

# THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD

*A Committee of the Council of ICPAU*

## ***CPA (U) EXAMINATIONS***

### **LEVEL ONE**

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

**FRIDAY, 11 DECEMBER 2009**

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

#### **INSTRUCTIONS TO CANDIDATES**

1. Time allowed: **1 hour 15 minutes.**  
The first 15 minutes of this examination have been designated for reading time. You may not start to use the computer during this time.
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 monthly billing for November 2009 for a services company is presented in the table below:

Name of customer	Balance brought forward	Previous reading	Current reading	Units consumed	Cost of units consumed	VAT	Total amount payable
Ekanya	-10	74	79				
Chebrot	0	60	98				
Otada	0	55	70				
Tusiime	15	40	50				
Natasha	20	37	42				
Katende	0	50	63				
Ouma	0	44	90				
Emuron	-5	29	55				
Kibungo	17	51	60				
Musoke	0	31	31				
<b>Total</b>							

Use an appropriate application to carry out the following tasks:

- Enter the company's billing data as presented above.  
(2 marks)
- Using a suitable function, determine the units consumed by each customer.  
(2 marks)
- Using a suitable function, compute the total cost of units consumed by each customer, given that the company charges Shs 426 per unit.  
(2 marks)
- Using a suitable formula, compute VAT chargeable per customer given that VAT is levied at 18%.  
(2 marks)
- Compute the total amount payable by each individual (the total amount payable equals cost of units consumed plus VAT).  
(2 marks)
- Compute the total amount payable for the month of November 2009.  
(2 marks)
- Bold the headings and the last row.  
(2 marks)
- Save the file on the flash disk provided with your registration number as its file name.

(1 mark)

**(Total 15 marks)**

**Question 2**

- (a) Load an appropriate word processing program and type in the text below.

The impact of the global financial crisis on developing countries

The global financial crisis is already beginning to have an impact on the 'real economy' in poorer countries around the world. However, the debate in rich countries about the impact of the crisis has largely ignored its impact on developing countries, and the voices of thinkers from these countries are rarely heard.

The four major concerns that have emerged strongly from country experiences are: (1) the concern that exports will decline due to slow growth or recession in the US and some European countries. (2) the concern that aid will decline following anticipated fall in aid receipts from donor countries as they reprioritise their expenditure. (3) the concern that remittances will decline as workers abroad lose their jobs. (4) the concern that foreign direct investment will decline as planned investments is postponed or cancelled.

**(1 mark)**

- (b) Bold the heading, center it and format it to font size 23.

**(1.5 marks)**

- (c) Format all text "Bookman Old Style" and full justify 1<sup>st</sup> paragraph.

**(1 mark)**

- (d) Format the four major concerns to "bullets" type of your choice.

**(1 mark)**

- (e) Save the file on the flash disk provided with your registration number as its file name.

**(0.5 marks)**

**(Total 5 marks)**