



CERTIFIED ACCOUNTING TECHNICIAN

STAGE 1 EXAMINATIONS

**S1.3: EFFECTIVE WORKING IN ACCOUNTING AND
FINANCE**

DATE: THURSDAY 28, NOVEMBER 2024

MARKING GUIDE AND MODEL ANSWERS

SECTION A

Marking guide

1. A
2. B
3. A
4. C
5. A
6. B
7. D
8. B
9. C
10. C
11. C
12. B
13. B
14. D
15. C
16. B
17. D
18. C
19. C
20. C
21. C
22. D
23. C
24. C
25. C
26. D

27. C
28. B
29. B
30. C
31. C
32. D
33. D
34. B
35. B
36. D
37. B
38. B
39. D
40. B
41. D
42. B
43. D
44. B
45. B
46. B
47. D
48. C
49. B
50. C

2 Marks for each correct answer 2

Total marks 100

Model Answers

1. The correct answer is A

The correct answer is A, because discussion is necessary because of the sensitivity of the issue, and the need for interactive question and answer. Hence making face to face conversation is the most appropriate form of communication to be used by Uwinana Claire while taking an action for Nshuti John.

The rest of the other options: B, C and D are not correct answers since a letter is a very flexible and versatile medium of written, person to person communication. It can be used for many business purposes like; requesting, supplying, and confirming information and instructions; offering and accepting goods and services; conveying and acknowledging satisfaction and dissatisfaction (e.g., complaint and adjustment letters); and explaining what else is in an information package via a cover letter; whereas telephone is used for instance, calling and the sending of SMS which may take too long if the receiver is not notified in advance and; notice boards/intranets is a method of communication of key information to internal employees.

2. The correct answer is B

The correct answer is B, since the finance function must focus on providing data, not building stakeholder relationships is not the correct statement in relation to the stakeholders rather the primary objective of a finance function is to provide information to, or receive information from, them. This makes it an important relationship, and one to be developed. Therefore, maintaining stakeholder relationships is also a responsibility of finance function.

The rest of the other options: A, C and D are not the correct answers since they are correct statements about the stakeholders.

3. The correct answer is A

The correct answer is A, because your altitudes is a not among the suggested frame work for a message preparation rather your objectives is the one to be considered.

The rest of the other options: B, C and D are not correct answers since they are among the suggested framework for message preparation. These include: (i) your objectives; (ii) factual statements; (iii) problems highlighted; and (iv) potential solutions.

4. The correct answer is C

The correct answer is C; because identify where you are **on track** is not correct statement regarding regular monitoring and review rather regular monitoring and review is important in identifying where you are **off track** or behind schedule on your development plan, so that you can adjust your effort and activity as required.

The rest of the other options: A, B and D are not correct answers since they are correct statements in which regular monitoring and review is important in an organisation.

5. The correct answer is A

The correct answer is A, since non-verbal communication can be conveyed by the **non-subtleties** of body language, even when the individual concerned is not aware of it is not the correct statement about person image rather non-verbal communication can be conveyed by the subtleties of body language, even when the individual concerned is not aware of it is the correct statement.

The rest of the other options: B, C and D are not the correct answers since they are correct statements about the person image.

6. The correct answer is B

The correct answer is B; because negotiation is not part of the three basic ways in which a conflict or problem can be worked out as stated by the win- win model.

The rest of the options: A, C and D are not the correct answers since they are three basic ways in which a conflict or problem can be worked out as stated by the win- win model. In a win- lose, one party gets what they want at the expense of the other; whereas; for the lose-lose, a compromise solution is found so that neither party gets what they really wanted; and in a win-win, both parties work together to understand each other's needs and concerns, and generate options to try to get as close as possible to what each party really wants.

7. The correct answer is D

The correct answer is D, which is all of the above because it combines all formal or informal procedures an organisation will have in addressing a wide matter. These are: (i)Handling of cash receipts; (ii)The recording of payroll details; (iii)The processing of expenses claims; and (iv)The authorization of payments and the secure storage of data

The rest of the other options: A, B and D are not the correct answers since they list few correct answers.

8. The correct answer is B

The correct answer is B, because bar charts are useful for showing or comparing magnitudes or sizes of items: for example, sales revenue or expenditure on a month-by-month basis, or training costs per department. Therefore, Jean Claude Habimana will use this bar chart organise this data and present it well.

The rest of the other options: A, C and D are not the correct answers since line graphs are useful for showing the relationship between two variables by plotting points and joining them up with straight or curved lines. These are particularly useful for demonstrating trends, such as the increase in departmental output as more time/money is invested in training and development or fluctuations

in revenue or expenditure (or other values) over time; whereas pie charts are useful for showing the relative sizes of the component elements of total value or amount represented by the 360 degrees of the circle or pie chart; and the option D, which is none of the above is not the right option since the correct answer is available.

9. The correct answer is C

The correct answer is C, because increased efficiency and productivity, through faster, more skilled work is not a benefit of training to individual level rather it is a benefit of training to the employing organisation.

The rest of the other options: A, B and D are not correct answers since they are the benefits of training to individual

10. The correct answer is C

The correct answer is C, which is lighten Niyonzima Samuel existing workload in order to free up time to meet the deadline. This will ensure that Niyonzima performs those tasks of reporting and declaration of taxes which have tight deadlines on time and hence contribute to attainment of departmental objectives.

The rest of the other options: A, B and D are not correct answers they are not the best course of action to be taken in this situation.

11. The correct answer is C

The correct answer is C, which is diagonal since the store manager is in a different function and also below the director of human resources. Normally diagonally communication flow direction is between a subordinate and a manager in a different department.

The rest of the other options: A, B and D are not correct answers since communication can travel in different directions, for example, vertically between a manager and their subordinate, horizontally between colleagues, and option D, which is none of the above is not the right option since the correct answer is available.

12. The correct answer is B

The correct answer is B, because reliability personal qualities means that when taking on work, you must ensure that it gets done and meets professional standards. Therefore, the users must be able to depend/ rely on the information in the reports presented to them. Hence Muneza Christophe needs to improve reliability quality in the submission of the reports to the senior management and other stakeholders.

The rest of the other options: A, C and D are not correct answers since they are not personal qualities that Muneza Christophe needs to improve on in this situation since co-operation is all about working together with colleague; whereas respect means as an accountant, you should

respect others by developing constructive relationships and recognising the values and rights of others; and responsibility means that; in the workplace you should take ownership of your work.

13. The correct answer is B

The correct answer is B, because individuals with unresolved conflicts become resentful, demotivated and uncooperative. They may end up withdrawing their contribution to the group or actively seek to sabotage the group.

The rest of the other options: A, C and D are not correct answers since they do not express correctly the effects of unresolved conflict and dissatisfaction within a team to the individuals and option A and C list only two effects yet they are three and option D includes cooperative yet it is not the effects of unresolved conflict and dissatisfaction within a team.

14. The correct answer is D

The correct answer is D, since all of the above expressions which are: (i) Colloquialisms, (ii) Jargon, and (iii) Double meanings should be voided as colloquialisms implies use of words or phrases that are not formal or literary and are used in ordinary or familiar conversation, for example (e.g) slang words, double meanings words that have alternative meanings and Jargon means using technical terms or buzz words that only fellow technicians will know.

The rest of the other options: A and C are not the correct answers since they list few expressions that should be voided and the option D, which is none of the above, is not the right option as the correct answer is available.

15. The correct answer is C

The correct answer is C, because base organisational policies and procedures on ethical requirements is not correct statements for an organisation to ensure compliance with legal and regulatory requirements rather organisational policies and procedures (and related employee training) should be based on legal requirements.

The rest of the other options: A, B and D are not the correct answers since they are correct statements for which an organisation should base to ensure compliance with legal and regulatory requirements.

16. The correct answer is B

The correct answer is B; since you should **not** keep copies of work plans and schedules, and any work request forms schedule is not correct statement regarding monitoring plans rather the correct statement is you should keep copies of work plans and schedules, and any work request forms schedule. This will enable you to check that your work is on track with your current schedule; review and keep track of original work requests, plans and priorities, as the situation changes; monitor the need for follow-up action and review your scheduling and workload management, perhaps with your supervisor or learning coach, to see how effectively you have translated work requests into plans and schedules.

The rest of the other options: A, C and D are not correct answers they are correct statements about monitoring the plans. This is important that schedules are monitored to ensure that everything is happening as and when expected. If not, adjustments may have to be made, either to how the task is being done (if extra effort or resources are required) or to the plan or deadline (if it was unrealistic).

17. The correct answer is D

The correct answer is D, all the above are the elements that effective team work requires. These elements are; (i) Clear shared objectives and performance feedback; (ii) A mix and balance of people in the team; and Co-ordination, collaboration and communication.

The rest of the other options: A, B and C are not correct answers since they list few elements of effective team work.

18. The correct answer is C

The correct answer is D; because all of the above are the ways of adhering to instructions and departmental practices for maintaining communication with your line manager. These ways are; (i) Providing information, and reporting on work progress and results; (ii) Seeking and receiving feedback on your work performance; (iii) Reporting by exception and (iv) Seeking learning and development opportunities in your work.

The rest of the options: A, B and D are not the correct answers since they list few ways of adhering to instructions and departmental practices for maintaining communication with your line manager.

19. The correct answer is C

The correct answer is C, which is reputation damages because the Director of Human Resource and Managing Director at Global WX Ltd would start losing confidence in the capability of the Finance Manager, Mr. Muhire Modeste due to his failure to coordinate work in his department which would impose the company into fines and penalties and reputation damages of the company name. The harm to the finance manager is professional image damage due to late deliverables.

The rest of the other options A, B and D are not correct answers since it is unlikely that the financial manager will face the risk of financial damages due to late submission of financial reports and declaration of taxes; neither the late completion of tasks will not result into employment termination and there will be no litigations risks due to late submission of reports and late declaration of taxes.

20. The correct answer is C

The correct answer is C, because store and control functions are not example of staff functions since staff functions, exist to support the line functions in fulfilling their objectives; providing them with the resources, systems and information they need to perform their activities efficiently and effectively.

The rest of the other options: A, B and D are not the correct answers since they are examples of staff functions.

21. The correct answer is C

The correct answer is C; because all the organizations should have a written grievance procedure which is communicated to all employees and it should state to whom an employee should go with a particular type of grievance.

The rest of the options: A, B and D are not the correct answers since they are not correct statement or words to complete the sentence on the grievance.

22. The correct answer is D

The correct answer is D; because a competence framework sets out what an employee should be able to do and ought to know. Be prepared to formulate a Personal Development Plan for your own role, based on your own identified career goals, competences, strengths and weaknesses.

The rest of the other options: A, B and C are not correct answers since planning a learning and development programme; establishing learning targets and broadening the employee's knowledge and experience may come later when the individual to define development goals which are relevant to them, and to seek out learning opportunities which suit their needs, preferences and opportunities.

23. The correct answer is C

The correct answer is C, because hard skills refer to a person's knowledge and technical skills, which may be learned and perfected over time. These skills include bookkeeping.

The rest of the other options: A, B and D are not correct answers since interpersonal skills/soft skills refers to attributes that one human may use to interact with others. Soft skills phrase is mainly used in job descriptions; and option D, which is none of the above is not the right option since the correct answer is available.

24. The correct answer is C

The correct answer is C; because the two key documents used by the organizations to define the requirements of a job and a job holder are job description and person specification.

The rest of the options: A, B and D are not the correct answers since job description and learning needs, job rotation specification and career goals and person specification are not the correct documents that would be used by organisation to define the requirements of a job and a job holder.

25. The correct answer is C

The correct answer is B, because as per the ICPAR Continuing Professional Development Policy; a member in good standing is required to have CPD which is evidenced by the declaration of 40 CPD hours (20 structured hours and 20 un structured hours).

The rest of the other options: A, C and D are not correct answers since they are not in line with ICPAR Continuing Professional Development Policy.

26. The correct answer is D

The correct answer is D, because it combines all correct options which are the consequences of the late declaration and payment of taxes to Niyonzima Samuel and Global WX Ltd.

The rest of the other options: A, B and C are not correct answers since option A and option C; list only one possible answer and the option B list wrong answer which is not the consequence of late declaration and payment of taxes but this affects the company image in accessing the funds from the banks.

27. The correct answer is C

The correct answer is C, since your organisation may seek to project itself as creative, youthful and **formal** is not the correct statement about corporate image rather your organisation may seek to project itself as creative, youthful and informal is the correct statement.

The rest of the other options: B, C and D are not the correct answers since they are correct statements about the person image.

28. The correct answer is B

The correct answer is B, because dealing with petty cash as the petty cashier is on sick leave is not an example of routine tasks rather is an example of un expected tasks. The un expected tasks may be one-off special assignments, such as performing a specific task on behalf of an employee who is on sick leave, or assisting a colleague to complete their tasks but not routine tasks.

The rest of the other options: A, C and D are not correct answers since they are examples of routine tasks that you do on daily, weekly or monthly basis which make up a job.

29. The correct answer is B

The correct answer is B, because the total invoices amount includes 18% relating to Value Added Taxes (VAT) and the VAT on total invoices of FRW 682,358,940 is FRW 104,088,652 (i.e. FRW 682,358,940*18/118).

The rest of the other options: A, C and D are not the correct answers since option A, is based on VAT exclusive where total invoices of FRW 682,358,940 is multiplied by 18/100 and get answer of FRW 122,824,609 whereas; the option C is transposed figure of FRW 104,808,652 and the option D which is none of the above is not the right option since the correct answer is available.

30. The correct answer is C

The correct answer is C; because job specification is a concise statement of the tasks and responsibilities of a particular job.

The rest of the options: A, B and D are not the correct answers since person specification sets out what sort of personal qualities the organisation is looking for in your role; whereas personal development plan is a clear developmental action plan which, once agreed with the individual's supervisor, acts as a 'learning contract' between them; and the option D, which is none of the above is not the right answer since the correct answer is available.

31. The correct answer is C

The correct answer is C, because email is a method for sending electronic messages from one computer to another, either internally within the workplace or to an external party. Hence this makes the statements (i) email is easy to use, extremely fast and relatively **expensive** to be incorrect statements about email rather email is easy to use, extremely fast and relatively cheaper.

The rest of the other options: A, B and D are not correct answers since option A; list only wrong answers whereas option B; list wrong and right answers and the option D; which is all of the above is not correct since it combines wrong and correct answers.

32. The correct answer is D

The correct answer is D, because the executive summary (or summary) should be a short overview setting out the main findings of the report along with a summary of the key conclusions and recommendations. Although presented at the start, it is often written last as this is the best time to assess what the most important headline points are. Therefore, the correct statement is that it is written last and presented first.

The rest of the other options: A, B and C are not the correct answers since they are correct statements about the executive summary as part of informal report structure and style.

33. The correct answer is D

The correct answer is D, because indifferences in working style is not the cause of conflict in team rather the cause of the conflict in team work is differences in working style.

The rest of the other options: A, B and C are not correct answers since they are the cause of the conflicts of working as team in the work environment. These causes of conflicts are: (i) Personality differences (ii) Competition between groups or departments for limited resources and (iii) Differences in status.

34. The correct answer is B

The correct answer is B, because coordinating is not among the reasons why accounting information supports managers in making sound decisions about the resources available to them.

The rest of the other options: A, B and D are not the correct answers since option A and B, are the reasons why accounting information supports managers in making sound decisions about the resources available to them. It equips managers for Planning by helping them to understand the financial implications of their planned activities; what resources are or are not available to implement them (i.e. whether their planned activities are affordable); and their potential costs and benefits in financial terms (i.e. whether the planned activities are cost effective and worthwhile). It also equips them for controlling by helping them to measure the results of their activities against their plans; whether they came in 'on budget' (in line with anticipated costs); whether they earned the expected revenues and profits; whether resources were efficiently used; and so on, and option D, which is none of the above is not the right option since the correct answer is available.

The other managerial functions like organizing, coordinating and leading can be performed without financial resources implication.

35. The correct answer is B

The correct answer is B; because ensuring that you tidy away all sensitive and confidential documents is not correct statement about the work habits for organising and maintaining your own work area because untidy means not arranged neatly and in order. Hence the correct statements would be ensuring that you tidy away all sensitive and confidential documents.

The rest of the options A, B and D are not the correct answers since they are correct statement about the work habits for organising and maintaining your own work area. These includes; (i) ensuring that you and others can move efficiently and safely around the work area, without obstructions or hazards; positioning chairs for visitors, printer tables and filing cabinets for efficient use and (iii) Positioning your desk.

36. The correct answer is D

The correct answer is D, because (ii) organisations often publish policies and guidelines on how to use and how not to abuse communication tools such as the telephone and emails is the correct statements about communication policies.

The rest of the other options: A, B and C are not correct answers since option A which is both of them specify wrong and correct answers; whereas option B is incorrect because (i) there will often be **less** strict warnings about the unacceptability of offensive or illegal content in messages although we hope this would be common sense is not correct statements about communication policies rather the correct statements is that; there will often be strict warnings about the unacceptability of offensive or illegal content in messages although we hope this would be common sense ; and option C; which is neither of them is not correct answer since the correct option is available.

37. The correct answer is B

The correct answer is B, because the SMART objectives mean Specific; Measurable; Agreed; Realistic and Time-bounded. These objectives are explained below in detail for clarity.

Specific - states that specificity is necessary in order for a plan of action to be drawn up; measurable - states that you need to be able to review how you are progressing towards your goals and whether you've reached them so you need to state your objectives in a way that will enable you to measure or assess your performance; Agreed states that in many cases the achievement of development objectives will require the commitment of resources from your employer: the loss of your time while you study or train, the costs of training, your manager's time coaching you and so on; Realistic states that you need to ensure that your objectives are achievable, taking into account the various constraints under which you operate time, resources, ability and current commitments. Break the objectives down into smaller, manageable chunks, if necessary; and time bound include a timescale within which the objective is to be achieved.

The rest of the other options: A, C and D are not correct answers since correct statement in order of SMART Objectives.

38. The correct answer is B

The correct answer is B, because organisation structure is the 'shape' of an organisation, which reflects a number of decisions about how it will function most efficiently.

The rest of the other options: A, C and D are not the correct answers since they are not correct statements to complete the sentence as organisation charts are often used to illustrate the formal structure of an organisation or function. In their most basic form, they use boxed or unboxed captions to indicate particular units (e.g. the accounting function) or positions (e.g. accounting manager) and linking lines to indicate the relationships and communication between them; whereas organisation culture is generally understood as all of a company's beliefs, values and attitudes, and how these influence the behaviour of its employees and; organisational policies and procedures are an important part of organisational life, giving official instructions and guidelines on how things are done, providing clarity on dealing with issues and establishing the expected behaviours and standards of employees.

39. The correct answer is D

The correct answer is D, because all of the above are the correct statements that an action plan normally contains. These includes; (i) Details of each task which is part of the project; (ii) Start date of each task; (iii) Person responsible for each task; and (iv) Expected and actual costs (In some cases).

The rest of the other options: A, B and C are not correct answers since option A and B list few elements that an action plan should contain and the option C, which is neither of them is not correct since all are correct elements that should be contained in the action plan.

40. The correct answer is B

The correct answer is B, because not urgent and not important are tasks that can be slotted into the gaps between higher-priority tasks. (For example, periodically you may pack up out of date files to be stored in the archives).

The rest of the other options: A, C and D are not correct answers since urgent and important are tasks that must be done in the very near future and which are important to you and to other people in the organisation. (For example, you are asked to produce a report for a manager for a high-level strategy meeting tomorrow morning); whereas not urgent but important are tasks which are important but not immediately due. (For example, today is Monday and the project manager has asked for some product costings for Friday); however; if you leave non-urgent tasks too long, they become urgent; and urgent but not important are tasks which are urgent but will not be a major problem if not completed in time. (For example, there is no milk in the kitchen, and the shops are

about to close. The worst that can happen is some grumbling, until you can find time to shop the following morning.)

41. The correct answer is D

The correct answer is D, because all of the above are the correct statement about informal reports and style and these are: (i) Formal report can be a massive, complex and highly structured affair, presenting and analysing high level concepts and information; (ii) An informal report is generally used for less complex reporting tasks, so it does not require elaborate referencing, structuring and layout; and informal report still needs to have a clear structure and layout, to help the user to navigate through the information.

The rest of the other options: A, B and C are not correct answers since they list few correct answers about informal reports and style.

42. The correct answer is B

The correct answer is B; because realistic states that you need to ensure that your objectives are achievable, taking into account the various constraints under which you operate time, resources, ability and current commitments. Break the objectives down into smaller, manageable chunks, if necessary; and time bound include a timescale within which the objective is to be achieved.

The rest of the other options: A, C and D are not correct answer since specific states that specificity is necessary in order for a plan of action to be drawn up; whereas measurable states that you need to be able to review how you are progressing towards your goals and whether you've reached them so you need to state your objectives in a way that will enable you to measure or assess your performance; and agreed states that in many cases the achievement of development objectives will require the commitment of resources from your employer: the loss of your time while you study or train, the costs of training, your manager's time coaching you and so on;

43. The correct answer is D

The correct answer is D; because the induction training is the first training a new staff joining the organization should have first in order to have an overview of the organization.

The rest of the options: A, B and C are not the correct answers since the new staff can start benefiting from on job training course (coaching) or organized internal trainings or external internal training course after the induction training.

44. The correct answer is B

The correct answer is B, because producing a breakdown of sales by product report for a meeting is not an example of important tasks rather is an example of urgent tasks. The urgent tasks are tasks for which there is a deadline in the near future. The rest of the other options: A, C and D are not correct answers since they are examples of important tasks, these are jobs that have major value or potential consequences for the organisation.

45. The correct answer is B

The correct answer is B, because house style is an expression of how the organisation wants to present itself in its communications.

The rest of the other options: A, C and D are not correct answers since option A which is both of them specify wrong and correct answers; whereas option C; which is neither of them is not correct answer since the correct option is available; and option D; is incorrect because house style may be developed **formally**, as the way we do things around here, which people pick up through modelling their messages on existing examples is not correct rather the house style may be developed informally, as the way we do things around here, which people pick up through modelling their messages on existing examples.

46. The correct answer is B

The correct answer is B; because the best course to be taken in this situation is to seek your assistance on your peer senior accounts officer who is recording the transactions in the systems.

The rest of the options: A, C and D are not the correct answers since normally, it is prohibited to discuss company's information with another person working in another company; and he may seek assistance to their line manager after they consulted their peer either those who in charge of recording transaction or those who have awarded the tender to under the exact transaction's relation to the tendered awarded and how it will be treated in the books of accounts.

47. The correct answer is D

The correct answer is D, all the above are the others possible criteria that could be used to determine the order in which tasks should be completed. The other possible criteria for determining the order in which tasks should be completed includes (i) Arrival time: performing tasks in the order in which they are requested; (ii) Most nearly finished: starting with the task nearest completion. (It is satisfying ticking off finished tasks and frustrating to interrupt a nearly complete task to start something else); (iii) Shortest task first: enabling you to get lots of tasks out of the way quickly; (iv) Longest/most difficult task first: enabling you to get some momentum on tasks you might otherwise procrastinate over; and (v) Difficulty of handover: if you are about to go on holiday, say, you should tackle the things that it will be most difficult for someone else to take over while you are away.

The rest of the other options: A, B and C are not correct answers since they list few others possible criteria that could be used to determine the order in which tasks should be completed.

48. The correct answer is C

The correct answer is C, which Both options A; (i) Required skills, experience and knowledge, which people can contribute to the task and option B; (ii) The way people contribute to the functioning of the team are correct factors of the mix and balance need in order for a team to function well together, and to fulfil its task objectives.

The rest of the other options: A, B and D are not correct answers since option A and B; list only one factors of the mix and balance need in order for a team to function well together, and to fulfil its task objectives and the option D; which is none of the above is not the correct option since correct answer is available.

49. The correct answer is B

The correct answer is B; because planning schedule is a form of bar chart, but each division of space represents both an amount of time and an amount of work to be done in that time. Lines or bars drawn across the space indicate how much work is scheduled to be done and/or how much work has actually been done. This makes it easy to measure your progress, and whether you are ahead of schedule or behind schedule.

The rest of the other options: A, C and D are not correct answers since planning bar charts are often used to block out periods of time on a calendar, to show when tasks are scheduled, or when staff members are on holiday; whereas a diary the purpose of the diary or timetable is to slot events, tasks or meetings into clearly labelled time 'slots' (hours or days), where they become an easily used reminder (and signal that that time is 'taken' and cannot be used for other scheduled items); and to do list is the simplest planning aid which is a 'to do list', tick list or checklist. Here you simply write down each task that is required of you for the day, preferably in prioritised order and then as each task is completed, you tick it off from the list the satisfying part.

50. The correct answer is C

The correct answer is C, because it combines all on job training approaches which includes (i) Job rotation which means that the trainee is given several jobs in succession, to gain experience of a wide range of activities; (iii) Coaching which means that the trainee is put under the guidance of an experienced employee who shows the trainee how to do the job. The coach should establish learning targets; plan a systematic learning and development programme; identify opportunities for broadening the trainee's knowledge and experience; take into account the strengths and limitations of the trainee and exchange feedback; and (iii) Temporary promotion which means that an individual is promoted into their superior's position while the superior is absent.

The rest of the other options: A, C and D are not correct answers since option A only list one on job training approaches and option C and D list correct and wrong answer; Day release is 'off-the-job', because the learning comes from the employee's attending a college or training centre one day per week.

End of marking guide and model answers