



You are a **financial manager** at Trayyner's Head Office. Your primary responsibilities are associated with management accounting and you report to Dzodzi Tsikata, the Senior Financial Manager, who reports directly to the Finance Director.

As you are already familiar with our business and latest financial reports and the Board are keen to address a number of specific business related issues. The specific issues have been outlined as follows. Please write an report to address these issues. Besides that, if you have any suggestions or advice which could add value to company, it is also highly welcomed. Your report should not only address the issues but should give a clear introduction together with an overall conclusion with suitable recommendations based on your analysis.

Task One

You have received the following email from Dzodzi Tsikata, the **Senior Finance Manager**, and your immediate line manager:

To: The Finance Manager
From: Dzodzi Tsikata, Senior Finance Manager
Subject: Delegate Feedback

Good morning FM,

You will remember that at your recent performance appraisal you expressed an interest in increasing the scope of your responsibilities, and you asked for greater involvement in cross-functional management issues. As a result, I have a range of tasks that I would like you to assist me with.

I have just received an email from Miriam Nasir. She regularly contacts me asking for my input and assistance, and I have a strong working relationship with her. I have forwarded her email to you and I need you to read it carefully.

After considering her email, I would like you to prepare me a report that covers the following two issues:

- Firstly, can you please **explain the key risks you believe we are exposed to by allowing our trainers to use their own laptop computers to deliver our training sessions.** For each risk you identify, it would help if you could evaluate the **severity** of these risks.
- Secondly, can you discuss the business case for **establishing a separate, permanent, and well-resourced IT function based at Head Office** that can support the activities of our operations.

These two issues will make more sense when you have read Miriam's email.

I look forward to receiving your report.

Regards,

Dzodzi

Dzodzi Tsikata

Task One Reference Material

To: Dzodzi Tsikata, Senior Finance Manager

From: Miriam Nasir, Chief Executive

Subject: Delegate Feedback

Hi Dzodzi,

I am on my way to a meeting with a major client, so I need to keep this brief.

We have had some very negative feedback regarding a course that ran last week at a city in Hopeland. Basically, the trainer's laptop computer had a variety of problems and disrupted the whole delivery of the course. The problems extended to repeatedly shutting down, and not responding to commands made by the trainer.

I have discussed this issue with Janusz Reclaw, and he explained that this was becoming a very familiar and common problem. I know that we do not supply our trainers with company issued laptop computers, and I am becoming increasingly concerned about the risks we are exposed to due to our trainers using their own personal IT to deliver our courses. What are your thoughts on this?

In relation to this, Janusz and I believe that there is a strong argument for the establishment of a centralised IT function at Head Office. I have held this opinion for several years. However, my brother Asif has never agreed. Can you please have a think about a range of strong arguments we could use to help persuade him?

If you could prepare me a report with your ideas, I would be very grateful.

Let us discuss this soon,

Thanks in advance,

Miriam

Miriam Nasir
Chief Executive Officer

Task Two

You have received the following email from Miriam Nasir, the Chief Executive:

To: The Finance Manager
From: Miriam Nasir, Chief Executive
Subject: Social media comments

Hi FM,

Dzodzi has had to take some **emergency leave** as her elderly mother has suffered a nasty fall at home. As a result, I require your assistance with an unfortunate issue that has arisen.

I have just sent you a screenshot of a post left on **a social media platform** by a delegate that attended a course yesterday delivered by our Oil & Gas Engineering division. **The female delegate is very clearly upset** and raises several concerns.

I need to urgently respond to her comments, but I need your insight before I do.

I need you to draft me a set of briefing notes that cover the following three issues:

- 1) A discussion of how **executive training creates value for our delegate's employers.**
- 2) A description of **a range of metrics we should be using in the selection of our hosting hotels.**
- 3) Advises **why we need to be more mindful of our delegates diversity.**

You will understand my requirements when you have read the comments made by the delegate.

I look forward to receiving your briefing notes.

Kind regards,

Miriam

Miriam Nasir
Chief Executive Officer

Linkedout

Comment left by Nadia Wali:

Yesterday I attended an executive training course delivered by the Oil & Gas Engineering division of Trayyner. It was the first time I have attended a course of this nature. And it will probably be my last.

To attend the course – scheduled to start at 9am – I had to travel the day before, so I booked accommodation at the hotel hosting the training event. I was looking forward to enjoying some relaxation time and using the hotels facilities. However, I was very disappointed. The gym equipment was dirty, and very clearly several years old. The spa facilities were closed, with no explanation as to why. My hotel room was cold, dated, and uncomfortable. The following day the breakfast was of a very poor standard, and the conference facilities where the training course was delivered was not at all conducive to learning.

Regrettably, the course itself was poorly organised and arranged. I hate playing the sexist card, but I was the only female delegate, and the language and general behaviour of the other male delegates was shameful. The comments, jokes, and “banter” was typical of a misogynistic gathering at the pub. And to my horror, the trainer seemed to encourage this type of “laddish” and derogatory behaviour!

To make matters worse, the evening entertainment that Trayyner had organised consisted of an evening watching the football in a rough bar opposite the hotel. I decided to leave the event and travel home.

Not only do I not like football, but my religious beliefs prohibit the consumption of alcohol.

I will really have to think hard if my manager asks me to explain the value of attending executive training courses in the future.

I expected better of a company with Trayyner’s reputation. What a shame.



Task Three

You have received the following email from Miriam Nasir, the Chief Executive:

To: The Finance Manager
From: Miriam Nasir, Chief Executive
Subject: Additional assistance

Hi FM,

I need you to pick something up for me.

An old university friend of mine – Nancy Chitera – has sent me an email asking for my professional advice. Nancy is the Chairperson of the Eastland **Telecommunications Corporation**.

This organisation is one of the largest parastatals in Eastland and is undergoing **substantial restructuring and change**, and Nancy was appointed to her role 4 months ago.

I need you to keep this matter confidential, but can you please send me an email that addresses the two areas where she has requested my advice?

Thank you, FM. I look forward to receiving your email.

Kind regards,

Miriam

Miriam Nasir
Chief Executive Officer



Task Three Reference Material

To: Miriam Nasir, Chief Executive, Trayner Group

From: Nancy Chitera, Chairperson, Eastland Telecommunications Corporation

Subject: Professional advice

Good morning Miriam,

It was so lovely to see you at the university reunion last month, and I am very grateful for your kind offer of your professional advice in the challenges I am experiencing in my new role.

There are two specific issues where your insight would be appreciated.

Issue #1; Changing the Culture

I am facing almost insurmountable obstacles as I try to **change and modernise the deeply embedded culture here at the Corporation**. I think the issue is perhaps due to my own ignorance and inexperience. Up until taking this position my background was in the private sector, and I think I would benefit from your insight as to the **main challenges** I am likely to be battling as I try to **change such a strong culture?**

Issue #2; IAS 33 Earnings Per Share

The Eastland central government is committed to **privatising the Corporation**, and to seek a listing on Eastland's Stock Exchange. It has been brought to my attention that we will now have to comply with the reporting requirements of IAS 33 Earnings Per Share. My Finance Director is **completely useless**, and I am hoping to replace him at the earliest opportunity. In language I can understand, can you please explain **what earnings per share actually means, how it is calculated, and what situations will impact upon its measurement?**

I can not thank you enough Miriam for any advice you can give me in respect of these two issues. You always were a trusted and loyal friend, and it is so endearing to see that has not changed after all these years.

I look forward to hearing from you,

My very best wishes, and kindest regards,

Nancy

Nancy Chitera

Chairperson

Eastland Telecommunications Corporation



Task Four

You have just returned from your lunch and have been left the following voicemail on your office telephone:

"Hi FM – it is Miriam here.

I need to be quick because I am on my way to a meeting with the other executive directors and I am already running late!

Yesterday evening I met my friend Nancy for a meal. She insisted on treating me to thank me for the advice I recently gave her. In fairness, you deserved the treat more than me given the quality of the advice you gave me that I then passed on to her!

Anyway, we had a long discussion about some issues she is facing, and she requested further advice and guidance. Given your previous sound contribution, I would like you to pick this up for me.

Can you please prepare me a memo that covers the following two areas:

- *Firstly, can you please describe the content of an effective risk management process that would be suitable for the Telecommunication Corporation to adopt. Can you please include the various activities that should be undertaken at the different stages of this process?*
- *Secondly, can you please recommend what actions Nancy could take that might help her overcome the challenges she is facing as she tries to change and modernise the culture at the Corporation?*
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I will call you later to discuss the progress of your memo.

Thank you."