

**STRICTLY CONFIDENTIAL**  
**INSTITUTE OF CHARTERED ACCOUNTANTS IN MALAWI (ICAM)**

**DECEMBER 2019 EXAMINATIONS**

**ACCOUNTING TECHNICIAN PROGRAMME**

**PAPER T3.4: MANAGEMENT**

**EXAMINER'S REPORT**

**GENERAL COMMENTS**

The paper was fair. Questions were picked from different areas of the syllabus and required candidates to display a range of skills according to Bloom's Taxonomy. The difficulty level and the language used in the items was appropriate for the level of candidates. Despite the paper being fair, the overall performance of the candidates was below average.

The main reasons for the poor performance were:

- i. Lack of knowledge coupled with poor understanding of questions
- ii. Poor vocabulary as most candidates were unable to express their ideas in correct grammar. Wrong spellings were also common
- iii. Failure to explain concepts as demanded by the test items/questions. In some cases even definitions proved difficult for the candidates.
- iv. Failure to answer the required number of questions
- v. Failure to apply knowledge to scenarios presented in the test items.
- vi. Some candidates could not follow instructions and they answered more questions than expected. This led to wastage of time and in some cases loss of marks because markers attended to the questions that were answered first regardless of performance.

## **COMMENTS ON INDIVIDUAL QUESTIONS**

### **Question 1**

The question was about principles of management, marketing and managing change. The whole question was poorly answered. Parts (a) and (d) proved difficult to some candidates. For example in (a) (i) some students defined management according to Fayol instead of describing the management principles in general as required by the question. In some cases, candidates gave examples of the principles instead of descriptions. In part (b) some candidates confused diversification for segmentation. Most candidates got part (c) correct. In part (d) a number of students failed to identify the weakness of PLC in monitoring the marketing strategy for a product.

### **Question 2**

This question was on leadership and motivation. It was also poorly answered. In part (a) (i) most candidates provided answers on the relationship between effective leadership functions and productivity based on guesswork. In part (ii) Most candidates failed this question because they did not appreciate that this company was doing business in a dynamic competitive sector and that situational leadership could not work in this case. In part (b)(i) some candidates described weaknesses of some styles of the model of leadership instead of the entire model which was not required. In b (ii) most candidates gave correct answers. In the two questions on motivation in parts (c) (i) and (ii) most students failed to provide correct answers possibly due to inadequate knowledge.

### **Question 3**

This question was about ethics, managing groups and human resource management. It was poorly answered. Candidates had problems with parts (a),(b) and (c). In (a) (ii) regarding guidelines of ethical code of conduct, most candidates simply wrote anything that came to mind on the principles of corporate governance. In part (c) the human resource business partner was equated to a human Resource practioner, which was wrong and therefore candidates lost marks.

#### **Question 4**

This question was about organization design and structure, communication and managing groups. Most students performed poorly in parts (a) and (b). In a (iii) some candidates failed to give the difference between empowerment and delegation. In part (b) (ii) the four – point check list included items that are considered before holding a meeting instead of during the meeting and this led to loss of marks. This could be due to inadequate coverage of the syllabus.

#### **Question 5**

This question was on marketing and human resource management. Performance was poor in most parts of the question. Most candidates did not understand the question e.g. in part (a) (ii) instead of focusing on ‘marketing thinking’ as a concept or an approach, some candidates interpreted it as an activity as a result they provided wrong responses. In part (a) (iii) instead of explaining elements of product mix, some candidates explained the dimensions of a product. Another common error was the confusion between market research and segmentation. All this led to loss of marks.

#### **Question 6**

This question was on organization design and structure, communication and planning. On average, most candidates that attempted this question got high marks. In b (i). Some candidates missed the question as such they were explaining how poor relationships between supervisors and subordinates lead to poor communication instead of the other way round. Other candidates gave wrong responses to part b(ii) because they confused vertical communication with common autocracy. Worse still others showed how the poor relationship impacts on productivity instead of communication. In (d) some candidates gave a detailed explanation of control processes without demonstrating how it facilitates achievement of plans.

#### **Question 7**

This question was about Human resource management.

- a) Most candidates performed well in this question even though some candidates discussed general barriers to communication which had nothing to do with learning and development. Some candidates showed weaknesses in parts (a) (b) (c) (i) and (d) (i) and (ii).  
In part (b) Most candidates gave correct answers even though some responses focused on old people and women instead of supervision in general.

In part (b) (i) some candidates did not realize that the evaluation was for organizational performance after the training as a result they gave wrong answers. In (b)(ii) most candidates did not understand the nature of ‘on the job training hence they gave wrong responses such as *it’s expensive, it’s difficult to implement* and so on. In (d) (i) most candidates showed lack of knowledge on performance appraisal as part and parcel of performance management. As a result most candidates simply defined the two concepts without showing their interdependence. In (d) (ii) candidates were expected to give challenges that are common to both employers and employees with regard to performance appraisal. However most candidates did not give any challenge. (iii) some candidates showed lack of knowledge on how the two components of job analysis – i.e. *Job description* and *job specification* improve the quality of recruitment.

## **RECOMMENDATIONS**

1. Tuition providers should cover the syllabus fully.
2. Candidates should be given review questions to practise on higher order skills like analysis of scenarios. Candidates should be trained to transfer and apply knowledge and skills to practical work situations. This is mainly why they are generally unable to answer questions related to case studies.
3. The syllabus should be covered fully so that candidates have deep knowledge in management theories and concepts.
4. Teaching and learning should take place in English so that candidates are able to express their ideas using correct vocabulary during examinations.
5. Colleges should introduce mock examinations to familiarize candidates with the examination structure
6. Candidates should read and understand questions before they can be answered.

