



CHRISTIAN SERVICE UNIVERSITY COLLEGE
KUMASI, GHANA
CSUC SCHOOL OF BUSINESS
DEPARTMENT OF ACCOUNTING AND FINANCE
MSC ACCOUNTING AND FINANCE
END OF SECOND SEMESTER EXAMINATIONS – 2019/20 ACADEMIC YEAR
LEVEL 500

MACF 504: MANAGEMENT ACCOUNTING

JUNE, 2020

60 MARKS

INSTRUCTIONS TO CANDIDATES:

- **Answer TWO Questions (for 30 marks each)**
- Write your answer on the **answer sheets provided**
- **Your answer for EACH QUESTION should be SIX (6) pages minimum.**
- *Please present your answer in ESSAY form as much as possible unless otherwise stated.*
- Write your index number clearly at the top of every page of the answer sheets used.

Note: Marks will be awarded for:

- Introduction
- Content
- Conclusion
- Evidence of Further Reading
- Originality and Independence (Cheating would be penalized and integrity rewarded)
- Correct grammar, clarity of expression and logical presentation of facts.
- Answers to questions must be well referenced.
- A short statement explaining why the company was selected where applicable.

Examiner: Richard Owusu-Afriyie

Each question earns a maximum of 30 marks.

Question 1

Select a company of your choice in Ghana not listed on any Stock Exchange and evaluate the **role of the management accountant in decision making** in that company

You should support each point discussed with appropriate empirical evidence. **30 marks**

Question 2

Critically discuss the effectiveness of **Cost-Volume-Profit analysis** of any manufacturing company of your choice in Ghana duly supported with empirical evidence. **30 marks**

Question 3

Comprehensively assess the impact of the **Budgeting and Budgetary Control** practices on Financial Performance of any Private University or University College in Ghana of your choice.

30 marks

Question 4

Discuss with appropriate empirical evidence the major **pricing decisions** that must be made by managers highlighting the current price decision models, and suggest the developments necessary before pricing decisions can become more “scientific” in orientation. **30 marks**

Index Number.....Signature.....Date.....