

**INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS OF UGANDA**

**INFORMATION TECHNOLOGY- PAPER 5 (ii)
(40 marks)**

DECEMBER 1997

INSTRUCTIONS TO CANDIDATES

1. Time allowed: 1 hour 30 minutes
2. Attempt all questions in this paper
3. Please read further instructions on the answer book

Answer all Questions

Question 1

Atwine Robinson is a producer of producing fresh fruit. This year the harvest has been excellent both in taste and appearance. Fruit is sold in packets of 300mls each.

Cost per unit product of the ingredients/raw materials for each of the various brands of fruit is as follows:

Fruit Brand per 300 mls	Cost (Shs)/300mls
A	200/=
B	280/=
C	300/=
D	500/=
E	420/=
F	230/=

In addition each unit of the fruit brands sells at the following rates.

Fruit brand per 300 mls	Selling price (Shs)/300mls
A	350/=
B	400/=
C	300/=
D	600/=
E	550/=
F	300/=

Quarterly sales as at September 1997 are as follows:

Quarterly Sales in Units of 300 mls Packets

FRUIT	QTR1 (in units)	QTR2 (in units)	QTR3 (in units)	QTR4 (in units)
A	230,000	240,000	441,000	450,000
B	340,000	360,000	340,000	360,000
C	340,000	370,000	380,000	390,000
D	220,000	250,800	278,500	398,000
E	266,800	278,000	433,340	301,200
F	284,500	272,600	273,400	312,400