

MAGANJO INSTITUTE OF CAREER EDUCATION

COURSE STRUCTURE: ACCOUNTANCY UNIT SIX

COURSE OBJECTIVES AND OUTCOMES	MODULE/ PAPER	CLASS ROOM ASSIGNMENTS CREDITS	HOME TAKE ASSESSMENT CREDITS	UNIT EXAMS CREDITS	TOTAL CREDITS PER MODULE
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.	882	3.00	3.00	4.00	10.00
<u>The objectives of this study unit are;</u>					
<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 techniques 	122	6.00	6.00	8.00	20.00
<ul style="list-style-type: none"> to enable the learner understand and take responsibility for their own learning , career development and rights and responsibilities within the industry 	942	3.00	3.00	4.00	10.00
<ul style="list-style-type: none"> to help the student learn how to manage client and staff relations with in the industry 	132	6.00	6.00	8.00	20.00
<ul style="list-style-type: none"> to enable the student understand the social and economic environment within which businesses operate 					
<u>The expected outcomes of this course unit are;</u>					
<ul style="list-style-type: none"> The student should be able to define key words and explain key concepts in the prescribed modules 	461	6.00	6.00	8.00	20.00
<ul style="list-style-type: none"> The student will be able to understand key factors of business success 					
<ul style="list-style-type: none"> The student will be able to perform key marketing operations 	963	6.00	6.00	8.00	20.00
<ul style="list-style-type: none"> The student will be able to perform key administrative functions 					
TOTAL		30.00 CREDITS	30.00 CREDITS	40.00 CREDITS	100.00
<u>References</u>					

RESEARCH METHODOLOGY 882

ASSESSMENT

For 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 data collection
(b) Explain the various modes of data collection
2. (a) Distinguish between a population and a sample
(b) Describe the steps involved in a sample design
(c) Explain the criteria of selecting a sampling procedure
3. Write short notes on the following:
 - (a) Probabilistic sampling
 - (b) Non-probability sampling
 - (c) Systematic sampling
 - (d) Quota sampling
 - (e) Stratified sampling
 - (f) Cluster sampling
 - (g) Sequential sampling

4. A systematic bias results from the errors in the sampling procedures⁵, Discuss.
5. (a) Explain the advantages and disadvantages of the following data collection methods.
 - (i) Interview
 - (ii) Questionnaire
 - (iii) Observations(b) Discuss the principles considered while compiling a questionnaire.
6. (a) explicitly examine the phrases
 - (j) Interviews introduce more biases in conclusions than questionnaires.
 - (li) Data collection by projection is unreliable
 - (iii) In data collection, common sense is the chief requisite and experience of the chief teacher.(b) Examine the common differences between experiments and surveys.
7. (a) Describe the whole mark of business research.
 - (b) What is the purpose of data analysis?
 - (c) What would a researcher look out for in analyzing data?
8. (a) Define data presentation
 - (b) Explain the various forms of data presentation

BUSINESS ADMINISTRATION 122

ASSESSMENT:

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

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Sample Questions

1. (a) What is marketing
 - (b) Discuss the role of marketing in the modern business world
 - (c) Briefly describe the evolution of marketing Management
2. (a) What do you understand by the phrase “the marketing mix”?
 - (b) Briefly describe the marketing research procedure.
3. No economic activity can survive today without adequate financing. It is no wonder therefore that finance is usually
termed as the livelihood of a business.
 - (a) What are the key decisions a Finance Manager has to make to ensure that the organization is adequately financed?
 - (b) Discuss the traditional and modern goals of Finance Management.
4. (a) What factors are considered in pricing?

(b) How do companies go about setting prices in practice?

5 (a) What is stock exchange market?

(b) Distinguish between speculators and genuine investors and discuss three speculative transactions.

(c) Discuss the factors that affect prices of shares at a stock exchange.

6. (a) What is over-capitalization?

(b) Discuss the causes of over capitalization.

AUDITING (942)

ASSESSMENT:

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EXERCISE

1. (a) What is audit evidence?
(b) Explain the various ways in which audit evidence is obtained.
2. State and explain the limitation of gathering audit evidence
3. What do you understand by the term vouching of entries?
4. What are compliance and substantive tests? Explain how they are applied.
5. Set out an internal control questionnaire to do with Credit sales and Debtors.
6. (a) What is circularization of debtors?
(b) Explain the mechanics and reasons for circularization of debtors.
7. What do you understand by the term teeming and lading? What measures would you recommend to a client who wishes to prevent teeming and lading in his organization?
8. Examine the steps to be followed verifying assets.

9. What are the Internal Control measures for fixed assets?
10. Explain the procedure followed in verification of freehold property, leasehold properties and equipment
11. Examine the procedure involved in verification of capital, loans and trade creditors.
12. What are the books and documents of accounts an auditor examines in the audit of companies?
13. Explain the liabilities of the auditor under:
 - (i) Private audit
 - (ii) Company act
 - (iii) Third parties
 - (iv) Criminal law
14. (a) What is an audit report?
 - (b) Describe the various audit reports on auditor may prepare upon completion of an audit

DATA PROCESSING -132

ASSESSMENT:

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

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QUESTIONS

1. Describe the flow data in the in putting unit and out putting unit.
2. State and explain the in putting devices of a computer.
3. What are processing unit devices?
4. Discuss the influence of computer on employment
5. Distinguish a mini computer from a main frame computer hardware
6. Explain the computer programming language and give its advantages and disadvantages.

TAXATION IN UGANDA 902

ASSESSMENT:

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

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QUESTIONS:

1. Explain why depreciation is not allowed as an expense deductible when computing taxable profits /gains from business.
2. List the capital allowances available in industrial building and plant and machinery
3. Describe the term initial allowance. Justify it's existence and uniqueness.
4. Discuss the extent to which goods imported into the country have been under customs control and suggest possible ways of improving the exercise.
5. Identify the most critical areas of customs control in Uganda.
6. Define the following in Uganda's case
 - a) Types of supplies available in Uganda
 - b) A taxable supply
 - c) The value of the supply liable to tax
 - d) Vat rate and thresh hold
 - e) Vat taxable person
 - f) Relevance of the place of supply and type of supply.
7. Discuss the merits and demerits of VAT
8. What is a tax invoice? Why are tax invoices important? What must it show?
9. ABC manufacturers garments purchases and sales were shs. 250,000 and 400,000
Rate of VAT is 18% show the entire in the respective accounts

END

PUBLIC FINANCE AND REGULATION. 442

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. 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 either the completed work is original to you.

EXERCISE

1. (a) Differentiate between public finance and accounting policies.
(b) Describe the term regulation
(c) Identify how sub counties and administrative units keep their books of accounts and accounting arrangements
2. (a) What is the difference between budget preparation and budget format?
(b) Revenue estimates is said to have registered a success of man/governments to run/identify the governmental transfers and local revenue estimates. Justify
3. (a) What is meant by the term revenue registers?
(b) Explain how graduated tax is collected at the district level or,sub county level.
(c) Write short notes on the following:

Accounting revenue	Collection cashbooks
Arrears revenue	Tax collection revenue
4. (a) Illustrate in table form how the vote book operates
(b) Distinguish between cheque payment vouchers and imprest cash payment
5. (a) Show how districts make preparation for payment of salaries
(b) Distinguish between cash basis accounting and accrual basis accounting
(c) Distinguish between reconciliation of vote book and departmental warrant.
6. (a) What is a journal
(b) Identify and explain the common ledger accounts under cash and accrual basis accounting
(c) State briefly the additional ledger account you know.