

THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD

A Committee of the Council of ICPAU

CPA (U) EXAMINATIONS

LEVEL ONE

BUSINESS MANAGEMENT & COMPUTING – PAPER 4 (II)

SATURDAY, 23 JUNE 2012

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, in a folder, with your registration number as its name, on the desktop and later on transfer it to a flash disk or a CD provided.

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Question 1

The following information was extracted from the daily sales records for the Eat Food Good Food outlet:

Item bought	Quantity sold	Type of service	Unit price	Tax	Amount payable
			Shs	Shs	Shs
Sausages	20	Table service	1,000		
Chicken	10	Take away	2,000		
Beef	30	Table service	1,500		
Juice	10	Table service	3,000		
Fish	7	Table service	15,000		
Chips (big)	5	Take away	3,500		
Chips (small)	10	Table service	2,000		
Rice	30	Table service	3,000		
Sandwiches	10	Take away	2,000		

Required:

Using an appropriate software, carry out the following tasks:

- Enter the above information as presented. **(2 marks)**
- Insert a column between Unit price and Tax columns and label it "Gross". **(1 mark)**
- Using a suitable formula, compute the "Gross" amounts for the items in the table above. **(2 marks)**
- Assuming a tax rate of 15%, use an appropriate formula to compute the tax amount for each of the items. **(2 marks)**
- Using a suitable formula, compute the Amount payable for each of the items. **(2 marks)**
- Insert a row after the last item and label it "Amount Payable". **(1 mark)**
- Compute the total "Amount Payable" for all items. **(1 mark)**
- Insert a suitable heading above the table, bold and centre it. **(3 marks)**

- (i) Save the file on the saving device provided with your registration number as its name.

(1 mark)

(Total 15 marks)

Question 2

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

Environmental protection

The environment around us is important for the wellbeing 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) Centre and bold the heading and format with a suitable font.

(1.5 marks)

- (c) Format the paragraph full justification.

(1 mark)

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

(1 mark)

- (e) Save the document on the saving device provided with your registration number as its name.

(0.5 marks)

(Total 5 marks)