. (8 marks)

(b) Identify and explain, with the use of examples, any **TWO** organisational factors that might influence the accounting systems of a business. (12 marks)

(20 marks)

2 Control systems make sure that the organisation drives its plans forward and achieves its objectives. An effective control system will promote corrective actions where necessary and also help to detect and deter fraud or prevent inefficiency.

Required:

(a) List **EIGHT** types of internal controls that can be used by an organisation. (8 marks)

(b) Fully explain any **THREE** of the types of controls identified in part (a) above. (12 marks)

(20 marks)

3 Team working allows tasks to be shared amongst a number of individuals so that they get done faster and more effectively and with a greater range of skills and knowledge than by individuals working alone.

Required:

(a) Fully explain any **TWO** different approaches to the organisation of teamwork. (8 marks)

(b) Describe any **FOUR** of the team roles identified by Belbin and explain their contribution to the team. (12 marks)

(20 marks)

4 There are several different schools of learning theory which help to describe and understand how people learn.

Required:

(a) Using the work of either Honey and Mumford or Kolb, explain the **FOUR** key elements of the experiential learning cycle. Your explanation should include a fully labelled diagram. (10 marks)

(b) Identify and fully explain any **TWO** of the learning styles classified by Honey and Mumford. (10 marks)

(20 marks)

- 5** Security aims to prevent others from taking away or doing damage to things that belong to your organisation and/or the people who work within it.

Required:

- (a) **Identify and explain any FOUR vulnerable points found on business premises and within systems.** (8 marks)
- (b) **Give FOUR examples of security procedures that should be in place in an organisation and explain how the contents of each might protect the organisation from potential security risks.** (12 marks)

(20 marks)

End of Question Paper