FACULTY OF MANAGEMENT

DEPARTMENT OF PUBLIC MANAGEMENT AND GOVERNANCE

FINAL JUNE SUMMATIVE ASSESSMENT

PROGRAMME: BA HONOURS PUBLIC MANAGEMENT AND GOVERNANCE

MODULE: ADVANCED PUBLIC FINANCIAL MANAGEMENT

CODE: PMG8X05

DURATION: 3 HOURS

MARKS: 100

DATE OF EXAM: 26 MAY 2017

EXAMINER(S): Mrs T Majam (APK)

MODERATOR: Dr V Jarbandhan (APK)

EXTERNAL EXAMINER: Mr A van Schalkwyk (UNISA)

THIS QUESTION PAPER CONSISTS OF: 2 pages

Instructions to students:
1. Write the number of each question answered clearly in the space provided on the cover of the examination answer book.
2. Begin each answer on a new page.
3. Begin each section on a separate answer sheet.
4. Number your answers exactly as the questions are numbered.
5. The general University of Johannesburg policies, procedures and rules pertaining to written assessments apply to this assessment.

Answer any four (4) questions

QUESTION 1 – (25 Marks)

Evaluate the effectiveness of estimates, the components of a budget and then critically analyse the viability of Budget 2017 with specific reference to global economic outlook and South Africa's growth and transformation; health services, education and social assistance; and economic infrastructure and investment.

QUESTION 2 – (25 Marks)

Critically assess the effectiveness of financial and management accounting in public financial management and then explain the accounting cycle used in government.

QUESTION 3 – (25 Marks)

Illustrate the importance of professionalism in public financial management and then evaluate the three common results of unprofessional and unethical conduct. Use appropriate practical examples.

QUESTION 4 – (25 Marks)

Discuss the significance of the National Development Plan (NDP) and critically analyse the relationship between the NDP and Budget 2017 with specific reference to South Africa's socio-economic development.

QUESTION 5 – (25 Marks)

Discuss the concept *accounting* and then differentiate between cash and accrual accounting within the South African public financial management context.

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