

THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD

A Committee of the Council of ICPAU

CPA (U) EXAMINATIONS

LEVEL ONE

INFORMATION TECHNOLOGY – PAPER 5 (II)

WEDNESDAY, 19 DECEMBER 2001

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.

Question 1

The following records were derived from the personnel records of Odinda enterprises:

| Name | Basic pay | Housing | Utilities | Transport | Gross | Taxable amount | PAYE | NSSF | Net Pay |
|------------|-----------|---------|-----------|-----------|-------|----------------|------|------|---------|
| | Shs | Shs | Shs | Shs | Shs | Shs | Shs | Shs | Shs |
| Kawana | 300,000 | | | | | | | | |
| Kaletta | 154,000 | | | | | | | | |
| Ogong | 80,000 | | | | | | | | |
| Akwi | 432,431 | | | | | | | | |
| Anna | 120,000 | | | | | | | | |
| Abel | 200,000 | | | | | | | | |
| Chekit | 132,540 | | | | | | | | |
| Chepkokit | 270,000 | | | | | | | | |
| Edna | 667,000 | | | | | | | | |
| Raisi | 531,000 | | | | | | | | |
| Edna | 99,892 | | | | | | | | |
| Kawasa | 314,000 | | | | | | | | |
| Okipi | 178,400 | | | | | | | | |
| Birungi | 123,000 | | | | | | | | |
| Oti | 78,967 | | | | | | | | |
| Bamwite | 812,000 | | | | | | | | |
| Bangi | 230,234 | | | | | | | | |
| Byaruhanga | 445,670 | | | | | | | | |
| Mukasa | 234,144 | | | | | | | | |
| Henk | 100,123 | | | | | | | | |
| Guloba | 330,231 | | | | | | | | |
| Xavier | 299,000 | | | | | | | | |

Additional information:

- (i) Housing for all employees is 14% of basic pay.
- (ii) Utilities are 10% of housing.
- (iii) All employees are paid a transport allowance of Shs 30,000.
- (iv) Taxable amount is obtained by deducting Shs 130,000 from gross pay.
- (v) PAYE is 10% of taxable amount that is less than Shs 100,000, 15% for any amount that is 100,000 – 200,000 and 20% for any amount that is greater than Shs 200,000.
- (vi) NSSF is 5% of gross pay.
- (vii) Net pay is obtained by subtracting all deductions from gross pay.

Required:

- (a) Enter the Odinda enterprises employee records in worksheet 1 and using appropriate formula and tools compute:
 - (i) Housing allowances
 - (ii) Utilities allowances.
 - (iii) Gross pay
 - (iv) Taxable amount
 - (v) PAYE using the IF function
 - (vi) NSSF
 - (vii) Net Pay
- (b)
 - (i) Sort the names in alphabetical order
 - (ii) Filter records of employees who earn a basic pay of less than Shs 150,000, a utilities allowance more than Shs 1,200 and a net pay of not more than Shs 160,000. Copy the filtered records to another location in sheet 2.
- (c) For the filtered records that you have placed in sheet 2, compute:
 - (i) Average net pay
 - (ii) Total PAYE and NSSF remittances
- (d) Rename worksheet 1 “original” and worksheet 2 “filtered”.
- (e) Format the worksheets to the best of your ability and include appropriate headings.
- (f) Save the work on the diskette provided with the file name “Odinda5ii”
- (g) Print a copy of your work with your registration number as footer. (include grid lines).

(30 marks)

Question 2

- (a) Load an appropriate word processing application programme and do the following:
- (b) Open the file called **letter** from the diskette provided.
- (c) Cut and paste the “RE:” line just below the “Dear” line, centre and double underline it.
- (d) Using the find and replace commands, replace Dr. with Doctor and MD with Managing Director.
- (e) Save changes and print the document with your registration number as footer.

(10 marks)