

SPECIALTY : LOCAL GOVERNMENT MANAGEMENT

OPTION : ACCOUNTING AND FINANCE (AFI)

PAPER: CASE STUDY

FORMAT, TYPOLOGY AND TOPICS

The Question Paper shall be constructed on 100 Marks from Four Core Areas

FORM AT	TYPOLOGY				TOPICS TO BE COVERED	OBJECTIVE S TO BE TESTED
	Nature of Questio ns	Numb er of Questi ons	Weigh t in the paper	Mark Allocation per section		
Section A	Problems solving , Analysis and Essay	03	05%	05 marks	<u>GENERAL TAX</u> ☐ Definition of the tax laws & its foundation ☐ Definition of its components that are the income tax, VAT, tax on activities, Royalties & others ☐ The <u>LOCAL TAXATION</u> ☐ General provisions; ☐ The local taxes ☐ The Additional council tax ☐ municipal taxes ☐ Special provisions to urban communities ☐ The tax and rate of regions ☐ Tax procedures specific to local taxes.	Knowledge Comprehensio n Application
Section B	Problems solving and Analysis	03	05%	05 marks	<u>AUDITING OF MUNICIPAL ACCOUNTS AND CREDIT</u> ☐ Regular Accounting ☐ Probable Accounting ☐ Sincere Accounting <u>LITIGATION OF SALARIES,</u> ☐ Generality on wages. ☐ Calculation of social security. ☐ Contributions ☐ Calculations of salaries. ☐ Determining/accounting for taxes on wages	Knowledge Comprehensio n Application Analysis Synthesis

					☐ The recourse mechanisms graceful <u>SOCIAL CONTRIBUTIONS</u> ☐ Generality on wages ☐ Calculation of social security contributions ☐ Calculations of salaries ☐ Determination and accounting for taxes on wages ☐ The recourse mechanisms graceful <u>LITIGATION OF LOCAL TAXES</u> ☐ The skills and time limits of referral ☐ the remedies ☐ The means of reference	
Section C	Problems solving and Analysis	03	05%	05 marks	<u>INTRODUCTION TO LAW OF PUBLIC FINANCE</u> ☐ Analysis of Accounts ☐ The management control	Knowledge 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.

PAPER: RESOURCES & RESPONSIBILITIES OF DTCS/URBAN DEVELOPMENT & TAXATION

FORMAT, TYPOLOGY and TOPICS

The Question Paper shall be constructed on 100 Marks from Four Core Areas

FORMA T	TYPOLOGY				TOPICS TO BE COVERED	OBJECTI VES TO BE TESTED
	Nature of Questions	Number of Questions	Weig ht in the paper	Mark Allocation per section		
Section A	Essay and Analysis	03	05%	05 marks	<u>RESOURCES OF DTCs AND STRATEGIES FOR MOBILIZATION</u> ☐ Typology of resources of DTC; ☐ Modalities of management of the said resources. <u>RESPONSIBILITIES OF LOCALLY ELECTED REPRESENTATIVES</u> ☐ Communal competence, departmental and regional authorities; ☐ The local development plan; ☐ Communication and Marketing of communal activities. <u>SECRETARIATE DUTIES</u> ☐ The computerized management of desktop, applications and folders; ☐ The treatment of text and the mail; ☐ Table and documents editing; ☐ The concepts of professional communication; ☐ Reception and telephone management; ☐ The Internet and electronic mail. <u>SYNTHESIS OF WORK</u> ☐ Synthesis of administration cost;	Knowledg e Comprehe nsion Applicatio n

					☐ Synthesis of accounting costs; ☐ Synthesis of management cost; ☐ Synthesis of fiscal cost.	
Section B	Essay and Analysis	03	05%	05 marks	<u>RIGHT TO ENVIRONMENT</u> ☐ The sources of the law of the environment; ☐ The principles of the law of the Environment. ☐ The institutions; ☐ The protection of ecosystems. <u>URBANISM</u> ☐ The rules of the urbanization; ☐ The Operations development. ☐ The modalities of pre-emption in matters of urban planning ; - ☐ Operations of development. <u>QUALITY HYGIENE, SAFETY AND ENVIROMENT</u> ☐ Safety at Work; ☐ Prevention of risks; ☐ Hygiene and sanitation; ☐ System of Management QSE; ☐ Environment; ☐ Safety; - quality.	Knowledge e Comprehe nsion Application n Analysis Synthesis
Section C	Essay and Analysis	03	05%	05 marks	<u>URBAN PLANNING AND TAXATION:</u> ☐ The resources of a locality; ☐ Geography of a collectivity; ☐ Creating of local tax generating activities <u>PUBLIC DOMAIN AND TAXATION</u> ☐ The determination of the different public domains of the state; ☐ The district of contents taxable in the public domain.	Knowledge e Comprehe nsion Application n Analysis Synthesis
					<u>SYNTHESIS OF TAXATION.</u> ☐ Case study of taxation; ☐ Study of cases of local taxation	

Section D	Problems solving and Analysis	03	5%	5 marks	<u>WORK OF END OF FISCAL YEAR & MANDATE</u> ☐ Elaboration of a balance sheet and end of year reports ; ☐ Elaboration of predictive reports; ☐ Elaboration of a balance sheet /report at the end of a mandate. <u>IMPLEMENTATION</u> <u>PROFESSIONAL SITUATION:</u> ☐ Synthesis of the course of administration ☐ Synthesis of the course of accounting ☐ Synthesis of management courses ☐ Synthesis of course of taxation	Knowledge Comprehension Application Analysis Synthesis
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PAPER: ENVIRONMENT & MANAGEMENT OF DTCS

FORMAT, TYPOLOGY and TOPICS

The Question Paper shall be constructed on 100 Marks from Four Core Areas

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	Problems solving and Analysis	03	05%	05 marks	<u>LOCAL PUBLIC SERVICES</u> ☐ Nomenclature of local public services ☐ Levels of competence in these services ☐ Management of this type of service <u>PROCEDURE OF CONTROL FOR LOCAL TAX RECOVERY</u> ☐ The structures of control and recovery ☐ The mechanisms of control and recovery ☐ The guarantees of the control and recovery ☐ The skills and remedies <u>PUBLIC MARKETS & TAXATION</u> ☐ Public Procurement and VAT; ☐ Public procurement and taxes on income; - ☐ public procurement and withheld at the source; - ☐ Public procurement and other taxes.	Knowledge Comprehension Application
Section B	Problems solving and Analysis	03	05%	05 marks	<u>MANAGEMENT AND CONTROL</u> ☐ The control of legality; ☐ Budgetary Control.	Knowledge Comprehension Application Analysis Synthesis

Section C	Essay and Analysis	03	05%	05 marks	<u>HUMAN RESOURCE MANAGEMENT</u> ☐ The Evolution of HRM (definition, basic concepts, issues); ☐ Predictive management of a job (content, methods, issues); ☐ Practice of HRM (management of individual relationships: recruitment, training, animation, motivation, conditions of work; social dialog: techniques at the service of social dialog and crisis of social dialog); ☐ Elements of payroll management; ☐ Evaluation of the performance of HRM. ☐ Place of HRM in the overall strategy of the business. <u>ADMINISTRATIVE MANAGEMENT</u> ☐ Concept of archives; ☐ Definition and Characteristics of an archives; ☐ Actors of the classification and of archiving; ☐ Categories of records to classify and the different ages for archiving; ☐ Conservation of archives; ☐ Ranking; ☐ Classification Plan; ☐ The coding and storage; ☐ Communication of the archives;	Knowledge Comprehen sion Application Analysis Synthesis
					☐ Definition of the communication of archives; ☐ The research instruments.	

Section D	Essay and Analysis	03	5%	5 marks	<u>HISTORY AND EVOLUTION OF DTCs</u> ☐ Analysis of the History of CTL in Cameroon ☐ Saying of the different types of CTL in the time ☐ Accuracy of different denominations of the territorial community in the political history of Cameroon ☐ Guidelines and skills in these CTL <u>PRACTICAL ASPECTS OF DECENTRALISATION</u> ☐ The actual skills of the actors of the local governance; ☐ Variability of skills based on the geographical determinants <u>ORGANISATION AND OPERATION OF DTCs</u> ☐ Organization of CTL ☐ Skills and management structures of the CTL ☐ .Scheduling of reports between the different structures of the CTL	Knowledge Comprehen sion Application Analysis Synthesis
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PAPER: ACCOUNTING

FORMAT, TYPOLOGY and TOPICS

The Question Paper shall be constructed on 100 Marks from Four Core Areas

FORMAT	Nature of Questions	Number of Questions	Weight in the paper	Mark Allocation per section	TOPICS TO BE COVERED	OBJECTIVES TO BE TESTED
Section A	Problems solving and Analysis	03	05%	05 marks	<u>General Accounting</u> ☐ General information ☐ The balance sheet ☐ The account and the principle of the double entry ☐ The accounting transfer ☐ The accounting systems (classical and computerized) ☐ Purchase and sale of the goods	Knowledge Comprehension Application
Section B	Problems solving and Analysis	03	05%	05 marks	<u>PUBLIC SECTOR ACCOUNTING</u> ☐ The principles of public sector accounting ☐ Private accounting and public sector accounting	Knowledge Comprehension Application Analysis Synthesis
Section C	Problems solving and Analysis	03	05%	05 marks	<u>COST ACCOUNTING &</u> ☐ The predetermined costs ☐ The Budgets (brief study and practice) <u>BUGETARY CONTROL (Management Control)</u> ☐ The control of legality ☐ Budgetary Control	Knowledge Comprehension Application Analysis Synthesis
Section D	Problems solving and Analysis	03	5%	5 marks	<u>SECTORAL ACCOUNTING & CASH MANAGEMENT</u> ☐ Administrative accounts ☐ Operating account; ☐ Analytical accounting. ☐ Treasury operation; ☐ Cashier; ☐ Bank reconciliations. <u>ACCOUNT SYNTHESIS OF DTCs</u>	Knowledge Comprehension Application Analysis Synthesis
					☐ Case Study for the budgetary accounts; ☐ study of cases of public accounting; ☐ Case study of analytical accounting.	

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PAPER: FINANCIAL REGIME AND AUDITING OF DTCS

FORMAT, TYPOLOGY and TOPICS

The Question Paper shall be constructed on 100 Marks from Four Core Areas

FORMAT	Nature of Questions	Number of Questions	Weight in the paper	Mark Allocation per section	TOPICS TO BE COVERED	OBJECTIVES TO BE TESTED
Section A	Problems solving, Analysis and Essay	03	05%	05 marks	<u>PUBLIC FINANCE</u> ☐ The Actors of public finances ☐ The budgetary principles of public finance; - the budgetary procedures ☐ The control of public finances. <u>FINANCIAL LITIGATION OF DTCS</u> ☐ The types of litigation; ☐ The means of seior; ☐ Competence and delay of seior; ☐ The contentious remedies	Knowledge Comprehension Application
Section B	Problems solving and Analysis	03	05%	05 marks	<u>FINANCIAL REGIME</u> ☐ Introduction To Financial Management; ☐ Financial diagnosis; ☐ Financial analysis; ☐ Investment policy; ☐ Measure and forecast of cash flow	Knowledge Comprehension Application Analysis Synthesis
Section C	Essay and Analysis	03	05%	05 marks	<u>ELABORATION AND IMPLIMENTATION OF BUDGET OF DTC</u> ☐ The basics of a budget; ☐ The budgetary principles; ☐ Revenues and expenditures of the DTC; ☐ Budgetary nomenclature; ☐ Steps for Elaboration of a Budget adoption and approval of the budget; ☐ Operations of execution of revenue and expenditure of a DTC;	Knowledge Comprehension Application Analysis Synthesis

					☐ Establishment of the documents of end of management; ☐ Communication around the execution of a budget and the restitution of the results to the population; ☐ Control of the execution of a budget. <u>BUGETARY CONTROL (Management Control)</u> ☐ The control of legality ☐ Budgetary Control	
Section D	Essay and Analysis	03	5%	5 marks	<u>DELIBERATION OF DECISION, & ORDERS</u> ☐ Elaboration of these decisions; ☐ The nomenclatures; ☐ Time limits; ☐ Scope of these categories of acts; - skills; - Applications	Knowledge Comprehensi on Application Analysis Synthesis

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