

THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD

A Committee of the council of ICPAU

CPA (U) EXAMINATIONS LEVEL ONE

INFORMATION TECHNOLOGY – PAPER 5 (ii)

FRIDAY, 21 JUNE 2002

INSTRUCTIONS TO CANDIDATES

1. Time allowed: **1 hour 30 minutes.**
2. Attempt **all** the questions. Question **1** carries 30 marks and question **2** carries 10 marks.
3. Hand in your printed work and diskette to the supervisor at the end of the examination.

Question 1**(a) Ngongoro Investments Ltd**

Ngongoro Investments Ltd would like to create a database that captures employee related data. The database shall be based on one table with the following attributes.

Employee ID	Text (6) Key field
First Name	Text (25)
Surname	Text (25)
Sex	Yes/No or Logical
Area of Speciality	Text (35)
Date of First Appointment	Date
Salary	Currency

Required:

Load appropriate database application software and perform the following:

- (i) Design a database with your registration number as its name to capture the above data.
- (ii) Design a data entry form and use it to enter at least 10 records of your choice. Name it “Data Entry Form” with a title “Ngongoro Investments Data Entry Form”.
- (iii) Create a query that filters female employees only showing all their names, date of first appointment and salary. Sort it by salary in descending order. Name it “Female Employee Query”.

(15 marks)

(b) AGOA Exporters Ltd

The following records were obtained from the income statement of AGOA Exporters Ltd:

Income Statement for the years ended 31 May:

	2000 Shs	2001 Shs	2002 Shs
Net Sales	29,000,000	34,000,000	45,000,000
Cost of sales	<u>14,800,000</u>	<u>19,000,000</u>	<u>25,000,000</u>
Gross profit			
Operating Expenses			
Salaries and wages	27,000,000	29,000,000	31,000,000
Consultancies	10,000,000	8,000,000	6,000,000
Internet Charges	3,000,000	4,000,000	6,500,234
Utilities	2,844,000	3,811,000	3,080,132
Insurance	<u>1,217,227</u>	<u>1,600,000</u>	<u>800,140</u>
Total Operating Expenses			
Net profit			

Required:

Using the appropriate formulae and tools, enter AGOA Exporters' records into a worksheet and then:

- Compute gross profit for year 2000. Copy the formulae you have used and apply it to the rest of the years. (*Gross profit is net sales less cost of sales*).
- Compute the total operating expenses for each of the three years.
- Compute the net profits for each of the years.
- Compute the average net profit over the three-year period.
- Centre the heading across the columns and format it appropriately.
- Graphically represent the expenses using a vertical bar chart and place it in a separate visible location. Label the axes appropriately and include a heading.
- Save your work on the diskette provided with AGOA as the file name.
- Print a copy of your work with your registration number as the footer.

(15 marks)
(Total 30 marks)

Question 2

Load an appropriate word processing application programme and process the following fictitious text:

21 June 2002

The Personnel Officer,
Africa One Traders,
P.O. Box 20,
Entebbe Airport.

Dear Sir,

CONCERNS ABOUT DATABASE SKILLS

As you are aware, the previous Board of Director's Meeting directed that all professional staff be equipped with computer skills particularly database skills. They have to know how to design database tables, queries, reports and forms. This is important for every body but especially staff in our accounting and salary sections. They need these skills in addition to spreadsheet modelling and word processing.

Please urgently arrange for their training in the prestigious Summer University, the coming summer that shall run from July 20 – August 25 2002. Ensure that they get their appropriate travel and out of station packages including a booking to travel in economy class.

In case you have any questions, please do not hesitate to contact me.

Yours sincerely

Abdul-Zak – Petter

Required:

- (a) Centre and bold the heading with font size 20, Arial Black
- (b) Indent paragraph two with 2.5" on either side and italicise it.
- (c) Save the work on the diskette provided with your index number as its file name.
- (d) Print out your document.