FIELD: BUSINESS AND FINANCE

SPECIALTY: ACCOUNTANCY **(ACC)**

PAPER: CASE STUDY

Time Allowed: 06 Hours
Credit Value: 14
FORMAT, TYPOLOGY and TOPICS
The Question Paper shall be constructed on 100 Marks from Four Core Areas: Daily Operations, End of year works, Financial Analysis and Company Accounting in accordance with the following elements:

FORMAT	TYPOLOGY				TOPICS TO BE COVERED	OBJECTIVES TO BE TESTED
	Nature of Questions	Number of Questions	Weight in the paper	Mark Allocation per Question		
Section A	**Problem Solving Questions from given business situations.**	01 or 02	30%	30 marks	DAILY OPERATIONS. Questions MUST come from the following topics with NOT more than ONE from a single topic: • Financing and investment transactions, • Operating and cash cycle transactions for trading, manufacturing and service businesses. • Payroll accounting, Centralised Accounting System	Knowledge Comprehension Application
Section B	**Problem Solving Questions**	01	15%	15 marks	END OF YEAR WORKS	

	from given business situations.				Questions MUST come from the following areas with NOT more than One Question from a single area: - Adjustments for final accounts: (i.e. fixed assets depreciation, provisions, the outgoing of fixed assets, accruals and prepayments, bank reconciliation, operations in Foreign Currency, stock, correction of errors etc.); - Closing Entries; - The trial balance before and after inventory works	Knowledge Comprehension Application Analysis Synthesis
Section C	**Preparation and analysis of Financial Statements.**	02	25%	25 marks	<u>FINANCIAL ANALYSIS</u> Questions MUST come from the following areas with NOT more than ONE question from a single area on the following topics: 1. Preparation of financial statements (Standard and Minimum Cash Systems, 2. Preparation of financial statements for Publication for Quoted Companies using the IFRS Standards as prescribed by the OHADA Business Law 3. Analysis of Financial Statements Functional Analysis	Knowledge Comprehension Application Analysis Synthesis
					Financial Analysis Ratio Analysis	

Section D	**Problem Solving Questions from given business situations.**	02	30%	30 marks	<u>COMPANY ACCOUNTING</u> Questions MUST come from the following topics with NOT more than ONE question from a single topics: - Formation of Commercial Companies, - The management of Companies & shareholders' Current Account - Profit Appropriation - Evaluation of Company Shares - Modification of capital (Increase, Reduction, Redemption) - Debenture Loans - Dissolution of Commercial Companies	Knowledge Comprehension Application Analysis Synthesis

III–SUBMISSION OF QUESTION PAPPERThe Question Paper shall be submitted alongside its Marking Guide both in Hard and Soft Copies to the Examination Authorities.

PAPER: COMPUTER ASSISTED ACCOUNTING

Credit Value: 6

INSTRUCTIONS TO CANDIDATES

- This paper carries two sections.
- You are required to attempt all the questions.
- Only non – programmable calculators and OHADA Charts of Accounts are authorised.

I –FORMAT, TYPOLOGY and TOPICS

The Question Paper shall be constructed on 100 marks from Two Core Areas: Excel and Sage SARRI Accounting Line 100 in accordance with the following elements:

FORMAT	TYPOLOGY				TOPICS TO BE COVERED	OBJECTIVES TO BE TESTED
	Nature of Questions	Number of Questions	Weight in the paper	Mark Allocation per Question		
Section A	Projects in Computerised Accounting. The questions should be related to practical situation in the real life work place. Describe, narrate and explain practical work scenarios involving figures	1 to 2	40%	40 marks	MICROSOFT EXCEL Questions MUST come from the following topics with NOT more than ONE from a single topic: • Elementary mathematical formulae “Logical Functions” “If Function”. • “Graphical Presentation”	Knowledge Comprehension Application
	Functions and calculations					

Section B	Projects in Computer Assisted Accounting. The questions should be related to practical situation in real life work place. Describe, narrate and explain practical work scenarios involving figures Functions and calculations	01 to 2	60%	15 marks	<u>SAGE SAARI ACCOUNTING LINE 100</u> Questions MUST come from the following areas with NOT more than ONE question from a single area on the following topics: 1. Getting started with Sage Accounting 100 - Creating a new database - Opening an existing database - Copying an existing database - Import / Export of Data 2. Financial accounting - Creation of a company - Stepping up of the company Parameters (i.e. Defining an accounting structure of a company) - Creating a chart of account for a company - Creating Journals for a Company - Journal Entries - Cash management - Control of accounting entries	Knowledge Comprehension Application Analysis Synthesis
					- Balancing of accounts - Entering transactions for a new month	

					- Generation of financial statements at a given date - Generation of financial statements at a year end - Closure of financial year N1 and opening of financial year N	

III–SUBMISSION OF QUESTION PAPER

The Question Paper shall be submitted alongside its Marking Guide both in Hard and Soft Copies to the Examination Authorities.

PAPER: TAX ACCOUNTING

Time Allowed: 03 Hours
I Credit Value: 10
II –FORMAT, TYPOLOGY and TOPICS
The Question Paper shall be constructed on 100 Marks from Five Core Areas of the Principles of Taxation syllabus (Cameroon Tax Law), in accordance with the following elements:

FORMAT	TYPOLOGY				TOPICS TO BE COVERED	OBJECTIVES TO BE TESTED
	Nature of Questions	Number of Questions	Weight in the paper	Mark Allocation per section		
Section A	**Short answer or data response questions.**	10	10%	10 marks	TAXATION PRINCIPLES Importance of taxes Canons of taxation Source of the Cameroon fiscal law Structure of the Cameroonian fiscal system Administration of taxes Classification of taxes	Knowledge Comprehension Application
Section B	**TAX computations, processing of VAT Returns and**	1 OR 2	25%	25 marks	THE VALUE ADDED TAX AND EXCISE DUTY. Scope and application Tax payer's obligations and penalties	Knowledge Comprehension Application Analysis Synthesis

	accounting records.				- Tax point and Tax incidence - Calculation of VAT and Excise Duty - VAT and Excise Duty declaration, payment and recording.	
Section C	**Tax computations, processing of Tax Returns and accounting records.**	1	30%	30 marks	<u>COMPANY TAX</u> - Scope of application - Fiscal analysis of expenses - Fiscal analysis of revenues - Determination of fiscal result and company tax - Declaration, payment and recording	Knowledge Comprehension Application Analysis Synthesis
Section D	**Identification of taxable persons, calculation of PIT and accounting records.**	Subjective	15%	15 marks	<u>PERSONAL INCOME TAX</u> - Generalities - Tax payer's regimes - Determination of the net taxable income per category of PI - Determination of PIT liability - Payment of PIT	Knowledge Comprehension Application Analysis Synthesis
Section E	**Identification of the taxable persons, the exempted, calculation and declaration of council (local) taxes**	Subjective	20%	20marks	<u>TAXATION OF ACTIVITIES AND CAPITAL</u> - Business license - Liquor license - Global tax - Duties , rates and rights paid during the creation of an enterprise	Knowledge Comprehension Application

PAPER: COST AND MANAGEMENT ACCOUNTING

Time Allowed: 03 Hours
Credit Value: 06

INSTRUCTIONS TO CANDIDATES

- This paper carries three sections.
- You are required to attempt all the questions.
- Only non – programmable calculators and OHADA Charts of Accounts are authorised.

II –FORMAT, TYPOLOGY and TOPICS

The Question Paper shall be constructed on 60 marks from two course areas: Cost accounting and Management Accounting, accordance with the following elements:

FORMAT	TYPOLOGY				TOPICS TO BE COVERED	OBJECTIVES TO BE TESTED
	Nature of Questions	Number of Questions	Weight in the paper	Mark Allocation		
SECTION A	Structural questions	10	20%	20 Marks	Questions MUST come from all topics in both cost and management accounting. Cost accounting will cover 30% and 70% for management accounting	Knowledge Comprehension Application
SECTION B	Problem Solving Questions from given business situations.	01	30%	30 Marks	COST ACCOUNTING. (Full Costing) The question here MUST come from full costing. It should involve: - Overhead apportionment - Calculation of purchase cost - production cost with WIP, or by-products or losses. Note: The question should not involve WIP, by-products and losses at the same time - cost of sales and - cost accounting profit	Knowledge Comprehension Application
SECTION C	Problem Solving	02	50%	50 Marks	Management Accounting	Knowledge

	Questions from given business situations.				Questions MUST come from the following topics with NOT more than ONE question from a single topic: - Marginal costing, CostVolume-Profit (Breakeven) Analysis and absorption costing……….15 marks - Standard costing …..…. 15 marks - Budgeting ....20 marks <u>Topics to be covered under Budgeting</u> Question MUST come from the following topics - The sales budget - The production budgets - The Procurement (Purchase budget) - The investment budget - The cash Budget - Master Budget NB: If a question requires the use of a graph paper, then indicate so that graph papers are provided to candidates.	Comprehension Application Analysis Synthesis

III–SUBMISSION OF QUESTION PAPER

The Question Paper shall be submitted alongside its Marking Guide both in Hard and Soft Copies to the Examination Authorities.