

# THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD

*A Committee of the Council of ICPAU*

## CPA (U) EXAMINATIONS

### LEVEL ONE

#### BUSINESS MANAGEMENT & COMPUTING – PAPER 4 (II)

**FRIDAY, 12 DECEMBER 2008**

**REGISTRATION NO:** .....

#### INSTRUCTIONS TO CANDIDATES

1. Time allowed: **1 hour**.
2. Write your Registration Number on every page of the question paper.
3. Attempt **all** questions. Question 1 carries 15 marks and question 2 carries 5 marks.
4. Ensure that you initially save your work on the desktop and later on transfer it to a flash disk to be provided.
5. The question paper should be handed in to the invigilator at the end of the examination.

**Question 1**

The following information was extracted from the inventory records of Amabo Enterprises Limited:

Item	Opening stock	Quantity received	Available stock	Quantity Issued	Remaining stock
A4 paper (reams)	3	10		7	
Pencils (dozens)	5	10		11	
Ball pens (dozens)	12	14		8	
Staple (packets)	3	10		7	
Markers (packets)	5	10		3	
Spring files (pieces)	13	10		9	
Books	10	10		15	
Box files (pieces)	9	10		5	
Compact Discs (dozens)	3	5		2	
Clips (packets)	4	10		10	

Load an appropriate software and execute the following tasks:

- Using a suitable formula, compute the available stock for each item. Available stock is opening stock plus quantity received less quantity issued.
- Assume the re-order level of each item to be half of the available stock. Compute the re-order level for each of the stock items in the table above.
- Using a suitable formula, compute remaining stock. Remaining stock is available less quantity issued.
- Indicate the stock items the company should order with a “1” in the re-order column. An item is to be ordered when the remaining stock is less than the re-order level.
- Insert a suitable heading above the table, bold and centre.
- Save the file on the flash provided with your registration number as its name.

**(15 marks)**

**Question 2**

- (a) Load an appropriate word processing program and input the text below:

Teachers' computer scheme

A programme to enable teachers acquire computers has rolled out with 100 teachers each receiving a laptop computer.

The Ministry of ICT said that the computers will help teachers become more productive and efficient.

The programme will enable teachers to easily access latest information since information keeps on changing everyday. The computers will make teachers become more efficient as they access new information.

The hard disc and computer RAM size also enables the user to communicate online with colleagues outside office or even abroad face to face using the camera. It also has a wireless internet connectivity.

- (b) Centre and bold the heading and format with font size 26.  
(c) Double underline and italicize the heading.  
(d) Set line spacing for the text to 1.5 and apply full justification.  
(e) Save the document on the flash disk provided with your registration number as its name.

**(5 marks)**