

5010/3/2023  
OHADA Financial Reporting 3  
ITVEE

# SOUTH WEST REGIONAL MOCK EXAMINATION

## TECHNICAL AND VOCATIONAL EDUCATION

THE TEACHERS' RESOURCE UNIT (TRU)  
Cellule d'appui à l'action Pédagogique

IN COLLABORATION WITH  
En collaboration avec

THE REGIONAL INSPECTORATES OF PEDAGOGY AND  
THE SUBJECT TEACHERS' ASSOCIATIONS (STA)

WEDNESDAY, 22<sup>nd</sup> MARCH 2023

INTERMEDIATE LEVEL

Specialty	Accounting (ACC)
Subject Title	OHADA FINANCIAL REPORTING
Paper Number	Paper 3
Subject Code Number	5010

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**One hour 30 minutes**

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### INSTRUCTIONS TO CANDIDATES:

- This paper carries TWO questions. You are required to answer all the questions.
- You are allowed to use OHADA Charts of Accounts

## PART ONE (50 marks)

AKUM & Bros, based in KUMBA, has decided to process automatically the customer invoice schedules using Excel spreadsheets.

Intern in this company after exams, the person in charge of encashment gives you in the table in the appendix an extract of the schedule as of 30/12/2022 and asks you to complete it automatically. The following questionnaire will guide you through this task.

- 1- Start the Excel spreadsheet and reproduce the table below (appendix 1). (10 marks)
- 2- Introduce in cell F3 the formula  $=E3*(1+\$C\$13)$  to have the amount Tax Inclusive of AGWAFOR then use the copy command to have the amount Tax Inclusive for the others, from F4 to F12. (5 marks)
- 3- type in F13 the following formula  $=SUMIF(\$I\$3:\$I\$12;"NO";E3:E12)$  enabling to obtain the total amount Tax Exclusive of unpaid invoices. (5 marks)
- 4- Adapt the formula of question 2 in cell F14 to have the total amount including VAT of unpaid invoices. (5 marks)
- 5- Enter the following formula in cell G3 and copy it into cells G4 to G12 to calculate the number of days after the due date of unpaid invoices on 30/12/2022  
 $=IF(AND(\$I\$3:\$I\$12="NO";D3<>"");IF(DAYS360(D3;\$C\$14)>0;DAYS360(D3;\$C\$14);0);"")$  (10 marks)
- 6- Enter in cell H3 and copy it into the other cells, the formula below, to have the number of days remaining to reach the due date (from 30/12/2022) concerning unpaid invoices:  
 $=IF(AND(\$I\$3:\$I\$12="NO";D3<>"");IF(DAYS360(D3;\$C\$14)<0;DAYS360(D3;\$C\$14);0);"")$  (10 marks)
- 7- Save your work using your table number followed by the letters BS and print it. (5 marks)

### Appendix 1

	A	B	C	D	E	F	G	H	I
1	EXTRACT OF THE SCHEDULE OF CUSTOMER INVOICES								
2	N° of invoice	Customers	Date of invoice	Due date	Amount Tax Exl.	Amount Tax Incl.	Days after the due date	Days remaining	Paid ?
3	V.32 T	AGWAFOR	20/10/2022	20/11/2022	500 000				Yes
4	V.33 T	MAMBOU	20/10/2022	25/11/2022	3 024 000				No
5	V.36 T	NDIFOR	27/10/2022	30/11/2022	900 000				No
6	V.02 U	NZELIO	01/11/2022	10/12/2022	1 204 000				Yes
7	V.03 U	NTUMBAN	02/11/2022	22/11/2022	810 000				Yes
8	V. 07 U	AKENDJI	10/11/2022	15/12/2022	2 100 000				No
9	V. 11 U	SAMA	15/11/2022	30/11/2022	300 000				No
10	V. 17 U	TAMBELA	23/11/2022	23/12/2022	1 105 000				No
11	V. 20 U	NDICHA	29/11/2022	03/01/2023	3 256 000				No
12	V. 22 U	KAMKOUM	30/11/2022	30/12/2022	750 000				No
13		VAT :	19,25 %		Total		Tax Excl.		
14		Today:	30/12/2022		unpaid:		Tax Incl		

**PART TWO (50 marks)**

The manager of BBA Company Limbe branch wants to use Excel to determine the gross salary of his five workers. The following information has been given:

- For the additional hours consider that:

NORMAL HOURS	ADDITIONAL HOURS		
	at 20%	at 30%	at 40%
≤ 40 hours	from the 41 <sup>st</sup> to the 48 <sup>th</sup> hours	from the 49 <sup>th</sup> to the 56 <sup>th</sup> hours	from the 57 <sup>th</sup> hours and above

- The Housing premium depends on the category of each worker:
  - 22 000 Frs for the workers between the 6<sup>th</sup> to the 9<sup>th</sup> categories
  - 16 000 Frs for workers of the 4<sup>th</sup> and 5<sup>th</sup> categories
  - 10 000 Frs for workers less or equal to the 3<sup>rd</sup> category
- The other elements are given in the table below (appendix 2)

**Appendix 2**

	A	B	C	D	E	F	G	H	I
1	BBA PAYROLL STATEMENT AS ON 31 MAY 2009								
2									
3									
4	Employee name	Categories	Hour Rate HR	Total Number of Hours TNH	Amount of Basic Salary ANH	Amount of Additional Hours AAH	House Premium HP	Gross Salary GS	
5	NTANSI	8	5 000	60					
6	OKAH	7	4 800	46					
7	SOULE	9	6 800	36					
8	EFANDE	2	2 500	42					
9	MESUMBE	4	3 400	55					
10									
11									
12									

**WORK REQUIRED**

- 1- Load the program Excel on your computer (2 marks)
- 2- Enter the payroll statement as presented above respecting the format (6 marks)
- 3- Introduce in cell E5 the following formula =IF(D5>=40;40\*C5;D5\*C5) that help to calculate the Basic salary of the worker NTANSI and used the function auto fill to determine the basic salary of the others (5 marks)
- 4- Introduce in F5 the following formula =IF(D5>=57;8\*20%\*C5+8\*30%\*C5+(D5-56)\*40%\*C5;IF(D5>=49;8\*20%\*C5+(D5-48)\*30%\*C5;IF(D5>=40;(D5-40)\*20%\*C5;0)) (no space should be insert) that help to calculate the Amount of the additional time salary of NTANSI; then with the help of the auto fill function, determine the amount of the other workers. (7 marks)

- 5- Enter in cell G5 the `=IF(B5>=6;"22000";IF(B5<3;"10000";"16000"))` that help to calculate NTANSI House Premium the determine the amount for other workers with the help of the function auto fill **(5 marks)**
- 6- In cell H5 enter the formula to determine NTANSI Gross salary that is the sum of the 3 amounts calculates before; then use the function auto fill to determine the one of other workers **(5 marks)**
- 7- Closed the payroll statement. **(4 marks)**
- 8- With the help Exploded Pie chart (chart sub-type of standard type) represents the couple Employee name and Gross Salary). The worker's name and the percentage of gross salary most future on the chart. **(6 marks)**
- 9- Save your work under your table's number followed by your name. **(4 marks)**
- 10- Write your full name under the table and print your work. **(4 marks)**
- 11- Exit Excel **(2 marks)**

