

THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD

A Committee of the Council of ICPAU

CPA (U) EXAMINATIONS LEVEL ONE

INFORMATION TECHNOLOGY – PAPER 5 (II)

FRIDAY, 25 JUNE 2004

REGISTRATION NO.....

INSTRUCTIONS TO CANDIDATES

1. Time allowed: **1 hour 30 minutes.**
2. Write your Registration Number on every page of the question paper and the diskette provided.
3. Attempt all the questions. Question 1 carries 30 marks and question 2 carries 10 marks.
4. Ensure that you save your work on the diskette as regularly as possible.
5. The question paper and diskette should be handed in to the invigilator at the end of the examination.
6. Please read further instructions on the answer book.

Question 1

- (a) The Institute of Certified Public Accountants of Uganda (ICPAU) would like to create a students database based a single table. The table named STUDENTS should capture the following particulars:

Field Name	Type and Size
RegNo:	Number (10)
FirstName	Text (40)
FamilyName	Text (40)
Sex	Yes/No
Level	Text (3)
Telephone	Text (20)
Email	Text (40)
Address	Memo

Required:

- Create a database with your registration number and ICPAU as its name, e.g. 00002ICPAU.
- In the STUDENTS table set the FirstName, FamilyName and Level fields as required.
- Design a Data Entry Form based on the Table. Name it DATA FORM.
- Using the data entry form created, enter the following fictitious records:

RegNo:	FirstName	FamilyName	Sex	Level	Telephone	Email	Address
100001	Grace	Namakata	M	5	44 777 778 9	grace@grace.net	P.O BOX 1 Maracha, Uganda
200100	Hadijah	Worried	F	1	077 531 4841	hworried@ic.com	Box 145 Kampala Uganda
112123	Alex	Ndyomunda	M	2	171 457 813	munda@accounts.co.ug	Plot 60 Accounts Avenue, Bugolobi
134890	Haji	Dipu	M	3	45453338	dipu@tycoon.org	P.O 123 Kampala
15000	Nice	Aduyiwako	M	4	1789012	nice@aduyi.tz	Plot 17 Musicland, Arusha
120678	Alice	Elotu	F	4	00256343434	ealice@yahoo.mail	Box 37 Katakwi
174576	Kadiri	Were	M	4	04516162	kadiri@katonda.high	Kajongolo Avenue, Doho
5467	Wasiwasi	Cheyo	M	3	122098990	cheyo@pounds.uk	Box 17 Nsangi

- Design a Query that filters names of male students in level 4. Name it MALES_FILTER.

(15 marks)

- (b) **WIPOLO** Associates bought computer equipment in January 2001 at Shs 500,000,000. The useful life of the equipment is 5 years and its salvage value is Shs 75,000,000.

Using the Equipment WIPOLO invested in business whose records for 2003 are as follows.

ITEM:	COST
Servicing	890,000
Travel	54,000,000
Labour	17,000,000
Tapes	764,134
Rentals	15,000,000
Taxes	13,000,050
Construction	16,234,000
Commission	5,000,987
Performing Gear	8,000,000
Market Research	9,500,000

Required:

Using appropriate formulae:

- (i) Calculate the annual depreciation charge for the equipment using the straight line method.
- (ii) Enter the WIPOLO records into a worksheet.
- (iii) Obtain the total cost for WIPOLO Associates in 2003.
- (iv) Find the maximum, minimum and average costs of WIPOLO Associates in 2003.
- (v) Graphically represent the WIPOLO Associates costs in 2003 using a bar graph. Include the legend and label the y and x axes appropriately.
- (vi) Provide a Heading for your worksheet "WIPOLO RECORDS FOR 2003". Centre across appropriate columns and format it with font Times New Roman 30 and Bold.
- (vii) Save the worksheet on the diskette provided as WIPOLO followed by your registration number e.g. WIPOLO00112

(15 marks)
(Total 30 marks)

Question 2

- (a) Load an appropriate word processing programme and process the following document:

Office Memo

24 March 2004

From: Public Relations Manager

To: All Senior Staff

Re: Salaries

I am pleased to inform you that following your sit down strike and the protracted negotiations put in by your Union representatives, the Employment Board in its last meeting agreed to increase your pay by 150%.

You will notice that this increment places you amongst the most well paid employees in this country.

However, I regret to inform you that the increments which should have been effected immediately will be delayed for one month due to the breakdown in our computer system. We are, however, working around the clock to ensure that you are paid fully including your arrears next month.

Happy Easter

- (b) Centre, double underline "Office Memo" and apply font 30.
- (c) Bold "Office Memo" and "Re: Salaries".
- (d) Justify the document text with the exception of the heading.
- (e) Use font 13 points and Times New Roman.
- (f) Provide a bottom border of size 3 points for your document.
- (g) Save the document on the diskette provided with your registration number as its name.

(10 marks)