

THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD

A Committee of the Council of ICPAU

INFORMATION TECHNOLOGY - PAPER 5(ii)

DECEMBER 2000

INSTRUCTIONS TO CANDIDATES

1. Time Allowed: **1 hour 30 minutes.**
2. Attempt **all** questions in this paper. Question **one** carries **30 marks** and question **two** carries **10** marks.
3. Hand in your printed work and diskette to the Supervisor at the end of the examination.
4. Please read further instructions on the answer book.

Question 1:

The following information was derived from the cashflow records of Jua Kali Traders Ltd.

	MONTHS					
	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.
REVENUE						
Sales	300,000,000	25,000,000	29,000,000	400,000,000	150,000,000	200,000,000
Loans	5,000,000	-	-	8,000,000	3,500,000	-
Rent	10,000,000	10,000,000	10,000,000	12,000,000	11,300,592	9,800,000
Sundry	8,000,000	3,000,000	10,000,000	987,000	4,960,000	5,320,491
EXPENDITURE						
Purchases	120,000,000	10,000,000	11,398,472	250,000,331	115,000,000	103,000,000
Salaries/wages	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000
Administration	8,000,000	12,000,000	1,000,000	6,000,000	7,254,920	6,337,310
Advertising	800,000	1,500,000	1,358,000	1,836,000	500,000	784,550
Charity	-	300,000	418,362	-	100,000	-
Others	531,842	434,228	400,300	887,129	1,001,117	833,341
Total Expenditure						
Net Profit						
Tax 20%						
Retained Profit/Loss						

Required:

Enter the above information into Sheet 1 of a workbook and using appropriate formulae and tools:

- Copy and paste the information on Sheet 2 of the workbook.
- Insert a row for total revenue between "Sundry and Expenditure".
- Compute the total revenue, total expenditure and net profit (Net profit is total income less total expenditure).
- Compute the tax, that is 20% of Net Profit.
- Compute the retained profit.

- f) Process a 3D Pie Chart using the data for months and retained profit. Include the data labels and percentages in your chart but without a legend. The chart should be just below the data on Sheet 2.
- g) Provide a heading "**Jua-Kali Traders Ltd. Cash Flow for the months July-December 2000**", centred across all the columns containing data.
- h) Format all currency values with the Uganda Shillings sign, comma style and to zero decimal places.
- i) Save your work on a diskette provided with the filename.
- j) Print a landscape copy of your worksheets with your registration number as a footer. Ensure that the database printout has gridlines.

30 marks

Question 2:

- a) Load an appropriate word processing application and prepare the following fictitious document.

Mr. Alex Wedanya
Regional Air Sub-Office
Entebbe
P.O.Box 256041
Tel: 05 02 717899
Entebbe, Uganda

Dear Mr. Wedanya

Establishing New Flight Routes

I would like to propose that you help establish business for our airline at Entebbe so that we can profit from the emerging brisk air flights to and from Entebbe International airport.

For instance, I have learnt that Uganda Airlines will soon give up operating on certain routes while Alliance Air wound-up its business some six-months ago.

Establish a business contact with British Air so that we can use their offices for a while. This will definitely help us profit from their long established reputation.

Should you have any questions, please do not hesitate to contact me on my pager or email me at 078445815@mtconnect.co.ke.

Yours

Eddie Bagala'ataliwo
East Africa Regional Operations Manager.

- b)
 - i) Provide a header **"REGIONAL AIR HEAD OFFICE"**, Bold, Centre it with font size 18 points.
 - ii) Center the letter heading and format it appropriately.
 - iii) Justify the main body of the letter
 - iv) Save your work on the diskette provided under the name **"regional"**.
 - v) Make a print out with your registration number as the footer.

10 marks