

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN MALAWI

DECEMBER 2015 EXAMINATIONS

ACCOUNTING TECHNICIAN PROGRAMME

PAPER TC11: MANAGEMENT

EXAMINER'S REPORT

GENERAL COMMENTS

Generally, the candidates' performance in the examination was poor. The candidates' answers gave the impression that a good number of them were not fully prepared for the examination. They provided short answers which did not have adequate explanations. In questions that had more than one part, many candidates answered some parts only, leaving out others.

Candidates also displayed poor communication skills, wrong spellings, tenses and vague expressions. Consequently, they were unable to express the ideas that they wanted to communicate to the examiner/marker.

Candidates failed to conceptualize and apply management models to practical work situations. They were unable to define concepts with precision. They ended up inventing their own definitions. A few candidates numbered the questions wrongly, especially where the question was split into different parts.

COMMENTS ON INDIVIDUAL QUESTIONS

QUESTION 1

Most of the candidates who attempted this question had problems answering part (a) in that they did not give full answers. The question was

looking for factors that a manager should consider before approving the purchase of goods. The candidates mentioned quantity, quality and price instead of saying **right quantity, right quality** and **right price**.

In part (b) the candidates failed to give a logical order of the activities that are undertaken in the course of purchasing goods. Although they were able to describe the activities, they did not do it in logical order.

QUESTION 2

The candidates who answered this question on corporate social responsibility showed that they did not understand the subject matter. In the first place, they failed to properly define the term "corporate social responsibility". The candidates also failed to give convincing reasons why organizations need to be socially responsible towards the community in which they operate. The candidates failed to mention the regulatory requirement and the need for harmony, among others.

In part (c), the candidates showed lack of preparation as they failed to outline the strategies that would foster ethical behavior. It was also apparent that they did not know the meaning of the term "ethics".

QUESTION 3

This was the least popular question on the paper. The candidates failed to mention all the 8 members who form a balanced group of decision makers. Where they managed to mention the member, they failed to give the right and adequate explanation in describing the member. Some candidates gave general roles of a leader, such as "decisional", "informational" ...etc.

The candidates showed lack of preparation in the way they answered part (b) of the question which asked them to mention ways of enhancing group cohesiveness. This was expected to be known by the candidates who prepared thoroughly for the examination.

QUESTION 4

Part (a) asked the candidates to explain internal contextual factors that justify organizational change. A majority of the candidates included external factors like technological and competition instead of internal factors like corporate culture, the need to improve organizational efficiency and the need to improve customer service, among others. Candidates answered well part (b) which asked them to explain the factors that encourage employees to resist change. Part (c) of this question asked the candidates to describe the strategies that a manager can use to reduce resistance to change. It was also ably answered.

QUESTION 5

Most candidates were able to define the term “marketing” in part (a) of the question. A few failed to distinguish “marketing” from “trading”.

However, the candidates had challenges in answering part (b) on approaches to marketing. The candidates gave half answers. Instead of giving their answers as “production orientation” and “product orientation”, for example, they merely said “production” and “product”. This made them lose a lot of marks.

The candidates failed to describe key principles of marketing in (c).

QUESTION 6

Most candidates answered well the question that was looking for strategies that a manager would adopt in order to promote good labour relations and the factors that encourage employees to join a trade union. The candidates showed that they understood the question and that they had relevant knowledge that was demanded by the question, hence scored good marks in this question.

QUESTION 7

This was the most popular question on the paper and many candidates answered it well. However, some of the candidates spent much of their time explaining the managerial function instead of stating the advantage of the managerial function to the organization.

CONCLUSION

The paper was fair except that the candidates lacked concentration. They did not prepare thoroughly. They lacked the ability to apply theory to practical situations. The candidates should also pay attention to detail in order for them not to lose marks unnecessarily. The candidates should also aim at covering the whole syllabus so that they do not panic during examinations.

OBSERVATION AND RECOMMENDATIONS

- Candidates should complete the syllabus in good time so that they should have enough time for revision in preparation for examinations.

- Candidates should also master the techniques of answering examination questions to ensure that they answer them according to the demands of the questions. They should note the key requirements of the questions.
- Candidates should strive to write legibly (good handwriting) and in correct English. In some cases, the candidates' English grammar is so bad that the Examiner fails to understand what the candidate wants to say.

