



UNAM
UNIVERSITY OF NAMIBIA

FACULTY	COMMERCE, MANAGEMENT AND LAW		
DEPARTMENT	SCHOOL OF ACCOUNTING		
PROGRAMME	B. ACC CHARTERED ACCOUNTANCY		
SUBJECT	MANAGEMENT ACCOUNTING 1		
SUBJECT CODE	AMA 3660		
DATE	7 NOVEMBER 2023	TIME	09:00
DURATION	200 MINUTES	MARKS	100

FIRST OPPORTUNITY EXAMINATION – 2023

Examiner: NWU
Moderator: NWU

INSTRUCTIONS:

1. This question paper consists of eleven (11) pages, *excluding* the *UNAM* cover page.
2. Make sure that you are writing the correct examination paper.
3. Make sure that you are handed the correct examination answer book by the invigilator.
4. Show all calculations, where applicable.
5. Start each question on a new page.
6. No pencil work will be marked.
7. The marks shown against the requirement(s) for each question should be taken as an indication of the expected length and the required depth of the answer.
8. Answer all the questions using: appropriate arrangement and presentation; clarity of explanation; logical arguments; and clear and concise language.
9. You are not allowed to consult another student or any other resources, i.e. closed book assessment.
10. Use of a non-programmable pocket calculator is permissible.
11. Manage your time wisely.
12. Round to two decimal places unless stated otherwise.
13. Assume that all amounts are material except where the contrary is stated.
14. Smart watches are NOT allowed.
15. Hand in your examination answer book in time, no examination answer book will be accepted after the examination.

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