



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	Second
ASSESSMENT OPPORTUNITY, MONTH AND YEAR	Supplementary Assessment opportunity November 2019

ASSESSMENT DATE	November 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)			6

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 6 pages and 44 pages of sources to reference.
 - There are 3 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

(20 MARKS)

You are required to provide **ONE** correct answer for all of the multiple choice questions below:

1. A paradigm can be defined as:
 - a) A cluster of beliefs and dictates which for scientists in a particular discipline influence what should be studied, how research should be done and how results should be interpreted;
 - b) An epistemological position that advocates the application of the methods of the natural sciences to the study of social reality and beyond;
 - c) A purpose to generate a hypothesis that can be tested and that will thereby allow explanations of laws to be assessed.
 - d) The most common view of the nature of the relationship between theory and research.
2. A representative sample can be defined as:
 - a) The universe of units from which the sample is to be selected;
 - b) The listing of all units in the population from which the sample will be selected;
 - c) A sample that reflects the population accurately so that it is a microcosm of the population;
 - d) A distortion in the representativeness of the sample that arises when some members of the population stand little or no chance of being selected for inclusion in the sample.
3. A sampling error can be defined as:
 - a) The difference between a sample and the population from which it is selected, even though a probability sample has been selected
 - b) Particularly likely to happen when individuals are being sampled. It occurs whenever some members of the sample refuse to cooperate, cannot be contacted, or for some reason cannot supply the required data.
 - c) Differences between the population and the sample that arise either from deficiencies in the sampling approach, such as inadequate sampling frame or non-response, or from such problems as poor question wording, poor interviewing or flawed processing of data.
 - d) The enumeration of the entire population. Thus, if data are collected in relation to all units in a population, rather than in relation to the sample of units of the population.
4. Which one of the following is a type of probability sampling:
 - a) Convenience sampling;
 - b) Stratified random sampling;
 - c) Snowball sampling;
 - d) Quota sampling.
5. An oral history interview can be defined as:
 - a) It typically refers to a context in which the interviewer has a series of questions that are in the general form of an interview schedule but is able to vary the sequence of questions;
 - b) This is an unstructured or semi-structured interview where the respondent is asked to recall events to reflect on them;
 - c) This refers to an interview using open ended questions to ask interviewees questions about a specific situation or event that is relevant to them and of

- interest to the researcher;
- d) This term is frequently used as a general term that embraces interviews of both semi structured and unstructured kind.
6. The disadvantages of a self-completion questionnaire does not include:
- Cannot ask many questions that are nor salient to respondents;
 - Difficulty of asking other kind of questions;
 - Questionnaire can be read as a whole;
 - Absence of interviewer effect.
7. Content analysis cannot be defined as:
- Content analysis is a research technique for the objective, systematic and quantitative description of the manifest content of communication;
 - It is any technique for making inferences by objectively and systematically identifying specified characteristics of messages;
 - It is a technique in which the researcher employs explicitly formulated rules for the recording of behaviour;
 - It is an approach to the analysis of documents and texts that seek to quantify content in terms of predetermined categories and in a systematic and replicable manner.
8. Which one of the following is not a method of establishing validity:
- Face Validity;
 - Predictive Validity;
 - Convergent Validity;
 - Destruct validity.
9. Criticism of qualitative research include:
- There is a lack of transparency;
 - The measurement process possesses an artificial and spurious sense of precision and accuracy;
 - The analysis of relationships between variables creates a static view of social life that is independent of people's lives;
 - The reliance on instruments and procedures hinders the connection between research and everyday life.
10. The following are similarities between quantitative and qualitative research:
- Both are concerned with data reduction;
 - Both are concerned with answering research questions;
 - Both are distant from the researcher;
 - Both are concerned with variation;
- Answers a & b only;
 - Answers a, b & d;
 - Answers a, c & d;
 - Answers a & d only

(2 marks per correct answer)

QUESTION 2**(40 MARKS)**

For all of the attached sources (at the back of the assessment) **you are required to:**

- a) Identify the type of source; (10)
- b) In-text reference the underlined sentence in the source; and (10)
- c) Include the source into your reference list. (20)

You have to make use of the Harvard referencing method to reference all of the sources.

Please provide your answer in the following table format:

Number of source	Type of source	In-text reference	Reference list
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QUESTION 3

(65 MARKS)



Money Transfers

Did you know that you can transfer cash from any Checkers store to any other Checkers or Shoprite store in South Africa? For just R9.99 you can transfer cash to anybody, anywhere we have a store - it's the safest, most convenient way of moving money.

Here's how it works:

To send money:

1. Go to the Money Market counter at your nearest Checkers and take the money you want to send with you.
2. Bring your RSA Green ID book and the amount you want to send, plus R9.99 for the transfer. A customer must present his/her RSA Green ID book, no copies of ID books or driver licenses are acceptable. The only accepted valid proof of identity is a RSA Green ID book. Your RSA Green ID will be scanned to identify and record you as the sender.
3. Select and enter your secret 4-digit PIN to receive a Money Market transfer number. Only give the PIN and Money Transfer number to the person who will collect the money on the other side.
4. Send any amount from R1 to R5 000 per day, up to a maximum amount of R25 000 per month, to anyone, and they can collect it immediately at any Checkers store in South Africa.

Based on the information provided above, you are required to conduct a research study to determine whether residents from Krugersdorp, Mogale City, would be interested in making use of this service offered by Checkers. You will have to provide them with all of the information regarding this service offered as well as determine their interest. You will also need to provide a profile of the residents that you included in your study.

You are required to answer the following questions with regards to the research that you will be conducting:

- a) Describe whether you will be conducting a qualitative or quantitative study. (2)
- b) Explain the difference between a qualitative and quantitative study. (14)
- c) Identify the two variables evident in your study, you are also required to describe the constant variable. (3)
- d) Provide a researchable question for the above study. (2)
- e) Why is a good research question crucial? (6)
- f) Identify and define the research design you will make use of for your study, and validate why you select this specific research design. (4)
- g) Explain the population that you will be making use of in your study. (1)
- h) Explain the sample selection methods you will be able to use to select your sample. Provide an example applicable to the scenario for each of your sample selection methods. (4)
- i) Discuss whether a sampling error could arise in your study. (2)
- j) Explain the data collection methods that are most appropriate to use to collect the data from the sample. (4)

- k) What are the things you need to consider when designing questions for a questionnaire? (8)
- l) Describe the ethical considerations that you need to take into account when you conduct your research. (10)
- m) Explain the difference between primary and secondary data. (2)

Precision and interpretation marks (3)