

**STRICTLY CONFIDENTIAL**

**INSTITUTE OF CHARTERED ACCOUNTANTS IN MALAWI**

**JUNE 2014 EXAMINATIONS**

**ACCOUNTING TECHNICIAN PROGRAMME**

**PAPER TC11: MANAGEMENT**

**EXAMINER'S REPORT**

**GENERAL COMMENTS**

The scores achieved by most candidates are generally low and most mistakes highlighted in earlier reports have recurred. The performance of a good number of candidates was below average and this may be attributed to the following factors, among others:

- Candidates provided incomplete and unexplained answers.
- They were unable to distinguish the prescriptions of different management theories. For example, they failed to distinguish between Fredrick Herzberg's and Abraham Maslow's work.
- Duplication of facts; for instance, they treated morale and motivation as different points.
- Giving sweeping statements such as motivating employees by improving conditions of service.
- Failure to analyze and understand the questions as asked. This led the candidates to answering the questions from a wrong angle. For instance, they confused vertical communication with lateral communication.
- Proneness to superstition  
Candidates continue giving superstitious answers bordering on enmity and jealousy. These superstitions are not accepted in examinations.
- Improper numbering of questions entailing assigning wrong numbers to questions.
- Wrong definitions of concepts. Some candidates have the tendency to cook up their own definitions for certain management concepts.
- Failure to properly compare concepts, for instance, motivators and hygiene factors.

Even though some candidates had the facts to compare these concepts, they simply defined them in different statements without comparing them.

- Failure to express themselves in English. A good number of candidates were unable to express themselves and clarify points because of poor English grammar.
- Wrong spellings  
This was a very serious problem for most candidates.
- Tautology  
This problem is continuing whereby some candidates simply replicate terms or concepts used in the question without explaining them. For instance, the role of the leader is to lead and the role of a manager is to manage.
- Giving more answers than requested to increase chances of passing a particular question.  
Candidates should know that the examiner does not read excessive or surplus answers.
- Illegible handwriting  
Some candidates use pens whose ink is too faint to read. Others do not even pay attention to their handwriting.
- Obsession with past examination papers. This examination attempted to move away from recall to analytical and practical output – based questions. Some candidates gave answers not to the present questions but to the ones which appeared in the past examination.

## **COMMENTS ON INDIVIDUAL QUESTIONS**

### **QUESTION 1**

It was about decision making in organizations.

Most candidates failed to explain the importance of information in relation to decision making. Some candidates simply listed the characteristic of valuable information for decision making. In part (b) the candidates failed to state the conditions to be fulfilled for information to be valuable for decision-making.

### **QUESTION 2**

The question was on motivation and was divided into three parts. In the first part most candidates failed to distinguish between process and content theories of motivation. Some gave sweeping and irrelevant statements about motivation. Worse still others confused Two-factor Theory with Hierarchy of Needs Theory.

In the second part most candidates failed to distinguish between motivators and hygiene factors. In the third part the candidates were able to explain how a manager can motivate employees in the absence of promotion opportunities.

### **QUESTION 3**

It was about leadership.

In part (a) almost all candidates were able to explain the importance of leadership to organization success. However, some gave vague answers like improving terms and conditions of service.

In the second part, some candidates failed to mention the difference between leadership and management. Instead they stated the difference between management and administration. Many candidates failed to explain factors that influence the choice of an appropriate leadership style by a leader as required in the third part of the question. They were unable to explain situations in which either the authoritarian or democratic style could work. Candidates failed to clearly explain the concept of corporate culture.

### **QUESTION 4**

The question was on cohesive work groups. Most candidates were unable to explain the importance of this concept to an individual employees. Instead they focused on the benefits to the organization rather than the individual.

The second part required the candidates to explain how a manager can increase work group cohesiveness. A good number of candidates failed to do. They were expected to discuss the characteristics of effective teams.

### **QUESTION 5**

It was on appropriate and inappropriate approaches to job design and the advantages of the former as well as the drawbacks of the latter approach.

In the first part a good number of candidates provided good answers even though some simply listed the approaches without explaining them.

In the second part most candidates gave the right answers. The candidates were expected to demonstrate the danger of designing jobs on the basis of autocratic Taylorist approach such as alienation, dehumanization, anomie, demotivation, frustration and so forth.

There were also a few candidates who failed to distinguish between job enrichment and job enlargement.

**QUESTION 6**

The question was on staff meetings. Many candidates narrated the steps before the meeting instead of the steps during the meeting. They also displayed ignorance of the terms associated with meetings, such as notice, agenda and minutes.

In the second part, the candidates were able to give the roles of key players in a staff meeting except that of a convenor. Part (c) most candidates explained the advantages and disadvantages of a staff meeting.

**QUESTION 7**

In part (a) most candidates were able to state the advantages of performance appraisal. However, some candidates simply listed these factors without explaining them. Worse still some candidates did not refer to actual outcomes or benefits of performance appraisal. They were instead pre-occupied with processes or procedures such as interaction between appraiser and appraisee or access to coaching and counseling.

In the second part most candidates were able to explain the challenges of performance appraisal. However, some candidates embraced superstitious answers such as enmity and jealousy.

**QUESTION 8**

In (a) a few candidates failed to give the advantages and disadvantages of vertical communication because they failed to understand the characteristics of vertical communication and its impact on various management functions.

In part (b) a good number of candidates, perhaps because of their little or no knowledge about the difference between vertical and lateral communication, failed to explain the advantages and disadvantages of lateral communication.

In part (c) most candidates were competent enough to explain the advantages of grapevine. However, a few simply described the grapevine without explaining its advantage.

**RECOMMENDATIONS**

Students are advised to fully prepare before they attempt the examination. Reliance on past question papers only will not assist the students.

