

MAGANJO INSTITUTE OF CAREER EDUCATION

COURSE STRUCTURE: ACCOUNTANCY UNIT THREE

COURSE OBJECTIVES AND OUTCOMES	MODULE/ PAPER	CLASS ROOM ASSIGNMENTS CREDITS	HOME TAKE ASSESSMENT CREDITS	UNIT EXAMS CREDITS	TOTAL CREDITS PER MODULE
<p>At the end of this unit, a student is expected to have studied the prescribed modules in this unit and to have done completed all the prescribed assignments and unit exams.</p> <p><u>The objectives of this study unit are;</u></p> <ul style="list-style-type: none"> to introduce the student to the history and science of Marketing and business administration to equip them with student with Marketing and business administration <ul style="list-style-type: none"> techniques to enable the learner understand and take responsibility for their own learning , career development and rights and responsibilities within the industry to help the student learn how to manage client and staff relations with in the industry to enable the student understand the social and economic environment within which businesses operate <p><u>The expected outcomes of this course unit are;</u></p> <ul style="list-style-type: none"> The student should be able to define key words and explain key concepts in the prescribed modules The student will be able to understand key factors of business success The student will be able to perform key marketing operations The student will be able to perform key administrative functions 	981	6.00	6.00	8.00	20.00
	831	6.00	6.00	8.00	20.00
	121	6.00	6.00	8.00	20.00
	933	9.00	9.00	12.00	30.00
	881	3.00	3.00	4.00	10.00
	TOTAL	30.00 CREDITS	30.00 CREDITS	40.00 CREDITS	100.00
	<u>References</u>				

BUSINESS-STATISTICS (981)

ASSESSMENT

For the purpose of assessing and monitoring your progress, please answer the following questions, as best as you can.

You in your work within a period of three weeks for marking and recording.

The tutor concerned reserves the right to reject your work if there is a reason to suspect that someone else has done it for will be subjected to snap questions as you hand in your work. This is meant to confirm whether the compiled work if original to you.

EXERCISE A

1. (a) Define statistics.
(b) Explain the importance of statistics to any business entity.
2. (a) what are variables?
(b) Write short notes on the following;
 - (i) Homoscedasticity of variables
 - ii) Heteroscedasticity of variables
 - iii) Stochastic variables
 - iv) Endogenous variables
 - v) Exogenous variables
 - vi) Continuous variables
 - vii) Extraneous variables

- (c) Describe the major features of variables.
3. (a) Define time series.
 (b) Discuss the advantages and disadvantages of time series.
4. (a) Explain the characteristics of statistical data.
 (b) Elucidate on any five major methods of data collection by giving the advantages and the disadvantages.
5. (a) Statistics is classified into two. Explain.
 (b) State and explain the steps followed when constructing a frequency distribution table.

6. Given the following data sets;

59 57 59 60 61 67 70 74 80 50

Find the:

- | | |
|-------------|-------------------|
| (i) Mean | (iv) Median |
| (ii) Mode | (v) Harmonic mean |
| (iii) Range | |

7. Given the following raw data collected from the sales of Qungwa products;

165 141 163 153 130 158 119 187 185 209
 177 147 166 154 159 178 187 139 180 143
 160 185 153 168 189 173 127 179 163 182
 171 146 174 149 126 156 155 174 154 150
 210 162 138 117 197 164 125 142 182 218

- (a) Construct a frequency distribution table with interval 110-119
 (b) Determine the following measures; (i) Arithmetic mean

- (ii) Mode
- (iii) Median
- (iv) Standard deviation
- (v) Variance

- (vi) Mean absolute deviation
- (vii) Interquartile range
- (viii) Coefficient of deviation
- ix) Harmonic mean

1. From a survey of 100 students of Maganjo institute of career education, a vocational research company found students owned stereos, 45 owned cars and 35 owned both cars and stereos

- (a) Find the number of students who either own a car or a stereo radio
- (b) By use of Venn diagrams, find stereo intersection cars
- (c) How many students did not own both a car and a stereo radio
- (d) How many students owned a car but not a stereo.

2. A marketing survey of 1,000 car commuters revealed that 600 listen to the news, 500 listen to music and 300 listen to both. Let N be for those who listen to news and M for music

- 3. (a) $N \cup M$ d) $N \cap M$
- (b) $(N \cap M)'$ e) $(N \cup M)'$
- (c) $N \cap M$ f) $N \cup M$

- 4. (a) Suppose we spin a spinner that can land on four possible numbers, 1,2,3 or 4. w then flip a coin
- (b) From a class of 8 students, in how many ways can we choose a class monitor assuming one student can not hold more than one question
- (c) Five the number of 25 objects taken eight at a time. Compute the answer for four significant digits using a calculator.

11. Kampala marketing triangle has 12 employees. 7 women and 5 men, three of the women and five of the men are 40 years old or older. The remainder are over 20 years of age and under 40. If a person is chosen at random. What is the probability that the person is (a) A woman

(b) Under 40 years of age

(c) 20 years old

12. A bag contains 4 black balls, 3 red balls and 6 white balls. One ball is drawn and not replaced, and the second ball is drawn. Find the probability that the first ball was a red one and the second is white.

13. Suppose a coin is tossed 3 times. What is the probability that

(a) 3 heads are obtained

(b) One head on the first two tosses and a tail on the third

(c) 2 heads and a tail

(d) A head is obtained and 2 tails

A self-administered pregnancy test detects 85% of those who are pregnant, but does not detect pregnancy in 15%. It is 90% accurate in indicating women who are not pregnant, but indicates 10% of this group as being pregnant. Suppose it is known that 1% of the women in a neighborhood are pregnant. If a woman is chosen at random from those living in this neighborhood and if the test indicates she is pregnant, what is the probability that she really is?

15. A box of 24 pens contains 4 pens, which will not write. If 8 pens are selected from the box, what is the probability that

(a) 8 balls will be good

(b) 6 balls will be good and 2 will not write.

16. Suppose a test for diagnosing HIV is successful in detecting the disease in 95% of all persons infected, but that it incorrectly diagnoses 4% of all healthy people as having the HIV. Suppose also that it incorrectly diagnosis 12% of all people having another minor disease as having HIV. If it is known that 2% of the population has a serious disease, 90% of the population is healthy and 8% has the minor disease. Find the probability that a person selected at random has HIV if the test indicates that he/she does. Use H to represent the M minor disease and D having HIV (serious disease)

Human Resource Management (Mgt) 831

ASSESSMENT

For the purpose of assessing and your progress, please answer the following questions as best as you can. You must hand in your work within a period of 3 weeks for marking and recording.

The tutor concerned reserves the right to reject your work if there is reason to suspect that someone else has done it for you. You will be subjected to snap questions as you hand in. This is meant to confirm, whether the completed work is original to you.

EXERCISE

1. (a) Define personnel management
(b) Write short notes on the following terms
 - (i) Duty Rotation (ii) Job extension (iii) Labour analysis
 - (iv) Labour turn over (v) Personnel specification
2. (a) Why should managers today possess human resource management techniques?
(b) Classify labour according to personnel management techniques?
- 3.(a) Differentiate short term man power planning and long term man power planning
(b) Explain the advantages and disadvantages of each
- 4.(a) With examples from any country in Africa Explain why manpower plans in LDCs fail to achieve their ends.
5. In recruitment and selection, the personnel section interviews candidate to verify credential.
Discuss the advantages and disadvantages of interview as a way of selecting staff.
6. Set out in details the stages under taken to engage and place staff in an organization

7.(a) Academic qualification may not surface for a perfect staff.

In tight of the statement state and explain the advantages of labour! staff training at work.

(b) How does staff training differ from staff development?

8. State and explain the major sources of manpower for the company in need of staff.

9. (a) Motivation La. and ingredient to manage human beings

Discuss the major motivational techniques employed by manager&

(b) Comment on “Money” as a reward for labour.

10.(a) Differentiate promotion and demotion

Assess the grounds upon which the organization base its promotion decisions

(b) How is promotion important to both the organization and an individual employee?

11. Explain the content of the personnel safety provision at the work place

12 (a) State the factors considered to retire workers

(b) Upon which grounds may an employee be dismissed.

BUSINESS ADMINISTRATION (121)

ASSESSMENT

For purposes of assessing and monitoring your progress, please answer the following questions as best as you can.

You must hand in your work within a period of **3** weeks for marking and recording.

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Sample Questions:

1. a) What is business
 - b) Give a clear distinction between business and non business
 - c) Is there any difference between profession and employment
2. a) Mention and briefly explain the characteristics of a business
 - b) Explain the various types of industry you have ever learnt of.
3. a) As a public limited company is defined as that company which is not a private company.

Discuss the statement bringing out the basic distinctions between the two.

(b) The joint stock company has become very popular in the world and is particularly for industrial and trading activities undertaken on a large scale. Evaluate their existence.

4. Critically examine the purpose of business in the modern business world.

5. a) Briefly describe the proceeds of forming a company

b) A company is assumed to have perpetual succession. However, there are occasions or conditions when a company has to cease to exist.

Explain the circumstances under this scenario may happen.

6 a) What are the causes of combinations

b) Briefly describe the various types of combinations you have learnt of.

7. Write short notes on the following:

a) Continuous production

b) Batch production

c) Mixed production sequence

d) The concept of Just in time

e) Plant layout

f) Scheduling

g) Routing

h) Loading

i) Inventory control

j) Economic ordering quantity (EOQ)

8.(a) What is total quantity management?

b) Describe the features of total quality management

c) Explain how total quality management

FINANCIAL ACCOUNTING (933)

ASSESSMENT

For purposes of assessing and monitoring your progress. Please answer the knowing questions, as best as you can.

You must hand in your work within a period of 3 weeks for marking and recording. The tutor concerned reserves the right to reject your work if there is reason to suspect that someone else has done it for you.

You will be subjected to snap questions as you hand in: This is meant to confirm whether the completed work is original to you.

QUESTIONS

1. (a) What is meant by the term manufacturing?

(b) Discuss the main features of manufacturing accounts.

2. Explain the following terms:

(i) Prime cost.

(ii) Manufacturing profit

(iii) Cost of goods manufactured.

3. The following information is extracted from the books of AB.CCompany for the year ending 31st December 1987:

Opening stocks:

	SHS
Raw materials	75,000
Finished products	125,000
Closing stocks	140,000
Raw materials	140,000
Finished products	225,000

Salaries:

Sales department	70000
0111cc and general	50,000
Purchase of raw materials	350,000

Carriage

Inwards	15,000
Outwards	20,000

Power and light

Factory	8,000
001cc and genera	12,000
Direct wages	80,000
Sales	850,000

Required: Prepare a statement to show:

- (a) Cost of raw materials used.
- (h) Cost of goods manufactured.
- (c) Cost of goods sold.
- (d) Profit or loss made during the year.

4. What is meant by a limited company?

Discuss the different types of limited companies.

5. Explain the different types of accounts opened up for companies.

6. Discuss the procedure of issue of shares and debentures.

7. Explain the following terms:

- (a) Cumulative preference shares
- (b) Paid up capital
- (c) Issue at a premium
- (d) Issue at a discount

8.A.B.slords ltd issued 100,000 shares of shs. 10 each at shs. 12.50 on July 1st 1987. Required: Show, the relevant entries in the ledger accounts.

9. M.P.S. Ltd issued 50,000 debentures of shs. 100 each at shs. 105 on 1 September 1987.

Required: Show the relevant entries in the ledger accounts.

5. Broadways ltd has an authorized shs50000 ordinary shares of shs. 10 each. The company's trial balance at 31st October 1987 was as follows:

	DR	CR
	SHS	SHS
Ordinary shares		300,000
Share premium account		80000
Free hold premises	350,000	
Plant and machinery	230,000	
Motor lorries	150,000	
Debtors and Creditors	85,000	67,000
10% debentures		100,000
Purchase and sales	285,000	428,000
General expenses	15,500	
Bad debts	4,300	
stock 1 st Nov.1986	32,600	
debenture interest(half year)	5,000	
Discount received		4,200
Bank	47,800	
Salaries	45,000	
Drectors salaries	20,000	
insurance 4.000		

Provision for depreciation:

Plant and machinery		175,000
Motor lorries		80,000
Profit and loss a/c (1 st Nov. 1986)		<u>40,000</u>
	<u>1,274,000</u>	<u>1,274,000</u>

Notes: -

I At 31st October 1987:

- a) Insurance shs.600 was prepaid.
 - (b) Stock was valued at shs.34,30(>.
 - (c) A corporation tax provision of shs. I 5.000 is to be made.
 - (d) The directors propose to pay a dividend of 10% to the ordinary share holders.
2. Depreciation is to be calculated on fixed assets at 20% on reducⁱⁿ2 balance basis.
 3. The debenture interest for the second half of the year is to be accrued.

Required: Trading and profit and loss account for the year

To 31st October 1987 and a balance sheet as at that date.

11. (a) What is hire purchase'?

(b) Explain the features of hire purchase accounts.

12. J.S.ltd purchased a motor lorry on hire purchase at shs. I 0,000.000 to be paid in monthly installments of shs.90,000 hire purchase interest being shs. I 0.000.Required: Show the relevant accounts for the transaction.

RESEARCH METHODOLOGY 881

ASSESSMENT:

For purpose of assessing and your progress, please answer the following questions as best as you can.

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EXERCISE

- (a) Describe and explain the meaning of research according to the various scholars.
- (b) Elaborate on the various forms of research carried out in the world
- (c) Why is research more treasured?
2. Describe the universal characteristics of a good research study.
3. What should a researcher reach out for in carrying out investigations?
4. (a) Suggest the possible qualities of a good researcher.
(b) Research studies have been torpedoed in LDCs with hindrances emanating from socio-economic and political set in various communities' Justify
5. (a) Describe the process as of defining and designing a research problem.
(b) Explain the various research problems.
6. (a) Distinguish a theorem and a research hypothesis

- (b) Explain the precautions while stating a hypothesis
 - (c) What are the salient features via good research hypothesis?
- 7(a) Explain the assertion ‘literature Review’
- (b) Discuss the major sources of literature relevant to a particular problem
 - (c) What is the importance of literature review?
- 8.(a) Define variables
- (b) Write short notes on the following:
 - (i) Homoscedasticity
 - (ii) Heteroscedasticity
 - (Iii) Stochasticity
 - (iv) Extraneous variables
 - (v) Dependent variables
 - (vi) Independent variables
 - (vii) Exogenous and Endogenous variables
 - (viii) Constants
 - (c) How are Extraneous variables controlled during a research study?
9. “Empirical research in Uganda creates so many problems for researchers”. State the problems usually faced by researchers in your country.
10. Describe the various research designs.
11. (a) Distinguish reliability from validity of a research study.
- (b) Comment on both external and internal threats to validity.

12. (a) Distinguish a research proposal from a plan.
 - (b) Explain the major components of a research proposal
 - (c) What are the conditionalities of a research plan?
- 13.(a) Explain the various steps undergone while compiling a proposal.
 - (b) Proposals are over personalized' Justify and show the possible remedies to mitigate biasness.
14. Explain the following briefly
 - a. Latin square design
 - b. Complex fractional design
 - c. Experimental designs
 - d. Random replication design
 - e. Random designs