



CERTIFIED ACCOUNTING TECHNICIAN
STAGE 1 EXAMINATIONS
S1.3: EFFECTIVE WORKING IN ACCOUNTANCY
AND FINANCE

DATE: THURSDAY, 02 DECEMBER 2021

INSTRUCTIONS:

1. Time allowed: **2 hours and 30 minutes**
2. This examination has one section only: **Section A**
3. Section **A** has **50** compulsory multiple-choice questions equal to 2 marks each.
4. The question paper should not be taken out of the examination room.

SECTION A

QUESTION ONE

Which of the following is/are not among the line functions of Kabuye Sugar Industry?

- i) Marketing
- ii) Accounting and finance
- iii) Sales and distribution
- iv) Human Resource
- v) Production

- A Both (i) and (iv)
- B Only (ii)
- C Both (ii) and (iv)
- D Both (ii) and (v)

(2Marks)

QUESTION TWO

Which one of the following stakeholders uses financial statements in decision making and tracking the performance of the business?

- A Customers
- B Board of Directors
- C Employees
- D Government

(2Marks)

QUESTION THREE

The following are some of the tasks of payroll function except:

- A Distributing pay slips to employees
- B Calculation of income tax
- C Making appropriate returns to external agencies
- D Calculation of net profit

(2Marks)

QUESTION FOUR

The following information was provided by CLECAM EJOHEZA:

- Cash: FRW 70,000
- Creditors: FRW 20,000
- Debtors: FRW 10,000
- Bank Overdraft: FRW 30,000

The working capital of CLECAM EJOHEZA is equal to:

- A FRW 10,000
- B FRW 20,000
- C FRW 30,000
- D None of the above

(2Marks)

QUESTION FIVE

Accounting function produces some documents which act as guidelines and benchmarks for measuring the performance of different departments, and the organization as a whole. **Those documents are:**

- i) Procurement plan
- ii) Annual budget
- iii) Long term plans

- A Both (ii) and (iii)
- B Both (i) and (iii)
- C Only (iii)
- D All of the above

(2Marks)

QUESTION SIX

The organizational ability to pay for its debts when they fall due is referred to:

- A Its financial obligation
- B Its solvency
- C Its bankruptcy
- D Its efficiency

(2Marks)

QUESTION SEVEN

Accounting information supports managers in making sound decisions about the resources available to them **by equipping them for:**

- i) Planning
- ii) Organizing
- iii) Controlling
- iv) Coordinating
- v) Leading

- A Only (i) above
- B Both (i) and (ii) above
- C Both (i) and (iii) above
- D All the above

(2Marks)

QUESTION EIGHT

Some of the liabilities arising from non-compliance with legal and regulatory requirements for an organization include:

- A Retaining customers
- B Attracting investors
- C Death
- D Imprisonment

(2Marks)

QUESTION NINE

The following are the responsibilities of an organization to its shareholders except:

- A Keeping shareholders' fixed assets
 - B Keeping accounting and registers
 - C Preparing and auditing financial statements
 - D Preparing and circulating annual reports and accounting
- (2Marks)**
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QUESTION 10

How do you call the person directly responsible for requesting work from you and to whom you report directly?

- i) Your immediate superior
 - ii) Your subordinate
 - iii) Your line manager
-
- A Both (i) and (ii)
 - B Both (i) and (iii)
 - C Both (ii) and (iii)
 - D Only (iii)
- (2Marks)**
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QUESTION 11

Lines which link units/positions at the same level of the organization are referred to:

- A Vertical lines
 - B Horizontal lines
 - C Linking lines
 - D None of the above all
- (2Marks)**
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QUESTION 12

Mr. KARAKE Emmy, IT support Officer at Kigali Technology Center was tasked by the Sales Manager to install a software that can help the department to manage suppliers' invoices. During the installation, Mr. KARAKE faced a fire accident and became unable to finish the task. **To whom should they report the incident?**

- A To IT manager
 - B To Health and safety Manager
 - C To sales manager
 - D To both B and C above
- (2Marks)**
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QUESTION 13

Miss KEZA Bella, Accountant in Mutara Ltd was requested by the Chief Accountant to prepare the payment for a supplier who did not show the purchase order and the delivery note. Miss Keza proposes to wait for the documents, but the Chief Accountant starts conflicting with her. **To whom do you think Miss Keza should report the issue?**

- A To the Director of Finance and Accounting
- B To the Managing Director of Mutara Ltd
- C To the nearest Police Station
- D None of the above

(2Marks)

QUESTION 14

A statement that provides strong guidelines for action, decision making and problem solving is called:

- A An action plans
- B A policy
- C A procedure
- D Both an action plan and a procedure.

(2Marks)

QUESTION 15

Financial control procedures are established for the purpose to minimize the following:

- A Staff salaries and maximize production
- B Temptations and opportunities for fraud
- C Mismanagement of resources.
- D Both B and C

(2Marks)

QUESTION 16

Mr. Andrew KWIZERA, a Secretary at Nyagatare Secondary School forgot to close the office door at the end of the working period. Next day, they realized that an office computer was stolen. **Which measures should Mr. Andrew take to prevent the incident from happening again?**

- A Insecurity measures
- B Security measures
- C Working area policies and procedures
- D Both B and C

(2Marks)

QUESTION 17

Kamonyi District has a contract with Mr. MUGENZI Peter, the supplier of office stationeries. One day, Miss KALIZA Ange, an Accountant, received a telephone call from Mrs MUTONI Diana, who is Peter's wife asking how much money did the district pay to Mr Mugenzi for the last supplies because Mrs. Diana needs to make some request of money from Mr. MUGENZI Peter. **What Miss KALIZA Ange should do?**

- A Provide the information to Mrs Diana because it is her right as Peter's wife
 - B Call Mr Peter and request for a permission to provide information to his wife
 - C Ask a permission to her supervisor and provide the information to Mrs Diana
 - D Decide to not disclose such information to Mrs Diana
- (2Marks)**
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QUESTION 18

Kigali Gaz Ltd wants to recruit a Secretary to the Finance Unit. They need the following qualities of a best communicator and translator from the person whom they want to recruit. **Which one of the following is not among qualities of best communicator and translator?**

- A Good listening
 - B Clarity
 - C Ambiguity
 - D Persuasion
- (2Marks)**
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QUESTION 19

AB WORKING Ltd issued an invoice to its customer with the total amount of FRW150,000. When the customer came to pay, the company allowed him/her a cash discount of 2%. **How much money should the accountant record in the cash account?**

- A FRW 147,000
 - B FRW 153,000
 - C FRW 3,000
 - D None of the above
- (2Marks)**
-

QUESTION 20

The supplier's invoice shows the gross amount of the total price of goods plus VAT (18% rounded down) as FRW 500,000. **How much is the net price of the goods?**

- A FRW 518,000
 - B FRW 482,000
 - C FRW 432,729
 - D None of the above
- (2Marks)**
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QUESTION 21

Mr. MUGABE Clever, Budget officer at UMUBANO Hotel wants to send an email to the Finance Manager about the need for budget revision. **What should the sender know to ensure that the message will be delivered to the right person?**

- A Name of the finance manager
- B Email address of the finance manager
- C Telephone number of the finance manager
- D All of the above

(2Marks)

QUESTION 22

The Managing Director of Rwanda Mountain Tea was chairing a meeting and wanted to talk to the Sales Manager separately. They decided to use gestures and exchange the information. **The type of communication used was:**

- A Oral
- B Written
- C Verbal
- D None of the above.

(2Marks)

QUESTION 23

An expression of how the organization wants to present itself in its communications **is referred to:**

- A Corporate image
- B Communication format
- C House style
- D None of the above

(2Marks)

QUESTION 24

Miss UWASE Mary, the Finance Manager at XYZ Ltd is going to present financial report to the Management meeting and realized that some information related to unpaid invoices is not clear. They need to ask clarification from the accountant who is in the annual leave. **What is the best method of communication to use?**

- A Telephone call
- B Telephone SMS
- C Short note
- D Email

(2Marks)

QUESTION 25

Vision Sport Supplies (VSS) Ltd wrote a letter to Muhanga FC requesting for payment of the supplied sport equipment but after one month they did not get feedback from the management of Muhanga FC. They did a follow up and they were requested to prove that really, they submitted such a letter. **What proof should Vision Sport Ltd show?**

- A A copy of the letter signed and stamped by the management of VSS Ltd
 - B A copy of the letter stamped and signed as confirmation of reception by Muhanga FC
 - C Reference number of the letter from VSS Ltd
 - D The date of submission and the name of a person who submitted the letter
- (2Marks)**
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QUESTION 26

Which one of the following sentences is correct about the executive summary of a business report?

- A It is written first and presented first
 - B It is written last and presented last
 - C It is written first and presented last
 - D It is written last and presented first
- (2Marks)**
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QUESTION 27

The institution you work in is organizing a training for their employees from different departments. By the end of the year, you are requested by your supervisor to prepare a report showing the total training cost per each department. **Select the suitable form of chart or diagram to be used in data presentation.**

- A Bar chart
 - B Pie chart
 - C Line graph
 - D Both A and B
- (2Marks)**
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QUESTION 28

The section of an informal business report, **in which useful supportive documents for the reports are found for more details is referred to:**

- i. Introduction
 - ii. Conclusion
 - iii. Appendices
-
- A Both (i) and (ii)
 - B Both (i) and (iii)
 - C Only (iii)
 - D Only (ii)
- (2Marks)**
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QUESTION 29

The following are some key principles of effective graphic communication **except**:

- i) Give each diagram or chart a concise and meaningful title.
- ii) Cite the source of the data, where relevant.
- iii) Keep textual elements (labels, explanatory notes) more detailed
- iv) Keep the presentation as simple as possible
- v) Make the diagram small enough so that it is easy to read.

- A Both (ii) and (iii)
- B Both (iii) and (v)
- C Both (iv) and (v)
- D Only (v)

(2Marks)

QUESTION 30

Which of the following principles of time management that helps you to make sure that everything you need for the task is available?

- A Organization
- B Set goals
- C Formulate action plans
- D Focus

(2Marks)

QUESTION 31

Rwanda Revenue Authority requested your organization to prepare a report on the total VAT paid on suppliers' invoices during the period of one year. **The above task is:**

- A Urgent
- B Important
- C Routine
- D Urgent and important

(2Marks)

QUESTION 32

One of the advantages of working in a team is that teams are particularly useful for generating ideas and solving problems, because different people's ideas and viewpoints can influence the work and thinking of others. **This advantage is:**

- A An inspiration
- B A motivation
- C A synergy
- D Both inspiration and motivation

(2Marks)

QUESTION 33

Mr KAMALI John, a Cashier in Amani Guest House is not satisfied because of the office chair which is too small. In the other offices staff have comfortable office chairs. **What can Mr KAMALI John do?**

- A Buy his own comfortable chair
- B Go in his colleagues' office and pick the comfortable office
- C Address the problem to his immediate supervisor
- D Keep quiet and concentrate on his work

(2Marks)

QUESTION 34

You are working as a Human Resource Officer in MTN. You propose to the Director of HR that the best way to manage employees' attendance is the purchase of a finger print machine. The Director disagree with you saying that it is very expensive. You explain the advantages of your argument but the Director could not agree with you. **What can you do?**

- i) Propose your idea to the highest authority
- ii) Propose the idea to the finance manager
- iii) Forget your argument and continue your work
- iv) Accept your supervisors' argument

- A Only (i)
- B Only (ii)
- C Both (i) and (ii)
- D Both (iii) and (iv)

(2Marks)

QUESTION 35

Miss Betty MUGISHA, a Logistic Officer at University of Kibungo needs to manage the stock records using a software which the University does not have. Miss Betty Mugisha made a request to the competent authority, but the request was rejected. **What will the effect of the dissatisfaction?**

- A Reduced communication between and the authority
- B Ineffective work performance
- C Poor skills in stock management
- D Lack of the University stock records

(2Marks)

QUESTION 36

There is only one printer in Gihara Secondary School. The Dean of studies wants to keep it in his office because they need to print more academic documents. On the other hand, the accountant wants to have such a printer in the office because they need printing services every day. When they approached the school manager/Head Teacher, they decided that the printer is availed in the secretarial office so that any staff member who needs printing services can access it. **What is the approach used in this conflict solving?**

- A Win-win
- B Lose-lose
- C Win-lose
- D None of the above

(2Marks)

QUESTION 37

The following is/are not form(s) of grievance within the organization:

- i) Gender based discrimination
- ii) Harassment
- iii) Disciplinary sanction
- iv) Unfair workload

- A Only (iv)
- B Both (iii) and (iv)
- C Only (i), (ii) and (iii)
- D Only (iii)

(2Marks)

QUESTION 38

Mr MURENZI Abdoul, Procurement Officer in Rwanda Agriculture Board (RAB). They are used to attend the provincial exhibition in August every year. In July 2021, the production department requested for the raw materials to process products which will be sold in the exhibition. They failed to get the raw materials because its tender was planned in September 2021. **What will be the effects of this failure to meet the exhibition deadline?**

- A Conflicts between the procurement officer and the production unit
- B Conflicts between the production unit and the selling unit
- C Conflicts between the selling unit and the procurement officer
- D All of the above

(2Marks)

QUESTION 39

Mrs KAMIKAZI Jane and Mr KATO Joseph, Credit Officers at Bank of Kigali were tasked to provide a report on customers with unpaid loans for the period of one current year. The task was supposed to be submitted after three hours. They shared the task themselves and decided to use excel sheet. After two hours Mrs KAMIKAZI Jane finished the work and wants to compile with Joseph' work for the final report. They realized that Joseph did nothing because he was not experienced in using excel sheet. **Joseph did not complete the work because of the following:**

- i) Lack of coordination
- ii) Lack of communication and collaboration
- iii) Lack of computer skills
- iv) Lack of motivation

- A Only (ii)
- B Both (ii) and (iii)
- C Both (i) and (iv)
- D All of the above

(2Marks)

QUESTION 40

What happens when a team member realizes that it is not possible to fulfil a work commitment, because the schedule turns out to be unrealistic, or because unforeseen factors have created a lack of time or resources?

- A Works overtime so as to fulfil his/her work commitment
- B Wait for the time for submission and report the failure to team members
- C Request for a mutual support and assistance from colleagues
- D Accept the failure and report it to his/her supervisor

(2Marks)

QUESTION 41

In case an employee has a right to say 'no' to inappropriate or unreasonable works demands, the best way to do it are the following:

- A Calm, courteous, professional, positive and co-operative
- B Calm, courteous, professional, negative and co-operative
- C Loudly, courteous, professional, and co-operative
- D Aggressively, courteous, professional, positive and co-operative

(2Marks)

QUESTION 42

What happens when all team members meet the deadline to complete their work?

- A They get time for leisure and entertainment
- B They can request for a break and go home
- C They have a right to salary bonus
- D None of the above

(2Marks)

QUESTION 43

Which of the following statements best describes activities prioritizing?

- A The process of starting from the simple task to the complex one
- B The process of starting from the complex task to the simple one
- C The process of determining the order in which tasks should be carried out
- D None of the above

(2Marks)

QUESTION 44

Which of the following is not a benefit of ongoing development of skills and knowledge for employing organization?

- A Increased cost of errors, reduced non-compliance with regulations/laws
 - B Enhanced ability to recruit and retain high-quality employees
 - C Increased efficiency and productivity
 - D Less supervision required
- (2Marks)**
-

QUESTION 45

The document used by organizations to define the requirements of a jobholder is called:

- A Job analysis
 - B Job description
 - C Person specification
 - D None of the above
- (2Marks)**
-

QUESTION 46

By learning needs identification, employees identify areas in which they are ready to ask for more challenge or responsibility. **These areas represent their:**

- A Strengths
 - B Weaknesses
 - C Opportunities
 - D Threats
- (2Marks)**
-

QUESTION 47

Miss TETA Hope, a new Marketing Officer at Muhabura Hotel was put under the guidance of an experienced employee to acquire skills related to the job during the induction period. **The method used to provide on job training to Miss Teta is:**

- A Assistant to position
 - B Action learning
 - C Coaching
 - D Demonstration
- (2Marks)**
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QUESTION 48

Which of the following is not an importance of regular monitoring and review of your own development needs and objectives?

- A Allowing you to identify any mistakes or weaknesses in your current performance, so that you can use them in your learning
- B Allowing you to measure your progress towards your goal, so that you are demotivated to keep on track
- C Identifying where your goals or plans were unrealistic and need adjustment

- D Identifying where you are off track or behind schedule on your development plan, so that you can adjust your effort and activity as required (2Marks)
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QUESTION 49

When preparing a personal development plan, **the format may focus on:**

- A Objectives, methods, timescale, budget
 - B Objectives, methods, timescale, target
 - C Objectives, methods, timescale, monitoring
 - D All the above
- (2Marks)
-

QUESTION 50

In the planning process of personal development plan, **the following people must be included:**

- i) Head of HR department
 - ii) Direct supervisor
 - iii) Head of finance department
 - iv) Head of institution
-
- A Only (ii)
 - B Only (iii)
 - C Both (i) and (iv)
 - D Both (ii) and (iv)
- (2Marks)
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End of Question Paper

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