

THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD

A Committee of the Council of ICPAU

CPA (U) EXAMINATIONS

LEVEL ONE

BUSINESS MANAGEMENT & COMPUTING – PAPER 4 (II)

MONDAY, 13 JUNE 2011

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.

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Question 1

The following information was extracted from the daily sales records for the Fast Foods Restaurant:

Item	Quantity sold	Type of service	Unit price	Tax	Amount payable
Sausages	20	Table service	1000		
Chicken	10	Take away	2000		
Beef	30	Table service	1500		
Juice	10	Table service	3000		
Fish	7	Table service	15000		
Chips (big)	5	Take away	3500		
Chips (small)	10	Table service	2000		
Rice	30	Table service	3000		
Sandwiches	10	Take away	2000		

Required:

- (a) Load a spreadsheet and enter the above information as presented.
(2 marks)
 - (b) Save the file with your registration number as its name.
(1 mark)
 - (c) Insert a column between the Unit price and Tax columns and label it "Gross Amount".
(1 mark)
 - (d) Using a suitable formula compute the 'Gross amounts' for the items in the table above.
(2 marks)
 - (e) Assuming a tax of 15%, use an appropriate formula to compute the tax amount for each of the items.
(2 marks)
 - (f) Using a suitable formula, compute the amount payable for each of the items.
(2 marks)
 - (g) Insert a row after the last item and label it 'Amount Payable'.
(2 marks)
 - (h) Compute the total "Amount Payable" for all items.
(1 mark)
 - (i) Insert a suitable heading above the table, bold and centre it.
(2 marks)
- (Total 15 marks)**

Question 2

- (a) Using an appropriate word processing program, type in the following text:

Environmental protection

The environment around us is important for the well-being of mankind and so should be protected. Environmental protection, therefore, is the practice of protecting the environment for the benefit of the natural environment and the humans. Legal and institutional frameworks are being established and implemented to foster the sustainable conservation and use of the environment and natural resources.

However, due to the pressures of population and our technology, the biophysical environment is being degraded, sometimes permanently. This has been recognized and governments began placing restraints on activities that caused environmental degradation. Since the 1960s activism by the environmental movement has created awareness of the various environmental issues.

How to protect the environment:

Be willing to protect the environment;

Be willing to Go Green;

Use water sparingly and do not let it run down the drain;

Do your part in keeping the air clean for it is vital to our health;

Eliminate extra waste from your life;

Be mindful of your actions and make choices that are environmentally friendly.

(1 mark)

- (b) Save the document with your registration number as its name.

(0.5 marks)

- (c) Centre and bold the heading and format with a suitable font.

(1.5 marks)

- (d) Format the paragraph full justification.

(1 mark)

- (e) Format the bottom six lines with bullets using Arabic number format.

(1 mark)

(Total 5 marks)