
CERTIFIED ACCOUNTING TECHNICIAN
STAGE 1 EXAMINATIONS
S1.3 EFFECTIVE WORKING IN ACCOUNTING
AND FINANCE
THURSDAY: 05 DECEMBER 2019

INSTRUCTIONS:

- 1 Time allowed: **2 hours**
- 2 This examination has **one** section only: **Section A**
- 3 Section A has **50 compulsory** multiple choice questions equal to 2 marks each.

1. The shareholders of a bank are examples of:
- A Primary stakeholders
 - B External stakeholders
 - C Internal stakeholders
 - D Statutory stakeholders
 - E None of the above
- (2 marks)**
2. Which of the following are aspects of professional presentation?
- (i) Neat
 - (ii) Legible
 - (iii) Effective
 - (iv) Short and simple
- A (i) only
 - B (iii) and (iv) only
 - C (i) and (ii) only
 - D (i), (ii), (iii) and (iv)
 - E None of the above
- (2 marks)**
3. Organisational policies and procedures are put in place to:
- A Increase bureaucracy
 - B Circumvent health and safety regulations
 - C Avoid compliance requirements
 - D Promote personal freedoms at work
 - E None of the above
- (2 marks)**
4. Which of the following is a potential advantage of team working?
- A Increased conflict
 - B Increased innovation
 - C Increased time taken to make decisions
 - D Increased resources requirements
 - E None of the above
- (2 marks)**
5. Which of the following is an example of a line function?
- A Accounting and finance
 - B Human resources
 - C IT
 - D Administration
 - E None of the above
- (2 marks)**
6. Cynthia works as a finance manager in B Bank. Cynthia reports to the Finance Director - Tressy. Cynthia has two accounts assistants, Abel and Patience. Abel joined B Bank last year, Patience only joined B Bank last month.
- Which of the following statements is true?
- A Tressy is Abel's line manager
 - B Cynthia has staff authority over Abel and Patience
 - C Abel is more senior than Patience
 - D Cynthia has authority over Tressy
 - E None of the above
- (2 marks)**

7. The use of standard fonts, colours and layouts refers to?
- A Corporate image
 - B Corporate style
 - C Personal style
 - D House style
 - E None of the above
- (2 marks)**
8. Charity compiled a report for her line manager, Celestin. When reviewing the report Celestin was impressed that the report was delivered early and the calculations within were all correct. However, Celestin emailed the report back to Charity as the latest sales figures had been incorrectly omitted.
- Which of the following correctly describes the fault in Charity's report?
- A Not timely
 - B Incomplete
 - C Inaccurate
 - D Inappropriate
 - E None of the above
- (2 marks)**
9. Francis has been asked to calculate the value of materials needed for production next month. The production manager indicated that this month's purchases of 2,000 kilograms will need to increase by 15% to meet demand, and prices will rise by 2%. This month's materials cost RWF22,500 per kilogram, including VAT at 18%.
- What is the VAT-exclusive value of next month's material order?
- A RWF38,898,320
 - B RWF43,855,940
 - C RWF44,733,068
 - D RWF52,785,020
 - E None of the above
- (2 marks)**
10. Sonia has been asked for the mode value of the price of material B2b this month. Sonia has identified five separate purchase invoices, sequentially priced at RWF22,400, RWF23,550, RWF23,550, RWF21,400, RWF22,340, with the most recent purchase being the last invoice in the list.
- What is the mode value for the purchases of B2b?
- A RWF21,400
 - B RWF22,340
 - C RWF22,648
 - D RWF23,550
 - E None of the above
- (2 marks)**

11. Patrick has been asked to calculate the average number of employees across the year. At the start of January his company employed 38 people. At the end of April two new people started, but at the end of October four people left.

What was the mean number of people employed throughout the year?

- A 38.3
- B 38.6
- C 38.7
- D 38.8
- E None of the above

(2 marks)

12. Which of the following statements is correct?

- A Urgent tasks must be completed before important tasks
- B Important tasks must be completed before urgent tasks
- C Urgent and important tasks rank equally
- D Unexpected tasks must be completed before urgent and important tasks
- E None of the above

(2 marks)

13. Which of the following are aspects of professional business communications?

- A Full sentences
- B Friendly tones
- C Abbreviations
- D Colloquial expressions
- E None of the above

(2 marks)

14. Gladys, a sales manager, has been told by the Accounting and HR functions that she must make one member of her team redundant. Gladys has decided that as the most recent person to be recruited, Oliver, will be the person to lose his job, but is very anxious about breaking this news to him.

Which of the following is the most appropriate method of communication from Gladys to Oliver?

- A Email
- B Letter
- C Text message
- D Face-to-face conversation
- E None of the above

(2 marks)

15. Accounting and banking records must be kept for a minimum of:

- A The current period plus three years
- B The current period plus five years
- C The current period plus seven years
- D The current period plus ten years
- E None of the above

(2 marks)

16. Thierry submitted a joint piece of work with his colleague Vestine. The report was submitted to their line manager Patrick. The report was of a high standard, except for one minor mistake. Patrick submitted the report, without checking it, to his line manager, who found the error and sent it back for correction.

Patrick sent the report back to Thierry, alongside a strongly worded email, warning Thierry that such errors would not be tolerated in the future. Thierry was very upset by this, as the mistake was made by Vestine. Patrick suspects that he has been blamed as Patrick is Vestine's uncle.

Which of the following correctly identifies the source of conflict here?

- A Unfair treatment
- B Differences in status
- C Differences in working styles
- D Personality clashes
- E None of the above

(2 marks)

17. Audrey processed invoices to the value of RWF33,400, RWF31,500, RWF35,000, RWF32,500 and RWF 31,500 for photocopying charges.

What is the median value of these invoices?

- A RWF31,500
- B RWF32,500
- C RWF32,780
- D RWF35,000
- E None of the above

(2 marks)

18. This month Manzi paid a VAT-inclusive price of RWF44,500,000 for 2,500 kilogram of material XW. Next month Manzi expects prices to rise 3%. VAT is paid at 18%.

How much will a kilogram of material XW cost next month on a VAT-exclusive basis? (Use 2 decimal places for all calculations)

- A RWF15,084.75
- B RWF15,537.29
- C RWF17,800.00
- D RWF18,334.00
- E None of the above

(2 marks)

19. Eric's job involves the procurement of materials and supplies used in the business. Which function does Eric work in?

- A Marketing
- B IT
- C Accounting and finance
- D Purchasing
- E None of the above

(2 marks)

20. A systematic process of planning for the future and of gaining experience and training relevant to the directions in which employees want to develop' is describing which of the following?

- A Training
- B Development
- C Mentoring
- D Continuing Professional Development
- E None of the above

(2 marks)

21. Which of the following is a standardised, efficient way of sending messages within an organisation?
- A Emails
 - B Text messages
 - C Memos
 - D Informal report
 - E None of the above
- (2 marks)**
22. Supporting data and documents can be found in which section of a report?
- A Executive summary
 - B Introduction
 - C Recommendations
 - D Conclusions
 - E None of the above
- (2 marks)**
23. Jean Baptiste has recently taken on additional responsibilities at work, and at the same time a colleague has been away from the office due to illness. Jean Baptiste is now struggling to complete all of his routine tasks.
- Which of the following could result from the situation described above?
- (i) Jean Baptiste could fall ill himself
 - (ii) Jean Baptiste could miss crucial deadlines
 - (iii) Other employees could miss their deadlines
- A (i) only
 - B (i) and (ii) only
 - C (ii) and (iii) only
 - D (i) (ii) and (iii)
 - E None of the above
- (2 marks)**
24. Which of the following correctly describes the working capital requirements of an organisation?
- A Inventory + receivables + cash – payables – overdrafts
 - B Inventory + payables + cash – receivables – overdrafts
 - C Payables – receivables
 - D Inventory + receivables – payables
 - E None of the above
- (2 marks)**
25. Which of the following is a method that employees can use to resolve conflicts themselves?
- A Referral to a line manager
 - B Referral to the HR department
 - C Launching a formal grievance claim
 - D Requesting mediation
 - E None of the above
- (2 marks)**

26. Joseph has been asked to provide a graphical breakdown of his company's sales, demonstrating the contribution that each of its four product lines make to overall sales revenue.

The most appropriate presentation tool would be?

- A Pie chart
- B Line chart
- C Bar chart
- D Table
- E None of the above

(2 marks)

27. Which of the following are benefits of training and development for the employee?

- A Fewer supervisors needed
- B Increased output
- C Fewer compliance failures
- D Enhanced ability to recruit
- E None of the above

(2 marks)

28. Which of the following statements describes an aspect of management accounts?

- A They must be presented in compliance with detailed regulations
- B They are used by external parties
- C They are used for measuring performance
- D They must be audited
- E None of the above

(2 marks)

29. Rugira is writing a letter to a potential customer that he has not met before. He began the letter with the greeting 'Dear Sir'.

How should Rugira close his letter?

- A Kind regards
- B Yours sincerely
- C With thanks
- D Yours faithfully
- E None of the above

(2 marks)

30. Therese and Seth have worked well together in the sales team for a number of months. Last month, they both applied for a promotion, and since this has happened, they have struggled to co-operate. For instance, Therese has refused to refer contacts onto Seth, and Seth has failed to pass on vital emails to Therese.

Which of the following describes the current situation between Therese and Seth?

- A Win - Lose
- B Lose - Win
- C Win - Win
- D Lose - Lose
- E None of the above

(2 marks)

31. Gael has placed an order for some stationery. Last month the same order cost RWF55,000 including VAT at 18%. This month the same order cost RWF48,424.34 excluding VAT at 18%.
- By how much has the price of the stationery risen?
- A 3.17%
 - B 3.30%
 - C 3.75%
 - D 3.89%
 - E None of the above
- (2 marks)**
32. Nadege is the senior HR manager, and emails the new accounts assistant, Fiston, to request confirmation of his date of birth.
- What form of communication is this?
- A Vertical
 - B Horizontal
 - C Diagonal
 - D Informal
 - E None of the above
- (2 marks)**
33. Regular monitoring and review are essential for?
- (i) Identifying that goals/plans are realistic and achievable
 - (ii) To keep pressure on employees to outperform their objectives
 - (iii) To allow progress towards goals to be assessed
- A (i) and (ii) only
 - B (i) and (iii) only
 - C (ii) and (iii) only
 - D (i) (ii) and (iii)
 - E None of the above
- (2 marks)**
34. Which of the following statements about Occupational Safety and Health (OSH) is correct?
- A Employers have a duty to provide employees with smoking breaks
 - B Hazardous materials may not be stored in the workplace
 - C Employees must purchase their own safety equipment
 - D An OSH practitioner must be appointed
 - E None of the above
- (2 marks)**
35. Which of the following sets out what sort of personal qualities the organisation is looking for in a particular role?
- A Job description
 - B Person specification
 - C Appraisal form
 - D Curriculum Vitae
 - E None of the above
- (2 marks)**

36. Charity has been instructed by her manager to stop working on her current tasks, and to go to the sales department to help them fulfil an order for her company's largest customer. Charity has been told that failing to meet this order could result in the loss of the customer's future business.

Which of the following statements is correct?

- A Charity's new task is not urgent or important
- B Charity's new task is urgent, but not important
- C Charity's new task is not urgent, but is important
- D Charity's new task is urgent and important
- E None of the above

(2 marks)

37. In her appraisal, Giselle, the personal assistant to the managing director signed off on a number of objectives, including one that stated 'her typing speed needed to increase by 15 words per minute'.

Which of the following is missing from Giselle's objective?

- A Specific
- B Measurable
- C Agreed
- D Time bound
- E None of the above

(2 marks)

38. Health and Safety laws are an example of:

- A How the organisation does business
- B How the organisation treats its employees
- C Responsibilities to shareholders/stakeholders
- D Responsibilities to the State
- E None of the above

(2 marks)

39. Which of the following may create a delay in the communication process due to the need to 'decode'?

- A Use of email
- B Use of jargon
- C Use of a memo
- D Use of video clips
- E None of the above

(2 marks)

40. To improve the usefulness of his reports Basile, an accounts assistant, has been told to spend two weeks working in the production and sales functions of his business. The aim of this is to give Basile a greater understanding of how his reports are used by other parts of the business.

This is an example of:

- A Job rotation
- B Mentoring
- C Temporary promotion
- D Action learning
- E None of the above

(2 marks)

41. Which of the following can be used to show the relationship between two by plotting points and joining them up with straight or curved lines?
- A Pie chart
 - B Table
 - C Line graph
 - D Bar chart
 - E None of the above
- (2 marks)**
42. Benitha has been asked to tidy her desk at the end of the working day, as her manager is unhappy at how messy Benitha tends to leave it.
- Which of the following statements about policies and procedures is correct?
- A Policies and procedures are used by managers to exert their authority
 - B Policies and procedures typically slow down productivity
 - C Policies and procedures are designed to protect the employee and the employer
 - D Policies and procedures are imposed by law
 - E None of the above
- (2 marks)**
43. The most frequently occurring number in a sequence is known as:
- A The mode
 - B The median
 - C The mean
 - D The frequency
 - E None of the above
- (2 marks)**
44. Gloria feels that she has been the victim of harassment by one of her colleagues. When Gloria referred this to her line manager, he laughed this off and said that 'it was just workplace chatter'.
- Which of the following actions should Gloria take next?
- A Launch a formal grievance complaint
 - B Resign from her role
 - C Contact the police
 - D Laugh it off as her manager suggests
 - E None of the above
- (2 marks)**
45. Which of the following is provided by the payroll function to other parts of an organisation?
- A Employee's pension contributions
 - B Date of commencement of employment
 - C Standard and overtime hours worked
 - D Wage and overtime rates
 - E None of the above
- (2 marks)**
46. Claude, a junior accounts assistant, was recently turned down for a promotion at work. In his debrief interview Claude was told that he lacked knowledge of two key computer programmes required to carry out the higher level job effectively. Claude was encouraged to be told that, if he rectified this gap he will be eligible for promotion the next time it becomes available.
- Which of the following is the best way for Claude to gain the knowledge required?

- A Attend a training course
- B Attend a management development course
- C Increase his Continuing Professional Development
- D Find a mentor
- E None of the above

(2 marks)

47. Which of the following is commonly abbreviated to 'PDP'?

- A Planned Development Programme
- B Personal Destination Point
- C Personal Development Plan
- D Programmable Detailed Plan
- E None of the above

(2 marks)

48. The ability to maintain accounting records accurately is an example of?

- A Hard skills
- B Soft skills
- C Interpersonal skills
- D Communication skills
- E None of the above

(2 marks)

49. Yves is an accounts assistant, working under the direction of the management accountant David. Yves has been asked to help out with an IT project, reporting into the IT manager Nazou.

Yves is already struggling to meet his month-end accounting tasks, and has just been given an urgent extra piece of work by Nazou.

What should Yves do?

- A Work in his own time to meet deadlines
- B Speak to Nazou
- C Speak to David
- D Contact the Human Resources function
- E None of the above

(2 marks)

50. Assertive communication means:

- A Using blunt language to explain yourself
- B Using passive language to avoid offending others
- C Standing up for your own rights and opinions without dismissing the rights of others
- D Marking all communications as 'urgent'
- E None of the above

(2 marks)

Total (100 marks)

