

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

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**Duration : 1H 30 mins**

**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.**

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**QUESTION 1**

During your internship at AFOACANA Ltd, the manger seeks for your assistance in the introduction of the company in the accounting software, LesagesCV-6; for the realisation of this task, you are provided with the following appendices:

**Appendix 1: Identification of BOYO ROCKS Ltd**

Field	content	Field	content
Creation year	2020	Working mode	OHADA classical
Short name	Your candidate number	Depreciation	Annually
Company name	AFOACANA Ltd	System type	Normal
Multi-period(exercise)	√	Journal mode	Manual code Journal
Postal office box	237	Transfer depreciation	√
Town	NKONGLE	Taxpayers No	A1230P
RC	D789012	Analytical mode	No
Country	Cameroon	Taking into account depreciation	Full month
Month started	1	Password	T
Company age	1	End of year	No
Type of third party	NO		

**Appendix 2 : Third parties**

Third parties codes	Company name
DTC	Fundong divisional tax centre
S01	Supplier CAMI TOYOTA
S02	Supplier PAUL

**Appendix 3 : MAIN ACCOUNTS**

Third parties codes	Linked accounts
DTC	441, 4491,4451,4452,4453,4492
S01	4011, 4811, 4812, 482, 484
S02	4011, 4811, 4812,482,484

**Appendix 4 : Fixed Assets Families**

Code	Families
IB	Industrial Building
TE	Transport Equipment

**Appendix 5 : Localisation of Fixed Assets**

Code	Regions
Bda	Bamenda
Kba	Kumba

**Appendix 6 : Imputation sheets concerning some operations of the month of April N**

Journal code	JIM	Mvt N°	Month	April	Year	2020
Narration	Bought a TOYOTA HILLUX		Value date	07-04-N		
Revision info	Imputation sheet n°		002	Ref doc	INV N°: 12 /CAMI	
General accounts	Debit	Credit	Third party code	Due date		
2451	15 000 000					
4451	2 887 500		DTC	30/06/2020		
4492	150 000		DTC	30/06/2020		
4812		18 037 500	S01	30/06/2020		

Journal code	JIM	Mvt N°	03	Month	April	Year	2020
Narration	Bought an Industrial building		Value date	15-04-2020			
Revision Info	Imputation sheet n°		003	Ref doc	INV N° : 04		
General accounts	Debit	Credit	Third party code	Due date			
2311	25 000 000						
4451	4 812 500		DTC	07/05/2020			
4492	250 000		DTC	07/05/2020			
4812		30 062 500	S02	07/05/2020			

**Work required**

- 1.1 Start the LESAGES CV6. (1 mark)
- 1.2 Create the entity with the help of the information in appendix 1. (2marks)
- 1.3 Create the third parties in appendix 2. (2 marks)
- 1.4 Link the third parties to the main accounts in Appendix 3 . (3marks)
- 1.5 Create the fixed assets journal having as code "JIM". (1mark)
- 1.6 After making sure that the account length is "not imposed", type the imputation sheets in appendix 6. (3marks)
- 1.7 Create the Fixed assets families with the help of appendix 4. (2marks)
- 1.8 Indicate the localisation of the Fixed Assets with the help of Appendix 5. (1 mark)
- 1.9 Proceed with the creation of the new Fixed assets in appendix 7. (4marks)
- 1.10 Print the trial balance and exit the program (1 mark)

**Appendix 7 : Information sheet of fixed assets**

Field	Element	Element
Code	NW245J	IB02
Description	TOYOTA HILLUX	Industrial Building
Entry value	15 000 000	25 000 000
Purchase date	07-04-2020	15-04-2020
Date of value	07-04-2020	15-04-2020
depreciable	Yes	Yes
Lifespan	5	10
Previous depreciation	-	-
Accumulated depreciation	-	-
Family	TE	IB
Localisation	Bda	Kba
Fixed asset account	2451	2311
Depreciation account	2845	2831
Charges account	6813	6813
Fixed asset type	Tangible	Tangible
State	New	New
Activated	Active	Active
Investment	Personal	Personal
Type of depreciation	Constant	Constant
+value of re-evaluation	Not re-evaluated	Not re-evaluation
Supplier	S01	S02

**QUESTION 2**

You manage the electricity distribution company of your locality and you wish to set up a new system of billing to replace the old system and carry out the comparison analysis. You wish to use the Excel software program. The billing is for the customer recent consumption and the bill is divided in two parts.

In the old system Part 1 is for consumption less than or equal to 110 KWT and the second part is for consumption above 110KWT. The price per KWT for part 1 is 50frs which is not liable to VAT and for the second part the price per KWT is 75frs which is liable to VAT at 19.25%.

The new system Part 1 is for total consumption less than or equal to 220 KWT and the second part is for total consumption above 220KWT. An extract of the list of customers is given in appendix 1 :

**Work required :**

- 2.1- Start excel (1mark)
- 2.2- save the folder just open in « My documents » and name it with your candidate number. (2marks)
- 2.3- Reproduce the table in appendix (4marks)
- 2.4-Insert in **E3** the following formula : **=D3-C3** enabling the calculation of total consumption for the first customer. Use the appropriate function to calculate the total consumption of the others (2marks)
- 2.5-Insert in **F3** the formula : **=IF(E3>=110,110,D3-C3)** enabling the calculation for the first customers in part 1 in the old system .Use the appropriate function to calculate for other customers in part 1. (2marks)
- 2.6-Introduce in **G3** the formula : **=E3-F3** enabling the calculation for the first customers in part 2. Use the appropriate function to calculate for other customers in part 2. (2marks)
- 2.7-Introduce in **H3** the formula **=(F3\*50)+(G3\*75)** to calculate the Amount Tax Excl of the first customer. Use the appropriate function to calculate for other customers (2marks)
- 2.8-Introduce in **I3** the formula : **=IF(G3,H3\*19,25%,0)** enabling the calculation of VAT for the first customer. Use the appropriate function to calculate for the other customers. (2marks)
- 2.9- Calculate in cell **L3** the total tax inclusive for the first customer and copy the formula into other cells for the others (2marks)
- 2.10- Save, print your work and exit MS Excel (1 marks)

**APPENDIX 1: TABLE OF CUSTOMERS**

M9												
	A	B	C	D	E	F	G	H	I	J	K	L
1	Customer	previous	New	Consumption			OLD SYSTEM			NEW SYSTEM		
2	Name	reading	reading	Total consumption	tariff 1	tariff 2	Tax Excl	VAT19.25%	Total Tax Incl	Tax Excl	VAT 19.25%	Total tax Incl
3	AKOKO	78	95									
4	EYANGO	25	90									
5	CARINE	879	1050									
6	ESRINE	987	1000									
7	TAKU	456	700									
8	HARRIN	1005	1080									
9	EWANE	3450	3480									
10	EWOME	4500	4950									
11	MOJOKO	550	880									
12	WA-KAH	345	600									
13												

gce