

THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD

A Committee of the Council of ICPAU

ATC(U) EXAMINATIONS

LEVEL ONE

COMMERCIAL ENVIRONMENT - PAPER 4

MONDAY, 25 NOVEMBER 2013

INSTRUCTIONS TO CANDIDATES:

1. Time allowed: **3 hours 15 minutes**.
The first 15 minutes of this examination have been designated for reading time. You may not start to write your answer during this time.
2. This examination contains Sections **A, B, C** and **D**.
3. Section **A** is bound separately from Sections **B, C** and **D**.
4. Attempt all the 20 multiple-choice questions in Section **A**. Each question carries 1 mark.
5. Attempt the compulsory comprehension question in Section **B** carrying 20 marks.
6. Attempt **two** of the **three** questions in Section **C**. Each question carries 15 marks.
7. Attempt **two** of the **three** questions in Section **D**. Each question carries 15 marks.
8. Write your answer to each question on a fresh page in the answer booklet.
9. Please, read further instructions on the answer booklet, before attempting any question.

SECTION B: COMMUNICATION

This section has one compulsory question to be attempted.

Question 2

How many times have you stood patiently in a queue then somebody who thinks they are more important than everybody else, comes out from nowhere and bodily walks up to the counter to be **served**?

The first **impulse** is to inwardly gasp, then probably quickly get annoyed, before one brave soul among the group will loudly complain to the relevant manager. The rest of us may choose to avoid **confrontation** and shy away from the spotlight, stay dumb; jealously guarding our own position in the queue.

This may be the best option in maintaining peace, but in principle it should not even be considered. If Kampala residents desire to have an **orderly** city, we must first work on our manners. Being rude does little to strengthen **civic pride** or boost tourism. And it is the small things that matter! What we often take for granted thinking it will pass unnoticed will actually draw attention from others.

We have plenty of these queue jumpers in Kampala. They are common in banking halls and other public institutions. A typical case is the **commuter** taxi drivers, who use pavements and sidewalks causing grave danger for pedestrians. This bad behaviour usually stems from impatience. They say **patience is a virtue**, but for many of us it must be some kind of sin!

Unfortunately many people do not know the difference between good and bad manners. This can be attributed to backwardness, poor upbringing but most of all **plain arrogance**. Nevertheless, should we put up with bad manners?

The mobile phone which is an essential part of our lives also calls for good manners. We do not have to compete in who speaks the loudest in public. It is still not good manners not to switch off your cell phone when attending an important **formal function**, even when you have the latest ring tone.

Good manners are **indisputable**, but people are too engrossed in their own pursuits to take time and reflect on how badly they are behaving. It is time to stiffen the backbone and stand up to bad manners! The next time someone 'cuts in' the queue, without **creating a scene**, courageously tell them it is bad manners. However, be prepared for those who like to shout. 'Do you know who I am?' The answer is obvious: 'Sure you are bad mannered!'

(Adapted from: Metro October 2011).

Required:

- (a) Suggest a suitable title of not more than **six** words for the passage.
(2 marks)
- (b) Provide an appropriate word to replace each of the following words as used in the passage:
- | | | |
|-------|---------------|---------------|
| (i) | served | (Paragraph 1) |
| (ii) | impulse | (Paragraph 2) |
| (iii) | confrontation | (Paragraph 2) |
| (iv) | orderly | (Paragraph 3) |
| (v) | commuter | (Paragraph 4) |
| (vi) | Indisputable | (Paragraph 7) |
- (6 marks)
- (c) Explain the meaning of the following phrases as used in the passage.
- | | | |
|-------|----------------------|---------------|
| (i) | civic pride | (Paragraph 3) |
| (ii) | patience is a virtue | (Paragraph 4) |
| (iii) | plain arrogance | (Paragraph 5) |
| (iv) | formal function | (Paragraph 6) |
| (v) | creating a scene | (Paragraph 7) |
- (10 marks)
- (d) Identify **two** reasons suggested in the text to explain why people behave badly.

(2 marks)

(Total 20 marks)**SECTION C: COMMUNICATION***Attempt **two** of the three questions in this section***Question 3**

The Institute of Certified Public Accountants of Uganda (ICPAU) intends to open up regional examination centres in five up-country towns in order to serve the growing number of CPA and ATC studentship. You have carried out a survey as part of your case study and are required to show a clear visual impression of the prospective numerical responses gathered below:

District	No. of Students
Hoima	43
Fort Portal	58
Kabale	144
Jinja	85
Kotido	<u>30</u>
Total	<u>360</u>

Required:

- (a) Draw a pie chart to illustrate this information. (7 marks)
 - (b) Give **three** advantages of using visual aids in oral presentations. (3 marks)
 - (c) Name **five** examples of visual media used in organisations. (5 marks)
- (Total 15 marks)**

Question 4

After your job interview at Mukisa Graphic Designers for the post of salesperson, you have been advised that keeping in touch with the interviewers might sway their opinion in your favour.

Required:

- (a) Write a follow-up letter to improve on your prospects and to re-emphasize your interest in the job. (10 marks)
 - (b) Mention three other specific situations under which a follow – up activity may be required. (3 marks)
 - (c) What is the difference between an acceptance letter and a recommendation letter? (2 marks)
- (Total 15 marks)**

Question 5

Your motor vehicle garage has registered customer complaints about delayed services, theft of their properties and motor vehicle parts.

Required:

- (a) Prepare a lunch hour briefing intended to improve service delivery in your business. (10 marks)
 - (b) Give **three** qualities of a good briefing. (3 marks)
 - (c) Explain the term 'constructive criticism'. (2 marks)
- (Total 15 marks)**

SECTION D: COMMERCE

Attempt **two** of the three questions in this section

Question 6

- (a) Define the term 'containerization'.
(2 marks)
 - (b) Explain the advantages and disadvantages of containerization.
(13 marks)
- (Total 15 marks)

Question 7

- (a) Define the term 'wholesaler'.
(3 marks)
 - (b) Explain the services of a wholesaler to a manufacturer.
(8 marks)
 - (c) State **four** services of a wholesaler to a retailer.
(4 marks)
- (Total 15 marks)

Question 8

- (a) What is meant by the term 'warehousing'?
(2 marks)
 - (b) Briefly explain the meaning of each of the following:
 - (i) Bonded warehouse.
 - (ii) Public warehouse.
 - (iii) Manufacturer's warehouse.
(6 marks)
 - (c) Explain the importance of warehousing to the business community.
(7 marks)
- (Total 15 marks)