

Management Accounting

Sample Paper 2 Questions and Suggested Solutions

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the exam The book is made strictly in accordance with the latest CBSE prescribed syllabus and pattern *Customer Service Performance* Great Britain: National Audit Office,2012-12-18 This report recognizes that HMRC has restored customer service levels from a low point in 2010 when problems with the new National Insurance and PAYE system increased the number of queries HMRC has now dealt with long term backlogs by employing 2 500 temporary staff enhancing phone technology and improving productivity In 2011 12 HMRC answered 74 per cent of phone calls against an interim target of 58 per cent This level of service is nevertheless low So far in 2012 13 HMRC has improved its handling of post but its performance in handling calls has been varied Depending on the tariff they pay their phone company customers are charged from when their call is connected even if they are held in a queue The NAO estimates that it cost customers 33 million in call charges while they are in the queue Most of HMRC s numbers are still 0845 numbers which result in high call charges for some customers It is however investigating alternatives NAO analysis indicates that by the end of 2012 13 and through 2013 14 HMRC could achieve its target of answering 90 per cent of calls However by 2014 15 HMRC will have reduced numbers of contact centre staff so will need to redeploy large numbers of back office processing staff to answer telephones There is also uncertainty about the impact on call volumes of large scale changes such as the introduction of Real Time Information and the transition to universal credit

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