



**FINANCIAL ACCOUNTING 3**  
**7005**

**CAMEROON GENERAL CERTIFICATE OF EDUCATION BOARD**

Technical and Vocational Education Examination

JUNE XXXX

ADVANCED LEVEL

Specialty Name (Specialty. Code)	ACCOUNTING (ACC)/ /TAXATION AND INFORMATION MANAGEMENT SYSTEMS FOR BUSINESS(TIMES)/ FIG
Subject Title	FINANCIAL ACCOUNTING
Paper No.	3 – COMPUTER AIDED ACCOUNTING
Subject Code No.	7005

One 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.*

*You are advised to read carefully through the question paper, before you begin your answers.*

**Turn Over**

**Exercise 1**

You have just obtained your Advanced Technical Certificate from GTHS Bamenda and the manager of AVENIR BOYO EXPRESS travel agency learned your did Computer Aided Accounting in school. As a result, he has taken you on probation to introduce his entity (AVENIR BOYO Express) into Computer Aided Accounting. In order to realise your task, you are provided with the following appendices:

**Appendix 1: Identification of the enterprise**

Field	Field contents
Year of creation	N (current) year
Short name	Candidate's №
Company name	AVENIR BOYO EXPRESS
Postal code	237
Town	Yaoundé
Multiple period	√
Country	Cameroun
Month of start	1
Company age	1
Type of third party	Multiply third party
Working mode	Classical OHADA
Depreciation	Monthly
System type	Normal
Mode journal	Journal code manual
Analytical mode	Yes
Language	English
Journal mode	Manual code Journal
Taking into account depreciation	Full month
Password	b

**Appendix 2: Personalised accounts**

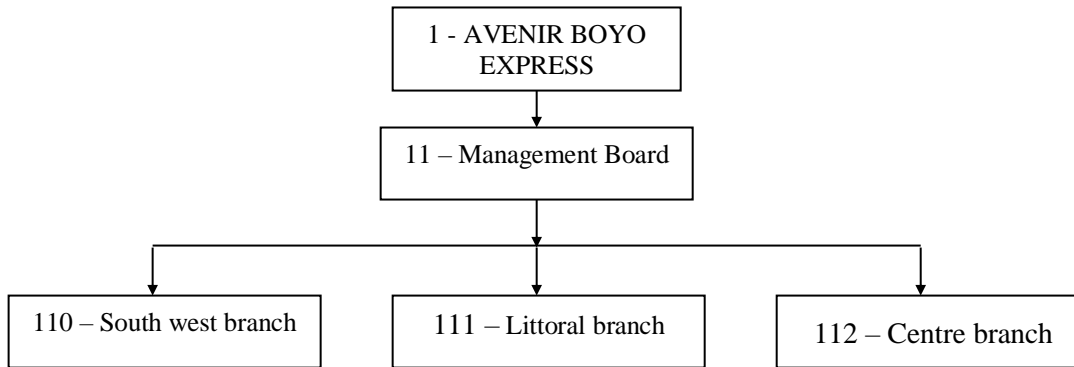
Codes	Description
521110	United Bank for Africa Bamenda
57110	Head Office cash Bamenda
44921	Advance tax on purchases
44922	Advance tax on sales

**Appendix 3 : Third parties**

Third parties	Company name
S01	KIA MOTORS
DTC	MEZAM DIVISIONAL TAX CENTRE
S02	TOTAL PETROL STATION

**Appendix 4: Linking accounts**

Third parties	Linked accounts
S01	4011, 4094, 4021, 4081
DTC	4431, 4451, 4471, 4455, 44921, 444922
S02	4011, 4094, 4021, 4081

**Appendix 5 : AVENIR BOYO EXPRESS****Appendix 6: Imputation lines**

Code	Description
706	Services sold
681	Depreciation expenses(indirect expenses)
605	Fuel ( direct charge)

**Appendix 7: Analytical lines**

Analytical codes	Description	Group
111110605	Fuel South west branch	4
111111605	Fuel Littoral branch	4
111112605	Fuel Centre branch	4
111110632	Fuel South west branch	4
111111632	Fuel Littoral branch	4
111112632	Fuel Centre branch	4
111110628	Depreciation for centre branch	5
111110706	Sales South west branch	4
111111706	Sales Littoral branch	4
111112706	Sales Centre branch	4

**Appendix 8: Imputation group**

Codes	Description
4	Specific charges/revenues
5	Common Charges / revenues

**Appendix 9 : Imputation sheets**

Journal code	JOD	mvt N°		Month	March	Year	N
Narration	Settlement of telecommunication expenses			Date of value	05-03-N		
Revision Info	7	<b>Imputation sheet n°</b>		001	Ref doc	INV25	
General accounts	<i>Imputation centre</i>	Debit	<i>Credit</i>	Third party code		Due date	
628	111112628	5 000 000					
4452		962 500		DTC		10-03-N	
44921		50 000		DTC		10-03-N	
4011			6 012 500	S01		10-03-N	

Journal code	JAC	mvt N°		Month	March	Year	
Narration	Petrol/North West			Value Date	12-03-N		
Revision info	4	<b>Imputation sheet n°</b>		002	Ref doc	INV30	
General accounts	<i>Imputation centre</i>	Debit	<i>Credit</i>	Third party code		Due date	
6053	111110605	500 000					
4452		96 250		DTC		30-03-N	
44921		50 000		DTC		30-03-N	
4011			646 250	S02		30-03-N	

Journal code	JVE	mvt N°		Month	March	Year	N
Narration	Sales/centre			Date valeur	12-03-N		
Revision info		<b>Imputation sheet n°</b>		003	Réf doc		
General account	<i>Imputation centre</i>	Debit	<i>Credit</i>	Third party code		Due date	
4111		962 000		C01		30-03-N	
4431			154 000	DTC		30-03-N	
44922			8 000	DTC		30-03-N	
706			800 000				

**Work required**

1. Start Lesage CV6 with the password: lesagesysteme. (0.5mark)
2. Create the company AVENIR BOYO EXPRESS with the help of appendix 1. ( 2.5 mark)
3. Initialise the period of computerised closing from 01-01-N to 30-06-N and make sure that the account length is "Not imposed". (0 1mark)
4. Create the accounts in appendix 2. (01mark)
5. Create the following third parties accounts with the help of appendix 3. (01 mark)
6. Link the accounts in appendix 4. (01 mark)
7. With the help of appendix 5, create the following :
  - a – a type
  - b – a category
  - c – Centre responsibility
  - d – Imputation centre
  - e – Imputation group
  - f – Analytical line. (1x6 = 6 marks)
8. Record the transactions in appendix 9 (03marks)
9. Proceed with the creation of the posting list knowing that, the depreciation expenses supported by thecenter branch is shared between the three branches as follows:

<b>Giving centre</b>	
111111628	100
<b>Receiving centre</b>	
111110628	25
111111628	50
111112628	25
<b>TOTAL</b>	<b>100</b>

(3marks)

9 Print the General Analytical trial balance and close the software.

(1marks)

**Exercise 2**

Mr. Tendongmoh works as a sales agent with an MOWUB Ltd whose monthly remuneration (Commissions) is as found on appendix 1.

For the month of January 2020, he realized total sales of 4,500,000F

**APPENDIX 1: COMMISSION TABLE**

	A	B	C	D	E	F	G
1	<b>APPENDIX 1: COMMISSION TABLE</b>						
2	<b>SALES</b>		<b>RATE</b>	<b>Range Amount</b>	<b>Commission Amount</b>	<b>Commission</b>	<b>Sales balance</b>
3	<b>From</b>	<b>To</b>				<b>Total sales</b>	<b>4,500,000</b>
4	0	100,000	0.0%				
5	100,000	500,000	1.0%				
6	500,000	1,500,000	2.5%				
7	1,500,000	5,000,000	4.0%				
8	5,000,000		5.0%				
9	<b>Total</b>						

**Work required**

- 1) Lunch MS Excel and reproduce the table, respecting the formatting. (5 marks)
- 2) In cell **D4**, enter the formula =**B4-A4**, to determine the range amount of the first sales range. (1mark)
- 3) Copy the formula into other cells, to determine the rest of the range amounts. (1 mark)
- 4) In cell **E4**, enter the formula =**IF(G3>D4,D4,G3)**, to determine the commission amount of the first sales range. (2marks)
- 5) Copy the formula into other cells, to determine the rest of the commission amounts. (1 mark)
- 6) In cell **F4**, enter the formula to determine the commission of the first range. (2 marks)
- 7) Copy the formula into other cells, to determine the rest of the commissions. (1 mark)
- 8) In cell **F4**, enter the formula: =**IF(E4>0,G3-E4,0)** to determine the sales balance of the first range (2 marks)
- 9) Copy the formula into other cells, to determine the rest of the sales balances. (1 mark)
- 10) In cell **F4**, enter the formula to determine the total commission of the sales agent. (2 marks)
- 11) Before printing, create and Save your work in a folder named after your first name. (2 mark)



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