

THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD

A Committee of the Council of ICPAU

CPA(U) EXAMINATIONS

LEVEL ONE

BUSINESS MANAGEMENT & COMPUTING – PAPER 4 (II)

SATURDAY, 01 DECEMBER 2012

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 to be provided.
5. Hand in your question paper at the end of the examination.

Question 1

KKK Ltd, a confectionary company based in Kenya, has been in existence for the last ten years. The following information was extracted from their payroll for the month of October 2012:

Name	Age	Position	Wage
Akello	30	Cook	73000
Aringa	50	Public relations	9000
Dick	23	Driver	9000
Irene	28	Accountant	250000
Kabanda	25	Manager	150000
Kemigisha	34	Secretary	22000
Linda	38	Accountant	23000
Makumbi	24	Receptionist	7000
Mary	25	Public relations	10000
Moses	36	Cook	22000
Mukasa	25	Administrator	20000
Otim	56	Secretary	3000
Paula	48	Manager	32000
Rita	45	Driver	8000
Tom	50	Administrator	21000

Required:

- (a) Enter the above data in a spreadsheet. **(4 marks)**
- (b) Add a column for department between the position and wage columns and distribute the employees as per table below:

Position	Department
Cook	Welfare
Public relations	HRO
Accountant	Finance and Accounting
Secretary	Administration
Receptionist	Administration
Manager	Administration
Driver	Welfare
Administrator	Administration

(2 marks)

- (c) Calculate the:
- (i) average age of employees. (1 mark)
 - (ii) average wage of employees. (1 mark)
- (d) Format the figures, in (c) above, with commas. (1 mark)
- (e) Compute the wage subtotals of each department. (3 marks)
- (d) Using a pie chart with labels, present the wage subtotals in percentage for the departments and insert it as a sheet called pie chart. (3 Marks)
- (Total 15 marks)**

Question 2

You are given the information in the table below:

Climate data for Worcester, Massachusetts

Month	Jan	Feb	Mar	Apr	May	Jun
Record high °F (°C)	67 (19)	67 (19)	84 (29)	91 (33)	94 (34)	98 (37)
Average high °F (°C)	31.4 (-0.3)	34.1 (1.2)	43.0 (6.1)	54.4 (12.4)	66.3 (19.1)	74.4 (23.6)
Average low °F (°C)	15.8 (-9.0)	17.8 (-7.9)	25.6 (-3.6)	35.5 (1.9)	46.2 (7.9)	55.0 (12.8)
Record low °F (°C)	-19 (-28)	-24 (- 31)	-6 (-21)	9 (-13)	27 (-3)	33 (1)

Source no. 1: NCDC

Source no. 2: ThreadEx (Extremes 1872 - 2009)

Required:

Load a word processing program and reproduce the above data as it is.

(5 marks)