

INTERNATIONAL FINANCIAL ACCOUNTING/COMPUTER AIDED ACCOUNTING 2
5015



CAMEROON GENERAL CERTIFICATE OF EDUCATION BOARD

Technical and Vocational Education Examination

JUNE XXXX

INTERMEDIATE LEVEL

Subject Title	COMPUTER AIDED ACCOUNTING
Subject Code No.	5015
Paper No.	TWO

1 HOUR 30 MINUTES

INSTRUCTIONS TO CANDIDATES

**This practical paper has two independent COMPULSORY exercises (questions), to be treated for 90 minutes.
You are advised to spend a maximum of 45 minutes on each question**

You are reminded of the necessity for good English and orderly presentation in your answers.

Question 1

A sales invoice realized by ZEDEM and BROS Ltd, BP 2096 Douala, Tel: 679928997 is given to you as seen in appendix 1. **(20 Marks)**

- 1) Lunch MS excel and reproduce appendix 1, by respecting the formatting. **7 marks**
- 2) Enter in the cell G12, the formula: =PRODUCT(E12,F12), in order to calculate the amount of paint. **1 mark**
- 3) Copy the formula in the other cells to determine the rest of the amounts. **1mark**

- 4) Enter in cell G17, the formula to calculate the gross amount **2 marks**
- 5) In cell G18, enter the formula =G17*F18 , to determine the trade discount **1 mark**
- 6) In cell, G19, enter the formula =G17-G18, to determine the commercial net **1mark**
- 7) Enter in cells G20 and G21, the respective formulae to determine the cash discount and the financial net. **3marks**
- 8) In cell G24, enter the formula: =SUM(G21:G23)*F24, to determine the value of VAT **1 mark**
- 9) Enter the appropriate formula in the appropriate cell to determine the Net amount Payable. **2 marks**
- 10) Save and print your work **1mark**

Appendix 1

	A	B	C	D	E	F	G
1	Appendix 1: SALES INVOICE						
2			ZEDEM and BROS Ltd				
3			BP 2096 Douala				
4			Tel: 679928997		Debit		
5					ASONGU and SONS Enterprise		
6					BP 1101, Bamenda		
7					Tel: 695197977		
8			Order No. 0293 D		Invoice No. V-2060		
9			Customer code: 41114		At: Douala		
10					On: 03/03/2015		
11	Ref.	Description	Units	Quantity	Unit Price	Amount	
12	209P	Paint	100L drum	10	75,000		
13	106C	Cement	Bags	90	5,000		
14	029N	Nails	Packets	150	3,500		
15	009P	Plywood	Sheets	358	2,500		
16	L109	Locks	Piece	400	1,700		
17	Gros amount						
18	Trade discount					2.50%	
19	Commercial net						
20	Cash discount					1%	
21	Financial net						
22	Carriage						54,675
23	Deposit on containers						60,000
24	VAT					19.25%	
25	Advance paid						835,250
26	Net payable						
27	Reserve for the customer		Mode of settlement		Signature:		
28			Payment in two weeks		ZEDEM and Bros		

Question 2

The following appendices concerns company ASONGWA and Co Ltd, a commercial Company, based in Kribi.

(20Marks)**Appendix 1: Information of the company**

Year of creation	2020
Short name	Your candidate number
Company's name	ASONGWA and Co Ltd,
Multi – period	√
Postal code	9450 Kribi
Town	Kribi
Country	Cameroon
Tax payer's number	T- 46/2019
Month start	1
Company's age	2
Type of third party	Multiple third party
Depreciation	Monthly
System type	Normal
Journal mode	Chronological journal
Transfer depreciation	√
Analytical mode	Yes
Taking into account depreciation	Full month
End of period	No
Language	English
Pass word	A2020

Appendix 2: Personalized accounts of the company

Main Account	Descriptions	Suffix
5211	MAWOCUL Ltd	1
5711	Our cash account	0

Appendix 3: Third party accounts

CODE	DESCRIPTION	Nature of Third party	Third party account	TOWN	PHONE NO.
S01	Bango and Co Ltd	Supplier	4011	Bambui	675692021
C02	New Generation Shop	Customer	4111	Mendia	679928997

Appendix 4: cash account balance On the 02/01/2020,

NOTES			COINS		
Face value	Number	Amount	Face value	Number	Amount
10000	26	260000	500	0	0
5000	15	75000	100	75	7500
2000	19	38000	50	52	2600
1000	12	12000	25	33	825
500	26	13000	10	0	0
Total (A)		398000	5	0	0
			Total (B)		10925
TOTAL (A+B)			408925		

Appendix 5: Imputation sheet for the settlement of supplier's debt of 36 250F

Company		ASONGWA and Co Ltd,					
Account	Description		Date				
57110	Our main cash		25/01/2020				
Third party		Code	S01	Mvt No			
		Name	Bango and Co Ltd				
Purpose		Settlement of debts					
Income			Expenditure				
Value		Number	Amount	Value		Number	Amount
Notes	10000	3	30000	Notes	10000	-	-
	5000	2	10000		5000	-	-
	2000	-	-		2000	1	2000
	1000	-	-		1000	-	-
	500	-	-		500	2	1000
Credits	500	-	-	Credits	500	-	-
	100	-	-		100	6	600
	50	-	-		50	3	150
	25	-	-		25	-	-
	10	-	-		10	-	-
Total		40000		Total		3750	

TASK

- 2.1- Start the program LesageCV6, using the password: lesagesysteme. (2 marks)
- 2.2- With the help of appendix 1, create the company: (4 marks)
- 2.3- personalize the accounts in appendix 2. (3 marks)
- 2.4- create the third party accounts in appendix 3 (4 marks)
- 2.5- Using the WITHDRAWAL - COLLECTION" wizard record appendix 4 (3 marks)
- 2.6- Using the COLLECTION – PAYBACK" wizard, record appendix 5 (3 marks)
- 2.7- Print the general ledger of all accounts and exit the program (1 mark)

