



**COLLEGE OF BUSINESS, PEACE, LEADERSHIP AND GOVERNANCE**

**GOVERNMENT ACCOUNTING: MAC306**

**END OF SEMESTER EXAMINATIONS**

**JANUARY/JUNE 2021(Supplementary)**

**LECTURER: Mr. Gabriel Muzah**

**DURATION:(7 HRS)**

---

---

**INSTRUCTIONS**

- The paper contains only two (3) questions
  - Answer only **ONE (1)** question
  - The duration is 3hrs but you have 8hrs to download and upload the exam
  - We are very interested in your own thoughts and writing in response to the questions in the exam.
  - Africa University will check all submitted final exams for plagiarism, excessive referencing and for exams which are identical or in which evidence of copying is apparent. Failing to acknowledge and cite other people's work or ideas, close paraphrasing, using passages verbatim without referencing, extreme referencing (without any original work done by the student), and copying other students' work is considered academic dishonesty by AU
  - Accordingly, responses to the questions in the final exam should be original.
  - Final exams which have been reported with apparent plagiarism/copying will be returned without being marked, resulting in failure to pass the exam.
  - AU CBPLG recommends that students use appropriate citation styles, for example:
    - APA style: [www.apastyle.org](http://www.apastyle.org) and <http://www.apastyle.org/learn/quick-guide-on-references.aspx>
- and include a reference list** at the end of the final exam containing the necessary information for the grader to identify the sources cited.
-

---

**Question 1**

With reference to a specific country, discuss the purpose of public sector accounting and its various processes, scope and objectives highlighting the users of this information.

**[100 Marks]**

**Question 2**

The world is experiencing one of the worst pandemics. This has resulted in a lot of the fundraising by governments. With reference to **A SPECIFIC COUNTRY**, can you review the laws that govern the management of public funds and provide an analysis of the extent at which the country is being accountable and transparent with regards to COVID-19 donations?

**[100 Marks]**

**Question 3**

- a) Identify the accounting basis that is being applied in preparing financial statements/reports for the government of **A SPECIFIC COUNTRY** and discuss its International Public Sector Accounting Standards (IPSAS) adoption status?

**[50 Marks]**

- b) The world is experiencing one of the worst pandemics. This has resulted in a lot of the fundraising by governments. With reference to **A SPECIFIC COUNTRY**, can you review the laws that govern the management of public funds and provide an analysis of the extent at which the country is being accountable and transparent with regards to COVID-19 donations?

**[50 Marks]**

**Total 100 Marks**

**End of Exam**

---