

**STRICTLY CONFIDENTIAL**

**THE INSTITUTE OF CHARTERED ACCOUNTANTS IN MALAWI**

**DECEMBER 2014 EXAMINATIONS**

**ACCOUNTING TECHNICIAN PROGRAMME**

**PAPER TC11: MANAGEMENT**

**EXAMINER'S REPORT**

**GENERAL COMMENTS**

The overall performance was below expectation and the examiner's imagination. These poor results could be attributed to lack of knowledge and a mechanistic approach to answering questions by most candidates. Although the syllabus has undergone some revision, only two questions were set from new topics. The rest of the questions came from familiar topics.

During marking, examiners observed the following problems in the candidates' responses:

- Candidates provided incomplete answers which were not substantiated i.e. without back-up explanation.
- Candidates were not able to provide logical flow of ideas and answers.
- Candidates provided facts as they knew them and not necessarily what the question demanded. They failed to answer some questions as asked.
- Confusion between causative factors of particular incidents and results, for instance it is good communication that leads to effective work teams and not vice versa.
- Obsession with familiar past examination questions. There have been cases where a candidate wrongly thinks that the question he/she is attempting is exactly the same as the one that appeared in one past examination paper. This tendency results in providing irrelevant answers.
- Candidates describing the same situation using different words. For instance the terms "motivation" "morale" and "job satisfaction" were treated as if they were completely different answers.

- Poor time management  
Some candidates could have done much better had they attempted five (5) questions as required, but they answered fewer questions because they misallocated the available time. They spent more time on relatively easy and less lucrative questions and rushed through the remaining questions.
- Loss of focus and digression from the question. For instance failure to distinguish between characteristics of effective work teams and the use of work teams.

## **COMMENTS ON INDIVIDUAL QUESTIONS**

### **QUESTION 1**

This question asked the candidates to view an organization as a system. This question is part of management theory. Many students failed this question because they focused on cultural, structural or other irrelevant issues. For example the characteristics of an organization as an open system are different from those of an organization with an open culture. Other candidates provided management functions, PEST factors, SWOT factors. They also failed to state the difference between a system and a sub-system.

### **QUESTION 2**

This question was on team management. Many candidates failed this question because they concentrated on inappropriate techniques such as job enrichment, job enlargement, job rotation and even coercion as a means of making teams productive or using them to achieve goals. They failed to see the difference between the characteristics of effective work teams in (a) and the use of work teams in (b).

### **QUESTION 3**

This question was on ICT, one of the new topics. It wanted candidates to state the benefits of ICT in modern business. Many students failed this question because they gave inappropriate or inadequate answers.

Some answers were based on common sense and not on the topic content in the syllabus. For example, training rural masses to be computer literate to benefit from ICT advances is not in the syllabus. How would that benefit the organization that the candidate is working for? There was no explanation to back this statement.

### **QUESTION 4**

This question was on Research and Development, another new topic. It was badly answered because many students confused it with market research and based their whole answer on it. Some explained irrelevant issues such as succession planning, team building, motivation etc as some of the benefits of Research and Development.

**QUESTION 5**

This question was on Disciplinary and Grievance procedures. It was the most misunderstood question. Candidates failed to state the difference between the two. A few candidates presented unstructured procedures without clear stages.

**QUESTION 6**

This question was on aspects of a Product Life Cycle (PLC). It was also misunderstood by many candidates who simply described all the stages in the Product Life Cycle instead of locating the product in question into the appropriate stage and then describing the characteristics of only that stage. Many did not mention the stage at which the product was. It was the same with the marketing strategies where they presented general strategies instead of narrowing them down to CN's business of selling cellphones.

**QUESTION 7**

This question was on job specification and asked the candidates to draft a job advertisement. It was also badly answered with some students complicating it by making wild claims about the benefits of job specification. It was surprising to see the number of students who could not draft a job advertisement. Employee motivation does not come at the time of recruitment.

**OBSERVATION AND RECOMMENDATIONS**

As already stated above, many candidates scored lowly, with a good number obtaining single digit grades with one or two scoring four zero grades. It is appreciated that there is a new approach to framing and answering examination questions following the syllabus review. But this poor performance cannot be attributed to the fact that the students are not familiar with the new approach which requires thinking and application of knowledge instead of just recalling and reproducing facts. It is very obvious that most students lacked knowledge i.e. they were not prepared adequately for the exam. There is also a good number who have very poor English writing skills.

Therefore, there are three problems; namely lack of knowledge, poor English writing skills and lack of examination writing techniques. Unless these three problems are adequately addressed, the candidates' performance will remain low.

It is therefore recommended that the three problems should be brought to the attention of all the stakeholders, including candidates and their tutors. In addition, the candidates should be advised, as an examination technique, that before answering a question they should first locate it in the syllabus i.e. identify the topic from which it is taken instead of just plunging into answering it using material from any topic. This can save them from this type of disastrous experience.

If the foregoing recommendations are brought to the attention of all the concerned parties things will improve.

