

CAMEROON GENERAL CERTIFICATE OF EDUCATION BOARD
Technical and Vocational Education Examinations



INTERNATIONAL FINANCIAL ACCOUNTING/COMPUTER AIDED ACCOUNTING 1
5015

JUNE XXXX

INTERMEDIATE LEVEL

Centre No. & Name	
Candidate No.	
Candidate Name	

Mobile phones are **NOT** allowed in the examination room.

5015 INTERNATIONAL FINANCIAL ACCOUNTING/COMPUTER AIDED ACCOUNTING: MULTIPLE CHOICE QUESTION PAPER
1 hour 30 minutes

INSTRUCTIONS TO CANDIDATES

Read the following instructions carefully before you start answering the questions in this paper. Make sure you have a soft HB pencil and an eraser for this examination.

1. USE A SOFT HB PENCIL THROUGHOUT THE EXAMINATION.
2. DO NOT OPEN THIS BOOKLET UNTIL YOU ARE TOLD TO DO SO.
- Before the examination begins:*
3. Check that this question booklet is headed “Intermediate Level – 5015 5015 INTERNATIONAL FINANCIAL ACCOUNTING/COMPUTER AIDED ACCOUNTING 1.”
4. Insert the information required in the spaces above.
5. Insert the information required in the spaces provided on the answer sheet using your HB pencil:

Candidate Name, Exam Session, Subject Code, Centre Number and Candidate Number.

Take care that you do not erase or fold the answer sheet or make any marks on it other than those asked for in these instructions.

How to answer the questions in this examination:

6. Answer **ALL** the **50** questions in this Examination. All questions carry equal marks.
7. Each question has FOUR suggested answers: **A, B, C** and **D**. Decide which answer is correct. Find the number of the question on the Answer Sheet and draw a horizontal line across the letter to join the square brackets for the answer you have chosen.
For example, if **C** is your correct answer, mark **C** as shown below:
[A] [B] [**C**] [D]
8. Mark only one answer for each question. If you mark more than one answer, you will score a zero for that question. If you change your mind about an answer, erase the first mark carefully, then mark your new answer.
9. Avoid spending too much time on any one question. If you find a question difficult, move on to the next question. You can come back to this question later.
10. Do all rough work in this booklet, using, where necessary, the blank spaces in the question booklet.
11. **You must not take this booklet and the answer sheet out of the examination room. All question booklets and answer sheets will be collected at the end of the examination.**

Turn Over

1. In order to create a new enterprise in Le sage CV6, we

A	Select the year followed by "enterprise"
B	Select the year followed by "New"
C	Select the year followed by "Creation"
D	Select "New enterprise" followed by the year

2. During the creation of an enterprise, the option of "Type of third party" not recommended is

A	Single third party
B	No third party account
C	Multiple third party
D	Any of the three

3. The Journal mode that enables the program to automatically attribute numbers to each journal entry is

A	Automatic journal mode
B	Manual journal code
C	OHADA classical mode
D	Chronological journal

4. Which of the following depreciation options is in conformity with OHADA norms?

A	Exact number of days
B	Full month
C	Full month, if 15 days
D	A and

5. To enable the software record depreciation after calculation, which option is validated?

A	Transfer depreciation
B	Record depreciation
C	Multiple period
D	Depreciation mode

6. Which of the following is not a security management option?

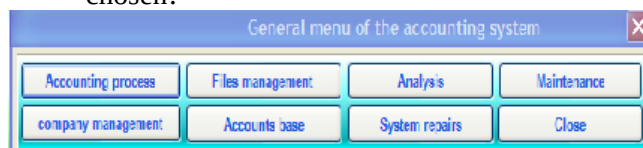
A	Low security management
B	High data security
C	No security management
D	Average security management

7. Which of the setup selection options of the window below leads us to the main window of a company?



A	Third party accounting
B	Fixed assets
C	Cashdesk
D	General bookkeeping

8. In order to modify the parameters of a company created, which of the following options is chosen?

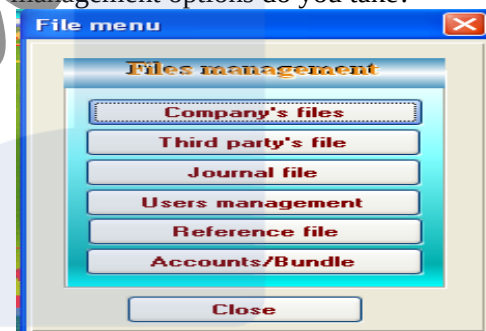


A	Accounting process
B	Maintenance
C	Files management
D	Accounting base

9. If an enterprise wants to create separate bank accounts to differentiate its accounts held at different banks, from the general menu of the accounting system, which option is taken?

A	Accounting process
B	Accounting base
C	Files management
D	Analysis

10. To create a customer's account (eg. Customer BOACAM), which of the following file management options do you take?



A	Reference file
B	Company's file
C	Account/Bundle
D	Third party's file

11. ZEZEM and Bros Ltd sells palm oil to your enterprise and equally buys vegetable from your enterprise. You will link ZEZEM and Bros Ltd's account to

A	Account 401
B	Account 411
C	Account 443;445
D	All of the above

12. To start a new accounting period, in which journal do we record the trial balance of the previous period?

A	Opening balance journal
B	General journal
C	Bank journal

D	Purchases journal
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13. During the recording of a source document or imputation sheet into a journal, the recording is completed on the option

A	Enter line
B	Duplicate line
C	Validate movement
D	Keep movement

14. The entry wizard below is used for the recording of:

A	A cash voucher
B	A cheque
C	An invoice
D	An imputation ticket

15. The "Recording wizard" is used for the entry of?

A	A trial balance
B	A cheque
C	Cash
D	All of the above

16. The third party's withdrawal – encashment wizard is used for the

A	Adjustment of cash shortage
B	Adjustment of cash surplus
C	Settlement of third parties
D	All of the above

17. Which of the following icons is clicked to see the list of all the enterprises created in LESAGE CV6?

A	
B	
C	
D	

18. When completing the imputation ticket below by an invoice No. DI-00845, where do we put the invoice number?

Journal code	Mvt No.	Month	Year
Mvt narration	Value date		
Revision info	Imputation sheet No	Doc Ref	
Main account	Debit	Credit	Third party code Due date

A	Movement narration
B	Imputation sheet No

C	Doc Ref
D	Mvt No

19. In the cash entry wizard below, if the cash voucher to be recorded is for expenses, what will be the counterpart account?

A	Supplier
B	Customer
C	your enterprise
D	Third party

20. In Lesage CV6, creation of fixed assets means

A	The recording of fixed assets acquired during the year
B	Production of fixed assets during the year
C	The modification of fixed during the year
D	The purchase of fixed assets during the year

21. When there is cash sales of goods in our enterprise, we carry out

A	Cash disbursement
B	Cash encashment
C	Cash deposit
D	Cash withdrawal

22. A customer buys goods worth 18,500F from our enterprise and pays 20,000F. Which of the following cash recording options will be used?

A	Withdrawal – collection wizard
B	Third party's withdrawal – encashment
C	Change options of the cash desk
D	Collection – payback

23. The manager of an enterprise decides to take part of his liquid cash to bank, for security reasons. How will the enterprise analyse the transaction?

A	Debit cash account and debit bank account
B	Credit cash account and debit bank account
C	Credit cash account and credit bank account

Turn over

D	Debit cash account and credit bank account
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24. Migration of fixed assets consists of

A	The recording of fixed assets acquired during the previous year in the current year
B	Transferring fixed assets from one enterprise to another
C	Moving fixed assets into their appropriate accounts
D	The recording of fixed assets into their appropriate accounts

25. What do you understand by Accounts Lettering?

A	The rapid detection of un-settled invoices
B	The avoidance of double settlement of debts
C	A technique of avoiding wrong recordings of invoices
D	A technique of identifying the various amounts due and settled to third parties

26. The intersection of a column and row in Excel is called

A	Cell
B	Worksheet
C	Workbook
D	Spreadsheet

27. A cell with the code BD9 shows that the row is

A	9
B	B
C	B8
D	BD

28. Which of the following statements is correct?

A	A spread sheet is a working environment where data is analysed.
B	A workbook is made up of worksheets
C	A cell is made up of worksheets
D	A worksheet is made up of workbooks

29. To easily enter the same data in different cells,

A	We type that data in the different cell
B	Type the data in one cell, then copy and paste into different cells
C	Select the cells, type the data in one of the selected cells and press Ctrl plus enter
D	Select all the cells and type the data, then press enter

30. Which of the following formulae is correct for the result below

	A	B	C	D	E	F	G
1		A	B	C	D	E	TOTAL
2		7	9	6	5	3	21

A	=SUM(B2,D2:F2)
B	=SUM(B2:F2)
C	=SUM(A2,C2:E2)
D	=SUM(B7,D6:F3)

31. From the screen shoot below, the product of 8 and 6 will be gotten by

	A	B	C	D	E
1		8	4	8	6
2					

A	=A1*D1
B	=Product(A1:D1)
C	=A1xD1
D	= Multiply(A1,D1)

32. The solution of the formula =MOD(5,2) is

A	3
B	7
C	1
D	10

33. What is the solution of the fuction =Sign(-3*4-15)

A	Negative
B	Positive
C	1
D	-1

34. What is the meaning of the function =EVEN(Number)?

A	Gives an even number
B	Rounds up numbers to the nearest even integer
C	Rounds down numbers to the nearest even integer
D	Rounds numbers to the nearest even integer

35. Which of the following results is wrong?

	A	B	C
1	False	9.2	True
2	21	#####	0
3		12	0.2
4	3	Date	0.5
5	5.9	9	0.4

A	=MIN(A1:A5) = 3
B	=MINA(A1:A5) = 0
C	=MAXA(C2:C5) = 0.4
D	=MAX(C2,C5) = 0.4

36. What is the correct answer of the function =COUNT(A1:F1)

	A	B	C	D	E	F
1	?	one	5	0		3
2						

A	3
B	2
C	5
D	6

37. Which of the formulae below is correct to determine the rank of 6 in the extract below?

	A	B	C	D	E	F	G
1	Values	5	6	2	8	3	4
2	Rank	3	2	6	1	5	4

A	=RANK(C1,\$B\$1:\$G\$1,0)
B	=RANK(C1,\$B\$1:\$G\$1,1)
C	=RANK(D1,\$B\$2:\$G\$2,0)
D	=RANK(D2,\$B\$2:\$G\$2,1)

38. Which of the following is not a type of data in excel?

A	Labels
B	information
C	Values
D	Formulas

39. From the formulae below, which is correct for the average of all the values?

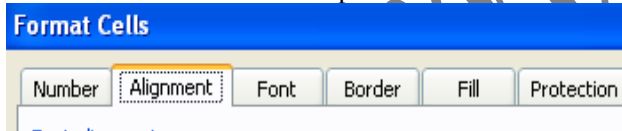
	A	B	C	D	E	F	G
1	Values	5	6	2	8	3	4
2	Rank	4	5	1	6	2	3

A	=AVERAGE(B1,G1)
B	=AVERAGE(B2:G2)
C	=AVERAGE(B1 G1)
D	=AVERAGE(B1:G1)

40. From the shortcut icons below, which of them is used to centralized text over a range of columns?

A	
B	
C	
D	

41. Which of the format cell options below do we use to correct decimal places?

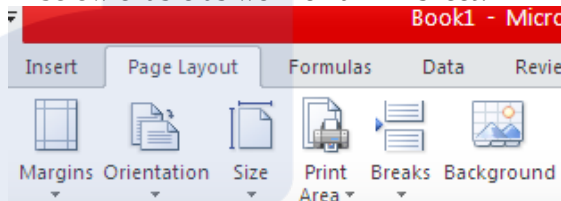


A	Number
B	Font
C	Protection
D	Alignment

42. The text control option used to combine many cells into one cell is

A	Wrap cells
B	Shrink cells
C	Merge cells
D	Joint cells

43. Which of the following page layout options below enable us work on an A4 sheet?



A	Orientation
B	Print Area
C	Margins
D	Size

44. Which of the options below is designed to input formulas?

A	
B	
C	
D	

45. Indicate the wrong formula used in the calculation of the average of the following data

	A	B	C	D	E
1					
2		40	50	30	10

A	=SUM(B2:E2)/COUNT(B2:E2)
B	=AVERAGE(B2:E2)
C	=(B2+C2+D2+E2)/4
D	=SUM(B2;E2)/COUNT(B2:E2)

46. The primordial element in writing a function is:

A	The equality sign
B	The operation sign
C	The cell reference
D	The cell range

47. What is the correct interpretation of the formula “=SUM(B3,C2:C7)”?

A	Sum all entries from B3 to C7
B	Sum the entry B3 and from C2 to C7
C	Sum the entries from B3, C2 and C7
D	Sum the entries from B3 to C2, and C7

48. In the formula “=PRODUCT(A8:A12)”, the section: PRODUCT is

A	The argument
B	The reference
C	The function
D	Calculation

49. In relation to the table below, What is the result of the function: =SQRT(A2*B3)?

	A	B	C
1			
2	9		
3		4	

A	36
B	±6
C	-6
D	+6

50. The function “=CEILING(6584,10)” means

A	Round the number 6584 to the lower 10th
B	Round the number 6584 to the upper 10th
C	Round the number 6584 to the nearest 10th
D	Round the number 6584 to the 10th