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**CERTIFIED ACCOUNTING TECHNICIAN**

**STAGE 1 EXAMINATIONS**

**S1.3 EFFECTIVE WORKING IN ACCOUNTANCY**  
**AND FINANCE**

**DATE: THURSDAY 29, AUGUST 2024**

**MARKING GUIDES AND MODEL ANSWERS**

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## Marking Guide

Qn Number	Response	Qn Number	Response
1	D	26	B
2	B	27	A
3	D	28	D
4	C	29	A
5	B	30	B
6	C	31	C
7	C	32	D
8	D	33	C
9	A	34	B
10	B	35	B
11	A	36	D
12	D	37	A
13	C	38	A
14	A	39	C
15	C	40	C
16	C	41	B
17	B	42	A
18	D	43	C
19	D	44	D
20	B	45	B
21	C	46	B
22	B	47	A
23	A	48	D
24	D	49	B
25	B	50	C

Marks for each correct answer                      2

**Total marks**    **100**

## Model answers

### QUESTION ONE

**The correct answer is D** because the occupational health and safety policies guide on the appointment of an Occupational Safety and Health **practitioner** instead of just a manager. It is important to highlight in the policies that the appointee should be a specialist/practitioner in the field.

Option **A** is not correct because the duty to provide first aid and welfare facilities is covered under the occupational health and safety policies and the question asked for what is not covered

Option **B** is not correct because the provision on personal protective equipment is covered under the occupational health and safety policies and the question asked for what is not covered

Option **C** is not correct because prohibition of smoking is covered under the occupational health and safety policies and the question asked for what is not covered.

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### QUESTION TWO

**The correct answer is B** (i.e Hard skills are more difficult to acquire and change) as a false statement because soft skills are the ones more difficult to acquire and change instead of hard skills.

Option **A** is not a correct answer because the corresponding statement (i.e. Personal skills refer to attributes that one human may use to interact with others) is true/correct and the question asked for a false statement.

Option **C** is not correct answer because the corresponding statement (i.e. Interpersonal skills refer to attributes that one human may use to interact with others) is true/correct and the question asked for a false statement.

Option **D** is not correct answer because the corresponding statement (i.e. Hard skills may be learned and perfected over time) is true/correct and the question asked for a false statement.

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### QUESTION THREE

**The correct/best answer is D** as a combination of options A, B and C. This is because all the suggested options are important/crucial when planning communications.

When planning communications, people should think about their:

- **Purpose:** What do they need to get across? How do they need the other person to respond?
- **Audience:** What language will they understand? What are their needs?
- **Structure and Style:** What format, order, layout and language will be most helpful in achieving their purpose, given their intended audience?

Option **A** (i.e. Structure and Style) is not a correct/best answer because it does not consider the audience and purpose as crucial in planning communication.

Option **B** (i.e. Audience) is not a correct/best answer because it does not consider the Structure, Style and purpose as crucial in planning communication.

Option **C** (i.e. Purpose) is not a correct/best answer it does not consider the Structure, Style and audience as crucial in planning communication

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### QUESTION FOUR

**The correct answer is C** because what is defined as a broader process of growth in knowledge and capabilities is development, not continuing professional development (CPD) or training.

Option **A** is not correct because Continuing Professional Development (CPD) is defined as a systematic process of planning for the future and of gaining experience and training relevant to the directions in which employees want to develop within both the current job role and in future career progression.

Option **B** is not correct because training is defined as a process of using learning experiences to achieve performance that is more effective in particular work activities or roles.

Option **D** is not correct because only one (i.e. C development) of the suggested responses is correct.

## QUESTION FIVE

**The correct response is B** (i.e. the name and address of the target recipient) because the name and contact details to appear on the letterheads should be the ones of the organisation sending the letter instead of the target recipient.

Option **A** is not a correct answer because the logo of the organisation sending the letter should appear on the letterheads and the question asked for what should not appear on the letterheads.

Option **C** is not a correct answer because the contact details of the organisation sending the letter should appear on the letterheads and the question asked for what should not appear on the letterheads.

Option **D** is not a correct answer because the name of the organisation sending the letter should appear on the letterheads and the question asked for what should not appear on the letterheads.

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## QUESTION SIX

**The correct response is C** (i.e. Stakeholders can be anyone who does not have an interest in an organization) **because** the corresponding statement is incorrect as required by the question.

Normally, stakeholders can be anyone **who has an interest** in an organization. They can be individuals, or organizations **who are affected by the business's activities**.

Option **A** is not a correct response because its corresponding statement is correct (i.e. a primary objective of a finance function is to provide information to stakeholders) and the question asked for the incorrect statement.

Option **B** is not a correct response because its corresponding statement is correct (i.e. the relationship between the finance function and the stakeholders can depend on whether stakeholders work within the same organization or do not work within the organization) and the question asked for the incorrect statement.

Option **D** is not a correct response because its corresponding statement is correct (i.e. a primary objective of a finance function is to receive information from stakeholders) and the question asked for the incorrect statement.

## QUESTION SEVEN

**The correct answer is C** because assertive is the right word to complete the sentence. The meaning of assertive communication is standing up for your own rights, needs and opinions (i.e. not being passive) without dismissing the rights, needs or opinions of others (i.e. not being aggressive).

Option **A** is not correct because passive is not the right word to complete the sentence given. In passive communication, the person prioritizes the needs, values, rights and opinions of others over their own.

Option **B** is not correct because aggressive is not the right word to complete the sentence given. In aggressive communication, the person dismisses the needs, rights and opinions of others.

Option **D** is not correct because only one (i.e. C: assertive) of the proposed options is correct.

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## QUESTION EIGHT

**The correct answer is D** (i.e. Conflict between managers and workers over pay and working conditions is a horizontal conflict) as an incorrect statement.

Normally, conflicts between departments over resource allocations are part of vertical conflicts instead of horizontal.

Option **A** (i.e. Horizontal conflict takes place between departments at the same level in the hierarchy) is not correct response because it stands for correct statement and the question asked for an incorrect statement.

Option **B** (i.e. Vertical conflict takes place between departments at different levels of the hierarchy) is not correct response because it stand for correct statement and the question asked for an incorrect statement.

Option **C** (i.e. Conflict between departments over resource allocations is a horizontal conflict) is not correct response because it stand for correct statement and the question asked for an incorrect statement.

## QUESTION NINE

**The correct answer is A** because total wage/salary and overtime costs relate to information which are provided by payroll department to other parties.

Option **B** (i.e. employees' pension contributions) is not correct because this is an information required by payroll department from other departments (i.e. HR department and other departments) and the question requested for information provided by payroll department to other parties/departments.

Option **C** (i.e. standard and overtime hours worked) is not correct because this is an information required by payroll department from other departments (i.e. HR department and other departments) and the question requested for information provided by payroll department to other parties/departments.

Option **D** (i.e. wage/salary and overtime rates ) is not correct because this is an information required by payroll department from other departments (i.e. HR department and other departments) and the question requested for information provided by payroll department to other parties/departments.

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## QUESTION 10

**The correct answer is B** because Lose – Lose refers to a case where a compromise solution is found, so that neither party gets what they really wanted.

Option **A** is not correct because Win – Win does not relate to the compromise solution stated in the scenario. Win – Win refers a situation where both parties work together to understand each other's needs and concerns, and generate options to try to get as close as possible to what each party really wants

Option **C** is not correct because Win – Lose does not relate to the compromise solution stated in the scenario. Win –Lose is a situation where one party gets what they want at the expense of the other

Option **D** is not correct because one of the proposed responses is correct.

## QUESTION 11

**The correct answer is A** because being a good communicator and good listener are very essential qualities for a sales assistant's role.

Option **B** is not a correct answer because it is missing out one essential quality of being a good listener. Being respectful is desirable but not essential for the role of sales assistant.

Option **C** is not a correct answer because it is missing out one essential quality of being a good communicator. Being trustworthy is desirable but not essential for the role of sales assistant.

Option **D** is not a correct answer because it is missing out one essential quality of being a good listener. Being responsible is desirable but not essential for the role of sales assistant.

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## QUESTION 12

**The correct/best answer is D** as a combination of options A, B, and C

One of the areas regulated under Rwandan law is the responsibilities to shareholders/stakeholders found in the Company law and corporate governance.

In that law, the following are covered:

- Duties of directors of the company
- Keeping accounting and registers
- Preparing and auditing financial statements
- Preparing and circulating annual reports and accounting

Option **A** is not a correct answer because it is missing out two areas covered by company law i.e. keeping accounting and registers, and preparing and circulating annual reports.

Option **B** is not a correct answer because it is missing out two areas covered by company law i.e. Duties of directors of the company, and preparing and circulating annual reports.

Option **C** is not a correct answer because it is missing out two areas covered by company law i.e. Duties of directors of the company, and keeping accounting and registers.

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### QUESTION 13

**The correct answer is C** as a statement that is not in line with the statement “In business communication, the message should always be short and simple”.

This is because a simple message is understandable and for this to happen the message should not be ambiguous. It has to be unambiguous (i.e. without potential misunderstandings from double-meaning words or vague phrases)

Option **A** is not correct because it is aligned with the statement. Avoiding the use of jargon is important in business communication in order to keep the message simple/understandable.

Option **B** are not correct because it is aligned with the statement. Eliminating unnecessary words and phrases is important in business communication in order to keep the message short and simple/understandable.

Option **D** is not correct because only one of the suggested options is correct.

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### QUESTION 14

**The correct answer is A** because the second option is telephone call when immediate feedback or personal sensitivity is required and face-to-face communication is not feasible.

Option **B** is not correct answer because face-to-face communication is the first best option if immediate feedback or personal sensitivity is required.

Option **C** is not correct because letters are used in formal, person-to-person business communication where urgency is not a factor.

Option **D** is not correct because one of the suggested options is correct.

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### QUESTION 15

**The correct answer is C** because members of professional bodies are required to complete a certain number of hours of CPD, in order to ensure that they maintain their technical competence and up to date knowledge.

It is important to note that memberships to professional bodies can be discontinued for members who have not completed the required CPD hours.

Option **A** is not correct response because a professional body does not control/ regulate pay raise of its members working for different institutions

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Option **B** is not correct response because a professional body does not control/ regulate promotion or new appointment of its members

Option **D** is also not correct because only one suggested response is correct.

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## QUESTION 16

**The correct answer is C** because frictions or resistances is one of the disadvantages of team work

Option **A** is not a correct answer to the question because inspiration is one of the advantages of teamwork and the question requested for elements, which are not part of the advantages.

Inspiration: Teams are particularly useful for generating ideas and solving problems, because different people's ideas and viewpoints can influence the work and thinking of others.

Option **B** is not a correct answer to the question because motivation is one of the advantages of teamwork and the question requested for elements, which are not part of the advantages.

Motivation: The shared efforts of a team and the help and support of its members can often provide additional motivation and satisfaction to team members in their work.

Option **D** is not correct because one of the proposed options is correct.

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## QUESTION 17

**The correct answer is B** because expected and actual costs may be part of the action plan for some cases i.e. not in all action plans.

Option **A** is not a correct answer because it is mandatory to have details of each task of the project in action plan.

Option **C** is not a correct answer because it is mandatory to have Start and completion dates for each task in action plan.

Option **D** is not a correct answer because it is mandatory to have Person responsible for each task in action plan.

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## QUESTION 18

**The correct answer is D** as a combination of all options i.e. A, B and C.

Option **A** is not a correct answer because it is missing out two other elements that can help in meeting the deadline.

Those are:

- ✓ Provision of with additional resources and
- ✓ Putting pressure on any other department managers who are holding the CFO up by not compiling the required figures

Option **B** is not a correct answer because it is missing out two other elements that can help in meeting the deadline.

Those are:

- ✓ Lighten the CFO's existing workload in order to free up time to meet the deadline
- ✓ Put pressure on any other department managers who are holding the CFO up by not compiling the required figures

Option **C** is not a correct answer because it is missing out two other elements that can help in meeting the deadline.

Those are:

- ✓ Lighten the CFO's existing workload in order to free up time to meet the deadline
- ✓ Provide the CFO with additional resources

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## QUESTION 19

**The correct answer is D** as a combination of all options i.e. A, B and C

Option **A** is not a correct answer because it is missing out two things that can happen if departed from agreed working practices and policies (i.e. Damage to working relationships and Integrity of data)

Option **B** is not a correct answer because it is missing out two things that can happen if departed from agreed working practices and policies (i.e. creating a risk of disruption to plans and Integrity of data)

Option **C** is not a correct answer because it is missing out two things that can happen if departed from agreed working practices and policies (i.e. creating a risk of disruption to plans and Damage to working relationships)

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## QUESTION 20

**The correct answer is B** as an incorrect statement because the job description or role description describes the requirements of the job instead of the one of a job - holder.

Option **A** (i.e. Job description sets out what a person in the specific job should be able to do) is not a correct response because the corresponding statement is correct and the question asked for an incorrect statement.

Option **C** (i.e. Person specification sets out what sort of personal qualities the organization is looking for) is not a correct response because the corresponding statement is correct and the question asked for an incorrect statement

Option **D** (i.e. Person specification describes the requirements of the job-holder) is not a correct response because the corresponding statement is correct and the question asked for an incorrect statement

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## QUESTION 21

**The correct answer is C** because a **line manager** is someone who has direct authority over people and activities, down the vertical line of command in the organization chart.

Option **A** is not the best response because the General office manager is not the right terminology to be used to complete the sentence. The General office manager is considered as line manager of general services /office department in the organization.

Option **B** is not the best response because the Finance manager is not the right terminology to be used to complete the sentence. The Finance manager is considered as line manager of general finance department in the organization.

Option **D** is not the best response because the administration manager is not the right terminology to be used to complete the sentence. The administration manager is considered as line manager of administration department in the organization.

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## QUESTION 22

**The correct answer is B** because technical briefs are published regularly for any update on specific topics. These may be provided by technical experts within the organisation, or by external bodies.

Option **A** is not correct because training courses may be on wider topics and not on topics relevant to the work.

Option **C** is not correct because on job training is a practical training method, which focuses on a hands-on approach either in a live or simulated training environment under the guidance of a supervisor or mentor.

Option **D** is not correct because one of the suggested options is correct.

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## QUESTION 23

**The correct answer is A.** If less supervision is required, supervisors in the employing organisation will gain more time to concentrate on other strategic matters.

This will also save the organisation money, since fewer management resources will be needed as staff are better equipped to work alone.

Option **B** is not correct because greater confidence and flexibility is the benefit for the individual/employee who is developing his/her skills and knowledge instead of employing organization. With increased skills and knowledge, employees feel confident and flexible to undertake new responsibilities and complex assignment.

Option **C** is not correct because greater job security is the benefit for the individual/employee who is developing his/her skills and knowledge instead of employing organization. With increased skills and knowledge, employees remain relevant in their profession and they are needed on the job market.

Option **D** is not correct because satisfaction from greater contribution is the benefit for the individual/employee who is developing his/her skills and knowledge instead of employing organization. With increased skills and knowledge, employees remain relevant in their profession and they are pleased with their contribution towards the organization's vision.

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## QUESTION 24

**The correct answer is D because** effective objectives whether for knowledge and skills development or for career development should be SMART. SMART standing for the following:

- Specific,
- Measurable,
- Agreed,
- Realistic, and
- Time-bounded

Option **A** is not correct because it is missing one element i.e. Specific. It includes special instead of specific.

Option **B** is not correct because it is missing two elements i.e. specific and measurable. It includes special and memorable instead of specific and measurable.

Option **C** is not correct because it is missing three elements i.e. specific, measurable and realistic. It includes special, memorable and relevant instead of specific, measurable and realistic.

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## QUESTION 25

**The correct answer is B** as demonstrated below:

If invoice is VAT inclusive, it means the total price includes the VAT of 18%. Therefore VAT is calculated as  $18/118$  and net price as  $100/118$

- VAT equal  $6,000,000 \text{ FRW} * 18/118 = 915,254 \text{ FRW}$
- Net Price is calculated as  $6,000,000 \text{ FRW}$  minus  $915,254 \text{ FRW}$  which is equal to  $5,084,746 \text{ FRW}$

**OR**

- Net Price is calculated as  $6,000,000 \text{ FRW} * 100/118$  which is equal to  $5,084,746 \text{ FRW}$

Option **A** is not correct because the VAT was calculated as it is done when you are given a net price (i.e. VAT exclusive)

Option **C** is not correct because it considered VAT at 15%

- VAT equal  $6,000,000 \text{ FRW} * 15/115 = 782,609 \text{ FRW}$

- Net Price is calculated as 6,000,000 FRW minus 782,609 FRW which is equal to 5,217,391FRW  
**OR**
- Net Price is calculated as 6,000,000 FRW \*100/115 which is equal to 5,217,391 FRW

Option **D** is not correct because one of the option is correct

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## QUESTION 26

**The correct answer is B** as calculated on the total pie chart degrees i.e. 360° below:

(Number of hours spent on the specific activity /total number of hours worked per week)\* Total pie chart degrees

The portion of keeping the books of account required in the scenario equals  $15/50 \times 360 = 108^\circ$

Option **A** is not correct because 180° represents the portion of the work on the payroll

i.e.  $25/50 \times 360 = 180^\circ$

Option **C** is not correct because 118° does not represent any portion of the work done. Thus, it is a distractor in the scenario.

Option **D** is not correct because one of the proposed response is correct.

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## QUESTION 27

**The correct answer is A** because the objective, methods, timescale and monitoring/review are all key elements to be shown in the Personal Development Plan.

In the Personal Development Plan, these elements will show the following:

- **Objective:** Concise statement of your SMART learning objective
- **Methods:** Specific learning methods and activities selected
- **Timescale:** Target completion date for each listed learning method or activity
- **Monitoring/or review:** How, with whom and how often you will check your progress

Option **B** is not correct because it is missing two elements. That is methods and timescale.

Option **C** is not correct because it is missing one element. That is timescale.

Option **D** is not correct because it is missing one element. That is methods.

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## QUESTION 28

**The correct answer is D** because proposed options under A,B and C are all methods of formal evaluation and review instead of informal evaluation and review.

Option **A** is not a correct answer because it is missing out other two methods, which are not used for informal evaluation and review. These are Annual performance appraisal and Personal Development Plan.

Option **B** is not a correct answer because it is missing out other two methods, which are not used for informal evaluation and review. These are Periodic progress reviews and Personal Development Plan.

Option **C** is not a correct answer because it is missing out other two methods, which are not used for informal evaluation and review. These are Periodic progress reviews and Annual performance appraisal.

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## QUESTION 29

**The correct answer is A** because forward scheduling is useful for scheduling routine tasks.

Option **B** is not correct because backward scheduling is useful for meeting deadlines and for complex tasks, where each stage depends on the timely completion of the previous stage.

Option **C** is not correct because there is no such method called daily scheduling.

Option **D** is not correct because only one of the proposed responses is correct.



### QUESTION 30

**The correct answer is B** because the team leader of the assignment should be informed first if any team member anticipates trouble meeting their commitments so that he/she can support the team to find solutions like allocating more resources, etc.

Option **A** is not correct because affected colleagues are informed after the team leader

Option **C** is not correct because head of concerned departments is informed after the team leader

Option **D** is not correct because only one option is correct.

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### QUESTION 31

**The correct answer is C** because information is not part of the key principles of effective time management.

The six key principles of effective time management are:

- ✓ Set goals
- ✓ Formulate action plans
- ✓ Set priorities:
- ✓ Focus
- ✓ Urgency
- ✓ Organisation

Option **A** is not a correct response because organization is one of the six key principles of effective time management and the question asked for an element, which is not included in those six principles.

Option **B** is not a correct response because having an action plan is one of the six key principles of effective time management and the question asked for an element, which is not included in those six principles.

Option **D** is not a correct response because setting priorities is one of the six key principles of effective time management and the question asked for an element, which is not included in those six principles.

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## QUESTION 32

**The correct answer is D** as a combination of all proposed criteria because they can all help to determine the order in which the tasks should be completed.

Option **A** is not correct because it is missing out other two criteria that can help when determining the order in which the tasks should be completed. Those are shortest task first and most nearly finished.

Option **B** is not correct because it is missing out other two criteria that can help when determining the order in which the tasks should be completed. Those are arrival time and most nearly finished.

Option **C** is not correct because it is missing out other two criteria that can help when determining the order in which the tasks should be completed. Those are arrival time and shortest task first.

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## QUESTION 33

**The correct answer is C** because it is not supporting or confirming the statement that a good report should ease of understanding, and ease of navigation through the information, for the user.

In order to ease the understanding and ease the navigation through the information in the report, background or supporting details are included into appendices.

Option **A** is not a correct answer because the corresponding statement “A good report will avoid technical language for non-technical users” supports the statement given and the question asked for a statement that does not support the statement given in the question.

Option **B** is not a correct answer because the corresponding statement “A good report will use tables or diagrams to highlight important points” supports the statement given and the question asked for a statement that does not support the statement given in the question.

Option **D** is not a correct answer because the corresponding statement “A good report will use tables or diagrams to show comparisons or trends” supports the statement given and the question asked for a statement that does not support the statement given in the question.

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## QUESTION 34

**The correct answer is B** because Igor's personal development plan cannot be used to measure progress of other employees of the University. Every employee is appraised against his/her personal development plan. Thus, it cannot be included in the presentation.

Option **A** is not a correct answer because it is a valid point to include in the presentation and the question asked for a point to exclude in the presentation. Personal development plan helps in setting specific criteria for measurement of the attainment of personal development plan's objective.

Option **C** is not a correct answer because it is a valid point to include in the presentation and the question asked for a point to exclude in the presentation. Personal development plan helps in competence assessment.

Option **D** is not a correct answer because it is a valid point to include in the presentation and the question asked for a point to exclude in the presentation. Personal development plan helps in gaining the cooperation of the supervisor and in arranging formal testing of the employee's progress or attainment

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## QUESTION 35

**The correct answer is B** as a false statement. The true statement is as follows: "The finance functions support efficiency by providing information for planning so that resources **are not used thoughtlessly**".

Option **A** is not a correct answer because the corresponding statement "Organizational efficiency is about achieving objectives with the minimum use of resources" is correct and the question asked for a false statement.

Option **C** is not a correct answer because the corresponding statement "The finance functions support efficiency by providing information for control" is correct and the question asked for a false statement.

Option **D** is not a correct answer because the corresponding statement "The finance functions support efficiency by providing information for planning" is correct and the question asked for a false statement.

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### QUESTION 36

**The correct answer is D** as the best statement because it is complete. It includes all information that makes a letter confidential.

“Letters can be made confidential by stating **private and confidential on the envelope and at the top of the letter**, so that only the target recipient should open the message”.

Option **A** is not correct because it is missing the following words:

- ✓ private on the envelope
- ✓ private and confidential at the top of the letter

Option **B** is not correct because it is missing the following words:

- ✓ private and confidential on the envelope
- ✓ confidential at the top of the letter

Option **C** is not correct because it is missing the following words:

- ✓ private and confidential at the top of the letter

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### QUESTION 37

**The correct answer is A** because it is important that any personal development objectives are agreed with the supervisor or line manager. In case of Uwitonze, her personal development objectives should be agreed with the Finance Manager.

Option **B** is not correct because Uwitonze is not working in Human Resources Department thus not required to agree her personal development objectives with Human Resources Manager.

Option **C** is not correct because Uwitonze is required to agree her personal development objectives with her line manager at departmental level and not with the Managing Director or at the highest organization’s level.

Option **D** is not correct because Uwitonze is only required to agree her personal development objectives with her line manager and not with all managers of the organization

### QUESTION 38

**The correct answer is A** because colloquialisms refer to words or phrases that are not formal or literary and are used in ordinary or familiar conversation, (e.g. slang words)

Option **B** is not correct because words or names formed as an abbreviation from the initial components in a phrase or a word refer to acronyms

Option **C** is not correct because words that have alternative meanings are known as words with double meanings.

Option **D** is not correct because only one option (A) has a correct explanation to colloquialisms

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### QUESTION 39

**The correct answer is C.** With job rotation, the trainee is given several jobs in succession, to gain experience of a wide range of activities.

Option **A** is not correct because with temporary promotion an individual is promoted into their superior's position while the superior is absent.

Option **B** is not correct because with action learning a group of managers are brought together to solve a real problem with the help of an adviser who explains the management process that actually happens.

Option **D** is not correct because with demonstration the trainee is shown how to do the job and let them get on with it. This combines telling a person what to do and showing them how, using appropriate media.

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### QUESTION 40

**The correct answer is C** discuss her concern with her fellow colleague. Peace should talk to her fellow accountant initially and explain her concern. In case there is no solution drawn from the discussions with her colleague and no improvement in the behaviour towards her, the only action would be to talk to her line manager about the problem.

Option **A** is not correct because resigning from the position because of the bad behaviour towards her by the colleague cannot resolve the issue. In addition, that bad culture may remain in the organization if not reported in the right way.

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Option **B** is not correct because complaining to her line manager about the bad behavior towards her by the colleague should be done after discussing the concern with the colleague involved and the issue remains unresolved.

Option **D** is not correct because doing nothing about the bad behavior towards her by the colleague can jeopardize the work due to bad working relationship and bad working environment.

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## QUESTION 41

**The correct answer is B** as an incorrect statement because personal skills should be used to create good relationships with external stakeholders.

In business relationship, formality expresses respect for the position and professionalism of the person you are dealing with, and it signals the seriousness with which you take your own work role.

In business communication, it is also preferable to use full forms e.g. **we have** instead of abbreviated form e.g. **we've**.

Therefore,

Option **A** is not a correct response because the corresponding statement is correct and the question asked for the incorrect statement.

Option **C** is not a correct response because the corresponding statement is correct and the question asked for the incorrect statement.

Option **D** is not a correct response because the corresponding statement is correct and the question asked for the incorrect statement.

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## QUESTION 42

**The correct answer is A** because a grievance is a formal complaint by an individual who feels that they are being wrongly or unfairly treated by a colleague or manager at work.

Option **B** is not correct because harassment is one of the complaint, which can be raised when a person is harassed or bullied.

Option **C** is not correct because discriminatory treatment is one of the complaint, which can be raised due to the differential treatment.

Option **D** is not correct because grievance procedure is a written complaint procedure, which is communicated to all employees stating to whom an employee should go with a particular type of grievance/complaint.

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### QUESTION 43

**The correct answer is C** because the corresponding statement is correct.

Some organisations carry out formal learning needs analysis, by testing employees' performance on areas listed in a job description or by discussing learning needs as part of their annual performance appraisals.

Option **A** is not a correct response because the corresponding statement is wrong/not correct and the question asked for a correct statement.

Option **B** is not a correct response because the corresponding statement is wrong/not correct and the question asked for a correct statement.

Option **D** is not correct because only one of the proposed option is correct and not all of them.

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### QUESTION 44

**The correct answer is D** as a combination of all the options i.e. A, B and C to be highlighted in the presentation.

Individuals with unresolved dissatisfactions may become resentful, demotivated and uncooperative. Consequently, they may withdraw their contribution to the company or actively seek to sabotage it.

Unresolved conflict between individuals can result in reduced communication, co-ordination and co-operation between them.

Option **A** alone is not a correct response because it does not consider the other two correct options that is communication and coordination.

Option **B** alone is not a correct response because it does not consider the other two correct options that is resentment and coordination.

Option **C** alone is not a correct response because it does not consider the other two correct options that is resentment and communication.

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## QUESTION 45

**The correct answer is B** because detailed findings are part of the main body of the report.

Option **A** is not correct because the executive summary should be a short overview setting out the main findings of the report along with a summary of the key conclusions and recommendations.

Option **C** is not correct because recommendations' section refers to a separate section containing any recommendations not covered in other sections. It can also be used to collate all the recommendations in one place. The most important recommendations may also be summarised in the Executive Summary.

Option **D** is not correct because only one of the suggested options is correct.

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## QUESTION 46

**The correct answer is B** because reporting when there has been some deviation or variance from the plan or budget is known as reporting by exception.

Option **A** is not correct because the expression reporting by comparison does not exist it is just a distractor.

Option **C** is not correct because the expression reporting by difference does not exist it is just a distractor.

Option **D** is not correct because from option A to C only one is correct.

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## QUESTION 47

**The correct answer is A** because teams are a key tool for coordination in organisations, especially where team members are drawn from different functions or units

Collaboration, cooperation and communication are important in teamwork.  
However,

Option **B** is not correct because collaboration is not the right word to complete the statement given.

Option **C** is not correct because cooperation is not the right word to complete the statement given.

Option **D** is not correct because communication is not the right word to complete the statement given.

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## QUESTION 48

**The correct answer is D** as a combination of all options i.e. A, B and C

- ✓ Co-ordination, collaboration and communication
- ✓ Performance feedback
- ✓ A mix and balance of people in the team

Option **A** alone is not a correct response because it is missing out other key elements for effective teamwork. That is performance feedback, and a mix and balance of people in the team.

Option **B** alone is not a correct response because it is missing out other key elements for effective teamwork. That is Coordination, collaboration and communication, and a mix and balance of people in the team.

Option **C** alone is not a correct response because it is missing out other key elements for effective teamwork. That is Coordination, collaboration and communication, and performance feedback.

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## QUESTION 49

**The correct answer is B** because Hellen is requested to perform non-routine tasks/unexpected tasks by supporting colleagues from a different department and these tasks are not part of her role or daily activities.

Therefore,

Option **A** is not a correct response because routine tasks are expected tasks. From the scenario given, Hellen is requested to perform unexpected tasks.

Option **C** is not a correct response because regular tasks are expected tasks. From the scenario given, Hellen is requested to perform unexpected tasks.

Option **D** is not a correct response because daily tasks are expected tasks. From the scenario given, Hellen is requested to perform unexpected tasks,

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## QUESTION 50

**The correct answer is C** because this is not the best reason for missing a deadline unless colleagues who failed to meet their deadlines are in charge of providing Amra the required information. Moreover, this is not specified in the scenario.

Option **A** is not a correct response because too great workload is one of the reasons for missing a deadline

Option **B** is not a correct response because ineffective planning is one of the reasons for missing a deadline

Option **D** is not correct because one of the options provided is the right answer.

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**End of Marking Guide and Model Answers**