



FACULTY/COLLEGE	College of Business and Economics
SCHOOL	School of Accountancy
DEPARTMENT	Accountancy
CAMPUS(ES)	APK
MODULE NAME	Practical Applications in Taxation or Internal Auditing
MODULE CODE	PAT8X00, PAI8X00, RMA8X00
SEMESTER	First
ASSESSMENT OPPORTUNITY, MONTH AND YEAR	Final Assessment opportunity May 2019

ASSESSMENT DATE	27 May 2019	SESSION	08:30 – 12:03
ASSESSOR(S)	Mrs Rozanne Smith		
MODERATOR(S)	Dr Marina Bornman (Internal Assessors) Mrs Izette Nel (External moderator)		
DURATION	3 Hours and 33 minutes [25 minutes reading time and 188 minutes writing time]	TOTAL MARKS	125 marks
NUMBER OF PAGES OF QUESTION PAPER (Including cover page)			5

INFORMATION/INSTRUCTIONS:

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- This is a closed-book assessment, but students are allowed to use their orange referencing booklets in the assessment.
 - This paper consists of 5 pages and 47 pages of sources to reference.
 - There are 2 questions.
 - You have 25 minutes reading time. During this time you are allowed to read and make notes on the question paper (scenario). You are not allowed to write anything on your answering sheet. You will only receive the required section of the paper once the reading time is finished.
 - Answer each question on a separate page.
 - Delete all open pages on your answer sheet with a pen. Pages on your answer sheets that contain open spaces will be marked as such and those pages **will not be eligible for a remark**.
 - No tippex or pencil may be used on your answer sheets. Pages on your answer sheets that contain pencil or tippex will be marked as such and those pages will not be eligible for a remark.
 - Read the questions carefully and answer only what is required.
 - Number your answers clearly and correctly as per the question paper.
 - Write neatly and legibly on both sides of the paper in the answer book, starting on the first page.
 - All the examination regulations of UJ and the policy document for students of the Department of Accountancy will apply before, during and after this test.

Question 1**(60 Marks)**

A group of Masters' students are busy with a research project as part of their course work for their degree. They are conducting research on the work readiness of students who finish a post graduate qualification and who immediately enter the professional working environment. They identified the accounting profession as their sample group. They obtained personal information on post graduate students from a lecturer. They then identified every second person on the list and contacted them to find out where they are employed at. The researchers also obtained their sample's academic records in order to compare their academic performance to their work ethic. The researchers contacted the employers to obtain the email addresses of the HR staff within the organisation. Below is an example of an email that the researchers sent out to the employers:

To: Employers@pgdastudents.co.za
From: MComresearchers@university.co.za
Subject: Questionnaire to be completed for M Com research project
To whom it may concern
We have identified one of your employees as part of our sample for our research project. Ms Evelyn Mdaka was a student at our university, and is currently employed as a trainee accountant at your firm. Our research study attempts to determine the work readiness of students who complete a post graduate qualification from our institution. Will you please complete the following questionnaire about Ms Mdaka:
Employee number:
ID number:
Monthly salary and other benefits:
Evelyn's work ethic:
Evelyn's competence in the area of accounting and taxation:
Evelyn's most recent performance rating:
Any areas of improvement identified for Evelyn:
Any additional preparation that you think the university should do to prepare students for the professional working environment:
Thank you for your participation.
Regards M Com Research team Please do not hesitate to contact us for more information on 082-826-8271

One of the employers (Sarah) decided to contact the researchers to obtain more information on the study. She spoke to the head researcher, Ben, who then provided her with more information on the questions she had. Below is a scribe of the conversation they had:

Sarah	Good morning, can I please speak to someone who can assist me with detailed information on the research project being conducted.
Ben	Good morning. I am the head researcher and can answer any questions you have.
Sarah	Great! First of all I would like to know whether the people you identified as your sample volunteered and gave consent to you to use their information.
Ben	I am sure they did. I got their details from someone who used to lecture them, and I am sure the lecturer has the right to share the information.
Sarah	Have you obtained ethical clearance from your university on this study?

Ben	No, according to us this is a low risk study and we do not need any ethical clearance.
Sarah	What do you plan on doing with this information? Will you be publishing names in your findings? Or will the information be kept confidential?
Ben	We will have to publish the names, surnames, employee numbers and all other information requested in the questionnaire, otherwise our study will not be complete.
Sarah	What referencing style would you use?
Ben	As this is primary data we will not have any referencing in our project. Should we use secondary data we will include the name of the author next to the paragraph.
Sarah	Are you aware of the fact that for a research project to be successful it should have certain characteristics?
Ben	Of course we are – we are Masters students. We know that research should always be only rigorous and valid.
Sarah	What mode of enquiry will you be using in your study?
Ben	Mode of what?? I don't understand your question.
Sarah	Never mind! Have you already started with your literature review, seeing that you are already busy with the empirical study?
Ben	No, we will do a literature review later, if it is necessary.
Sarah	It seems like you have a clear research question. Do you think a good research question is important?
Ben	Not really, you can ask anything you like. Even if it is vague, then you can just explain it to someone if they don't understand.
Sarah	What research design will you be using?
Ben	We will use a longitudinal design.
Sarah	Oh, okay. So we can expect a questionnaire like this again in years to come?
Ben	No way! When I am done with this project I don't want to do research again.
Sarah	Do you expect any errors in this research project, to be realistic you know?
Ben	Absolutely not. There is no such thing as an error in research. It's my study and I decide what I want to do.
Sarah	Why did you decide to use questionnaires?
Ben	It's so easy, and there are no rules that you need to follow when designing the questions. You can ask whatever you want.
Sarah	Thank you Ben. I think I have all the information I need. Should we decide to partake in the study I will get back to you.
Ben	You better partake! We took the time to identify Evelyn as a respondent and we expect a response from you!
Sarah	I would have to get everyone's consent first as you want very personal information.
Ben	No consent needed! If you don't send us back the questionnaire we will make up information about Evelyn and include it in the study!
Sarah	I am seriously doubting this study, I think I should go now. Bye Ben.
Ben	Bye.

You are required to:

- a) Identify the weaknesses in the above mentioned research project. For each weakness, explain the weakness, and if possible provide an appropriate action that should be taken by the researcher. (45)

Your answer should be in table format as stated below:

Weaknesses from the scenario. (15 marks)	Explanation based on theory and possible appropriate action of improvement. (30 marks)
E.g. There is the possibility of plagiarism as Ben indicated he will not reference everything.	<p>Plagiarism is a serious offence (Explanation). Ben should reference all sources he uses (improvement action).</p> <p><i>*NOTE: The explanation could sometime be longer (more than only 1 or 2 marks).</i></p>

- b) Who was their population, and what sample selection method was used to select their sample. (3)
- c) Why is it important to do a literature review, and what are the steps in conducting a literature review? (7)
- d) The researchers decided to use questionnaires. What other method of data collection could they have used apart from questionnaires and observations? Also describe any two types of this data collection method. (5)

Question 2**(65 Marks)****You are required to do the following for each of the 15 sources attached:**

- a. Identify the type of source; (15)
- b. Provide the in-text reference using the Harvard style; (15)
- c. Compile a reference list for all the sources using the Harvard style. (30)

Please provide your answer in the following table format:

Number of source	Type of source	In-text reference	Reference list
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Layout (2)**Precision and interpretation marks (3)**