Tutorial Letter 101/3/2017

Practical Accounting Data Processing
AIN2601

Semesters 1 and 2

Department of Management Accounting

This tutorial letter contains important information about your module.
# CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 INTRODUCTION</td>
<td>4</td>
</tr>
<tr>
<td>2 PURPOSE AND OUTCOMES</td>
<td>4</td>
</tr>
<tr>
<td>2.1 Purpose</td>
<td>4</td>
</tr>
<tr>
<td>2.2 Outcomes</td>
<td>4</td>
</tr>
<tr>
<td>3 LECTURER(S) AND CONTACT DETAILS</td>
<td>5</td>
</tr>
<tr>
<td>3.1 Lecturer(s)</td>
<td>5</td>
</tr>
<tr>
<td>3.2 Department</td>
<td>6</td>
</tr>
<tr>
<td>3.3 University</td>
<td>6</td>
</tr>
<tr>
<td>3.4 Masterskill (Pty) Ltd – Prescribed book supplier</td>
<td>7</td>
</tr>
<tr>
<td>3.5 Pastel Training – Pastel Partner technical queries</td>
<td>7</td>
</tr>
<tr>
<td>4 RESOURCES</td>
<td>7</td>
</tr>
<tr>
<td>4.1 Prescribed books</td>
<td>8</td>
</tr>
<tr>
<td>4.2 Library services and resources information</td>
<td>11</td>
</tr>
<tr>
<td>5 STUDENT SUPPORT SERVICES</td>
<td>11</td>
</tr>
<tr>
<td>5.1 Study groups</td>
<td>11</td>
</tr>
<tr>
<td>5.2 myUnisa</td>
<td>11</td>
</tr>
<tr>
<td>5.3 Tutorial classes</td>
<td>12</td>
</tr>
<tr>
<td>5.4 E-tutors</td>
<td>12</td>
</tr>
<tr>
<td>5.5 Free computer and internet access</td>
<td>12</td>
</tr>
<tr>
<td>6 STUDY PLAN</td>
<td>13</td>
</tr>
<tr>
<td>6.1 Proposed study programme for the first semester 2017</td>
<td>15</td>
</tr>
<tr>
<td>6.2 Proposed study programme for the second semester 2016</td>
<td>16</td>
</tr>
<tr>
<td>7 ASSESSMENT</td>
<td>17</td>
</tr>
<tr>
<td>7.1 Assessment plan</td>
<td>17</td>
</tr>
<tr>
<td>7.1.1 Year mark</td>
<td>17</td>
</tr>
<tr>
<td>7.1.2 Final mark</td>
<td>17</td>
</tr>
<tr>
<td>7.2 Assignment numbers</td>
<td>18</td>
</tr>
<tr>
<td>7.2.1 General assignment numbers</td>
<td>18</td>
</tr>
<tr>
<td>7.2.2 Unique assignment numbers and due dates</td>
<td>18</td>
</tr>
<tr>
<td>7.3 Submission of assignments</td>
<td>19</td>
</tr>
<tr>
<td>7.3.1 General</td>
<td>19</td>
</tr>
<tr>
<td>7.3.2 Plagiarism</td>
<td>19</td>
</tr>
</tbody>
</table>
7.3.3 Submission and marking of Assignments 01 and 03 ................................................................. 20
7.3.4 Submission and marking of Assignment 02 ............................................................................ 21
7.3.5 Enquiries relating to assignments .............................................................................................. 27
7.3.6 Finality of due dates .................................................................................................................... 27
7.4 The examination ............................................................................................................................ 28
7.4.1 Examination period ................................................................................................................... 28
7.4.2 Examination paper .................................................................................................................... 28
7.4.3 Previous examination papers .................................................................................................... 28
7.4.4 Tutorial letter with information on the examination ................................................................. 29
7.4.5 The importance of a positive study method .............................................................................. 29
8 FREQUENTLY ASKED QUESTIONS ................................................................................................. 30
9 IN CLOSING .................................................................................................................................. 38
10 ADDENDUM .................................................................................................................................. 39
   ADDENDUM A: COMPULSORY ASSIGNMENT 01/2017 (semester 1 only) ................................. 40
   ADDENDUM B: COMPULSORY ASSIGNMENT 02/2017 (semester 1 only) ................................. 45
   ADDENDUM C: COMPULSORY ASSIGNMENT 03/2017 (semester 1 only) ................................. 78
   ADDENDUM D: COMPULSORY ASSIGNMENT 01/2017 (semester 2 only) ................................. 82
   ADDENDUM E: COMPULSORY ASSIGNMENT 02/2017 (semester 2 only) ................................. 86
   ADDENDUM F: COMPULSORY ASSIGNMENT 03/2017 (semester 2 only) ................................. 121
   ADDENDUM G: PASTEL MANUAL AND SOFTWARE DVD ORDER FORM .............................. 125
   ADDENDUM H: MASTERSKILL PROOF OF PAYMENT COVER SHEET ................................. 126
1 INTRODUCTION

Dear Student

Welcome to the module AIN2601. We hope that you will have an enjoyable and successful year of study. We will do our best to make your study of this module successful. You will be well on your way to success if you start studying early in the semester and resolve to do the assignments properly.

Should you be faced with specific problems in your studies, please do not hesitate to contact us. If you wish to see one of us personally, please make an appointment.

All the best with your studies.

Kind regards,

AIN2601 lecturers

2 PURPOSE AND OUTCOMES

2.1 Purpose

This module is primarily intended for people who are interested in qualifying as registered chartered accountants (SAICA) or management accountants (CIMA). It will enable students to develop the necessary competencies prescribed by these professional bodies.

The purpose of the module is to provide you with knowledge about the fundamental data and transaction processing principles you need to understand operating and accounting information systems (AISs).

The module will also equip you – in your capacity as user, designer and evaluator – with the skills to apply your theoretical knowledge of accounting information systems in a practical business context.

2.2 Outcomes

Specific outcome 1: Explain the various information technology concepts with regard to the management and utilisation of data

Assessment criteria
- Database terminology, applications and structures are defined.
- Database management systems are explained based on an understanding of the operating environment.
- The importance of database management systems for accountants and auditors is described.

Specific outcome 2: Develop and create spreadsheets to solve problems in a business and accounting context

Assessment criteria
- User-friendly spreadsheets are created to assist financial users in their daily operations and routines.
• Spreadsheet formulas and functions are identified and applied to solve business and accounting problems.
• Spreadsheet security risks and controls are described.

Specific outcome 3: Explain and apply financial reporting structures and accounting software applications to accounting transaction processing cycles

Assessment criteria
• Accounting transaction processing cycles are explained based on an understanding of the information system environment.
• A financial reporting structure is developed and evaluated which includes a chart of accounts and staffing level requirements.
• Various accounting software applications are evaluated to select the most appropriate application for the task.
• Pastel Partner accounting software is utilised to process and retrieve financial information.
• Accounting software security risks and controls are described.

Specific outcome 4: Explain management reporting systems

Assessment criteria
• Management information systems are described.
• The role of management reporting systems in the organisation’s financial strategy is explained.
• New sources of technology that enhance reporting are identified.
• The importance of access to accurate and timely information is explained.

3 LECTURER(S) AND CONTACT DETAILS

3.1 Lecturer(s)

The lecturers for this module are as follow:

Ms N Dumalisile
Samuel Pauw, room 4-14
Tel: 012 429 4437
Cell: 072 683 6482
Fax: 086 219 8407

Ms C Grondt
Samuel Pauw, Room 4-20
Tel: 012 429 4624
Cell: 072 683 6482
Fax: 086 455 2023

Mr D Kock
Samuel Pauw, Room 4-19
Tel: 012 429 4181
Cell: 072 683 6482
Fax: 086 541 4855

E-mail:
First semester: AIN2601-17-S1@unisa.ac.za
Second semester: AIN2601-17-S2@unisa.ac.za
3.2  Department

All queries that are not of a purely administrative nature, but are about the content of this module, should be directed to us. Please have your study material with you when you contact us.

The e-mail address and telephone numbers are included above, but you might also want to write to us. Letters should be sent to:

The Module Leader (AIN2601)
Department of Management Accounting
PO Box 392
Unisa
0003

PLEASE NOTE: Letters to lecturers may not be enclosed with or inserted into assignments.

3.3  University

Contact addresses of the various administrative departments are included in my Studies @ Unisa, which you received with your study package.

How students can contact Unisa

Please consult the publication my Studies @ Unisa that you received with your study material, if you need to contact the university about matters not related to the content of this module. For all module content-related matters, refer to paragraph 3.1.

Always have your student number ready when you contact the university.

For your convenience we have included some of the methods to contact the university.

Website: http://www.unisa.ac.za or Mobi: http://mobi.unisa.ac.za

<table>
<thead>
<tr>
<th>E-mail addresses</th>
<th>SMS/telephone numbers</th>
<th>Use to enquire about:</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="mailto:study-info@unisa.ac.za">study-info@unisa.ac.za</a></td>
<td>43578</td>
<td>Applications and registrations</td>
</tr>
<tr>
<td><a href="mailto:assign@unisa.ac.za">assign@unisa.ac.za</a></td>
<td>43584</td>
<td>Assignments (not for submission purposes)</td>
</tr>
<tr>
<td><a href="mailto:exams@unisa.ac.za">exams@unisa.ac.za</a></td>
<td>43584</td>
<td>Examinations</td>
</tr>
<tr>
<td><a href="mailto:despatch@unisa.ac.za">despatch@unisa.ac.za</a></td>
<td>43579</td>
<td>Study material</td>
</tr>
<tr>
<td><a href="mailto:finan@unisa.ac.za">finan@unisa.ac.za</a></td>
<td>31954</td>
<td>Student accounts</td>
</tr>
<tr>
<td><a href="mailto:myUnisaHelp@unisa.ac.za">myUnisaHelp@unisa.ac.za</a></td>
<td>43582</td>
<td>myUnisa</td>
</tr>
<tr>
<td><a href="mailto:myLifeHelp@unisa.ac.za">myLifeHelp@unisa.ac.za</a></td>
<td>43582</td>
<td>myLife e-mail accounts</td>
</tr>
<tr>
<td><a href="mailto:CASenquiries-Undergraduate@unisa.ac.za">CASenquiries-Undergraduate@unisa.ac.za</a></td>
<td>012 429 4211</td>
<td>General college (CAS) enquiries</td>
</tr>
</tbody>
</table>
3.4 Masterskill (Pty) Ltd – Prescribed book supplier

Information relating to Masterskill to order the Pastel training manual and educational software:

Telephone: 011 566 0500
E-mail: unisapastel@masterskill.co.za
Fax: 086 7736 618

(Fax/e-mail the Addendum G order form, the proof of payment and the Addendum H proof of payment cover sheet.)

Please also refer to paragraph 4.1.

3.5 Pastel Training – Pastel Partner technical queries

Technical queries regarding the Pastel software should be directed to:

E-mail: training@pastel.co.za
Telephone: +27 11 304 3750

You may only contact Pastel under the following circumstances:

- An error message with an error code appears on your screen; or
- An inability to install the Pastel software on your computer.

When contacting Pastel Partner, please do the following:

- Inform them you that you are a UNISA student;
- Provide them with your UNISA student number;
- Provide a detailed description of the circumstances of the problem you are experiencing; and
- Make screenshots of the error messages and paste it in Microsoft Word and attach it to the e-mail

Please do not leave the installation of your Pastel software to the last minute – install it early to solve technical difficulties on time.

All other content related queries in respect of Pastel Partner must be directed to your lecturers. Do no contact Pastel with assignment related queries.

4 RESOURCES

The Department of Despatch should supply you with the following study material for this module:

- Study guide (MO001 and MO002)
- Tutorial Letter 101 at registration and others later (READ 101 FIRST)

Apart from Tutorial Letter 101, you will also receive other tutorial letters during the semester. These tutorial letters will not necessarily be available at the time of registration. Tutorial letters will be despatched to you as soon as they are available or needed (for instance, for feedback on assignments).
NB: You can view and download the study guides and tutorial letters for the modules for which you are registered on the university’s online campus, myUnisa, at http://my.unisa.ac.za.

For more information with regards to study material you need to acquire yourself. Refer to paragraph 4.1.

**Inventory letter**

At the time of registration, you will receive an inventory letter that will inform you of what you have received in your study package and also show items that are still outstanding. Also see the brochure entitled *my Studies @ Unisa.*

Check the study material that you have received against the inventory letter. You should have received all the items listed in the letter, unless there is a statement like “out of stock” or “not available”. If any item is missing, follow the instructions on the back of the inventory letter without delay.

**PLEASE NOTE:** Your lecturers cannot help you with missing study material. Please contact despatch@unisa.ac.za or send an SMS to 43579 (also see par 3.3).

Keep in mind that all the AIN2601 tutorial matter is available on myUnisa.

### 4.1 Prescribed books


**PLEASE NOTE:** It is **essential** that you either acquire or have the Pastel Partner training manual at your disposal. According to the course requirements, **you must have access to a computer** with the Pastel Partner software and either Microsoft Office Excel or Open Office Calc successfully installed on it. You must also have at least 20 hours access to the internet.

#### 4.1.1 Sole prescribed book supplier

You may purchase the Pastel Partner version 14 training manual and educational software from Masterskill only. The Pastel Partner training manual has been specially compiled for Unisa students and includes delivery to your door.

The serial number (registration code) for the educational software is printed in the Pastel Partner version 14 training manual.

An additional serial number (assessment code) for the official Pastel assessment is also printed in the Pastel Partner version 14 training manual. This serial number can only be redeemed once. A letter will be included in your training manual on how to access and redeem the assessment code.

Bear in mind that Pastel Partner educational software bought during 2017 will expire on **31 December 2017.** Students that can’t complete the module in 2017 and need to carry over to the next year will receive a new serial code valid for six months.

Refer to paragraph 3.4 for Masterskill’s contact details.
4.1.2  Price of prescribed software

The price for the training manual and educational software including delivery to a RSA physical address is R815.30.

Prices for delivery to an international postal or physical address start at R815.30. International students must request a quotation from Masterskill before they order. Please refer to paragraph 4.1.6 below.

4.1.3  Ordering methods

You can order either over the internet or via fax and e-mail.

4.1.3.1  Internet (preferred method)

You can order your training manual and educational software over the internet at www.jetline.co.za/crm.

Internet:  www.jetline.co.za/crm
User:  UNISA
Password:  PASTEL (You must use PASTEL as the password)
(Order Pastel Partner Version 14 – University Manual & Software DVD-ROM, 2017 Curriculum [UNISA])

Please use your student number as the client order number.

4.1.3.2  Fax or e-mail

You can also order via fax or e-mail by sending the order form (addendum G) to:
E-mail:  unisapastel@masterskill.co.za
Fax:  086 7736 618

4.1.4  Proof of payment

For internet and fax or e-mail orders, you must fax or e-mail your proof of payment (eg deposit slip) together with the proof of payment cover sheet (Addendum H) to Masterskill.

You can also pay for your online order with a credit card.

Masterskill will start processing your order only after they have received both your proof of payment and proof of payment cover sheet and only if they can match the proof of payment and proof of payment cover sheet with your order form.

Please make sure your details are written legibly on the proof of payment cover sheet and proof of payment before you fax or e-mail the documents to Masterskill.
4.1.5 Delivery

The manual will be delivered by a courier to the delivery address provided on the order form. Your delivery address can therefore not be a post box. Please make sure there is a person at the delivery address who can sign for and receive the Pastel manual. You need to be available on your telephone/cell phone on the day of delivery. Delivery takes place from Monday to Friday – there are no deliveries over weekends.

We encourage you to order your Pastel training manual and software as soon as possible, preferably by placing your order online. Although Masterskill promises to deliver within five business days (in RSA only) after proof of payment was received, delays can happen if everybody postpones until close to the due date. If you place your order a week before the deadline for Assignment 02, the promise of delivery within 5 business days unfortunately no longer applies.

Please follow up directly with Masterskill if you do not receive your manual within 5 business days. Refer to paragraph 3.4 for their contact details.

4.1.6 International students

Please request a quotation from Masterskill before you order and provide them with your student number and physical address. Masterskill will then provide you with the amount payable for delivering the training manual and educational software. Prices start at R815.30.

4.1.7 Quick process overview

Step 1: Order via the internet (preferred method) or complete Addendum G and fax/e-mail to Masterskill.

Step 2: Deposit the necessary amount into Masterskill’s bank account.

Step 3: Fax or e-mail the legible proof of payment and proof of payment cover sheet (Addendum H) to Masterskill.

Step 4: Follow up with Masterskill if the material is not received after five (5) business days.

Step 5: Again follow up with Masterskill if the material is not received after ten (10) business days and cc the AIN2601 e-mail address in your correspondence with Masterskill.
4.2 Library services and resources information

For brief information, go to www.unisa.ac.za/brochures/studies

For detailed information, go to the Unisa website at http://www.unisa.ac.za/ and click on Library.

For research support and services of personal librarians, go to http://www.unisa.ac.za/Default.asp?Cmd=ViewContent&ContentID=7102.

The library has compiled a number of library guides:

- finding recommended reading in the print collection and e-reserves – http://libguides.unisa.ac.za/request/undergrad
- requesting material – http://libguides.unisa.ac.za/request/request
- postgraduate information services – http://libguides.unisa.ac.za/request/postgrad
- finding, obtaining and using library resources and tools to assist in doing research – http://libguides.unisa.ac.za/Research_Skills
- how to contact the library/finding us on social media/frequently asked questions – http://libguides.unisa.ac.za/ask

5 STUDENT SUPPORT SERVICES

For information on the various student support systems and services available at Unisa (eg student counselling, tutorial classes, language support), please consult the publication my Studies @ Unisa which you have received with your study material.

5.1 Study groups

It is advisable to have contact with fellow students. One way to do this, is to form study groups. The addresses of students in your area may be obtained from the following department:

Directorate: Student Administration and Registration

PO Box 392
Unisa
0003

You can also make contact with fellow students using the discussion forum on myUnisa.

5.2 myUnisa

You can quickly access resources and information at the university on the myUnisa website. The myUnisa learning management system is Unisa’s online campus that will help you to communicate with your lecturers, with other students and with administrative departments of Unisa – all through the use of a computer and the internet.

To go to the myUnisa website, start at the main Unisa website, http://www.unisa.ac.za, and then click on the “Login to myUnisa” link on the right-hand side of the screen. This should take you to the myUnisa website. You can also access the site directly by typing in http://my.unisa.ac.za.
Please consult the publication *my Studies @ Unisa*, which you received with your study material, for more information on myUnisa.

**Note:** All AIN2601 study material is available on myUnisa.

### 5.3 Tutorial classes

Tutorial services are provided per region. You must therefore contact your regional centre for more information. Your *my Studies @ Unisa* brochure contains the regional offices’ contact details relating to tutorial services.

### 5.4 E-tutors

Unisa offers online tutorials (e-tutoring) to students registered for the module AIN2601.

Once you have been registered for a qualifying module, you will be allocated to a group of students with whom you will be interacting during the tuition period, as well as an e-tutor who will be your tutorial facilitator. Thereafter, you will receive an SMS informing you about your group, the name of your e-tutor and instructions on how to log onto myUnisa in order to receive further information on the e-tutoring process.

Online tutorials are conducted by qualified e-tutors who are appointed by Unisa and are offered free of charge. All you need to be able to participate in e-tutoring, is a computer with internet connection. If you live close to a Unisa regional centre or a Telecentre contracted with Unisa, please feel free to visit any of these to access the internet. It is the role of the e-tutor to guide you through your study material during this interaction process. For you to get the most out of online tutoring, you need to participate in the online discussions that the e-tutor will be facilitating.

### 5.5 Free computer and internet access

Unisa has entered into partnerships with establishments (referred to as Telecentres) in various locations across South Africa to enable you (as a Unisa student) free access to computers and the Internet. This access enables you to conduct the following academic related activities: registration; online submission of assignments; engaging in e-tutoring activities and signature courses; etc. Please note that any other activity outside of these are for your own costing e.g. printing, photocopying, etc. For more information on the Telecentre nearest to you, please visit [www.unisa.ac.za/telecentres](http://www.unisa.ac.za/telecentres).
6 STUDY PLAN

Use your *my Studies @ Unisa* brochure for general time management and planning skills.

If you follow a specific study programme, you may encounter fewer problems with your studies. Take the following into account when creating your own study programme for this module:

1. Complete reading through this tutorial letter.

2. **Order and pay for the Pastel manual and software from Masterskill.**

3. Study the contents of both the study guides.

4. Complete **Assignment 01 (compulsory assignment)** and hand it in on time. This is of the utmost importance, as you will not receive **examination admission** if you miss this due date. Assignment 01 also contributes 8% towards your year mark and **covers topic 1.**

5. Install either Microsoft Excel or Open Office Calc on your computer and then work through topic 2 in the study guide (spreadsheets) step by step. You need to spend at least 25 hours practicing your spreadsheet skills on the computer.

6. Install the Pastel software on your computer and then work through the whole Pastel manual step by step by referring to topic 6 (Pastel) in the study guide. Working through the Pastel training manual step by step will take you approximately 40 hours (depending on your level of computer literacy and typing speed). Obtaining these skills is a prerequisite **before** you will be able to do the Pastel Project (which is part of compulsory Assignment 02). Do not postpone this until it is too late.

7. Complete **Assignment 02 (compulsory assignment)** and hand it in at Unisa on time. Assignment 02 is necessary as it contributes 80% towards your year mark. It **covers topic 2 (spreadsheets) and topic 6 (Pastel Partner)** in your study guides and the complete Pastel training manual.

8. Complete **Assignment 03 (compulsory assignment)** and hand it in on time. Assignment 03 is necessary because it contributes 12% towards your year mark and **covers topics 3, 4, 5 and 7.**

9. After the completion/submission of an assignment, carry on with the study programme. Do not wait for the return of the assignment or for the suggested solutions.

10. When assignments are returned to you, mark them by using the suggested solution which will be sent to you after the due date of the assignment.

To assist students a study programme is provided. This programme indicates the dates on which certain sections of the study material as well as assignments should be completed.

The study programme is based on the standard 120 estimated hours required for a module over a 15-week semester.

If you adhere to this programme, you should have no difficulty in mastering the subject. It is extremely important that the subject matter covered in each of the study units is **mastered** and
not just skimmed. If you happen to register late or fall behind with this programme, extra effort on your part will be necessary to catch up.

**PLEASE NOTE:** Learning only the solutions to the assignments or the self-assessment questions in the study guide are not enough to help you to pass the examination. You need the practical skills as well as a deeper level of understanding of the theory.

**Health conditions such as HIV/AIDS**

If you are a student with a health-related condition such as HIV/AIDS, or have a close family member with this or another health condition, then you need to take cognisance thereof in planning your studies. It will be unwise to cram tasks as this creates enormous stress which negatively impacts on your performance as a student, as well as your health. Planning your studies is essential so that you work consistently and make progress.

It would be wise to know your health status (HIV/AIDS, blood pressure, diabetes, cholesterol, etc.). If you are informed by medical tests, with the necessary medical and supportive interventions you can prolong and improve the quality of your life and your success in your studies.

The URL to the Unisa Student Health and Wellness site is included here for your convenience.

Unisa Online - Student Health and Wellness
### Proposed study programme for the first semester 2017

<table>
<thead>
<tr>
<th>Week</th>
<th>Starting date of week</th>
<th>Actions required</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Registration</strong>&lt;br&gt; 03 – 23 January 2017</td>
<td>Obtain the Pastel manual and a computer. Read through Tutorial Letter 101. Skim through the study guides.</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>26-Jan-17</td>
<td>Work in detail through:&lt;br&gt;• Part 1, topic 1 <em>(Data management and utilisation)</em>.</td>
</tr>
<tr>
<td>2</td>
<td>02-Feb-17</td>
<td>Work in detail through:&lt;br&gt;• Part 2, topic 2 <em>(Spreadsheets)</em>.</td>
</tr>
<tr>
<td>3</td>
<td>09-Feb-17</td>
<td><strong>Complete Assignment 01 (Topic 1)</strong>&lt;br&gt;Work in detail through:&lt;br&gt;• Part 3, topic 3 <em>(Accounting cycles)</em>.</td>
</tr>
<tr>
<td>4</td>
<td>16-Feb-17</td>
<td>Work in detail through:&lt;br&gt;• Part 3, topic 6, study unit 15 <em>(Getting started on Pastel Partner)</em>.</td>
</tr>
<tr>
<td>5</td>
<td>23-Feb-17</td>
<td>Work in detail through:&lt;br&gt;• Part 3, topic 6, study unit 16 <em>(Customers, Suppliers, Inventory and General Ledger)</em>.</td>
</tr>
<tr>
<td>6</td>
<td>02-Mar-17</td>
<td>Work in detail through:&lt;br&gt;• Part 3, topic 6, study unit 17 <em>(Process transactions)</em>.</td>
</tr>
<tr>
<td><strong>03-Mar-17</strong>&lt;br&gt;Due date for the submission of compulsory Assignment 01.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>09-Mar-17</td>
<td>Work in detail through:&lt;br&gt;• Part 3, topic 6, study unit 18 <em>(Retrieve information and sundry processing)</em>.</td>
</tr>
<tr>
<td>8</td>
<td>15-Mar-17</td>
<td>Do question 1 (Pastel) and question 2 (Excel) of assignment 02.</td>
</tr>
<tr>
<td>9</td>
<td>23-Mar-17</td>
<td><strong>Complete Assignment 02 (Topics 2 and 6 and Pastel manual)</strong></td>
</tr>
<tr>
<td>10</td>
<td>30-Mar-17</td>
<td>Work in detail through:&lt;br&gt;• Part 3, topic 4 <em>(Reporting infrastructure)</em>.&lt;br&gt;• Part 3, topic 5 <em>(AIS applications)</em>.</td>
</tr>
<tr>
<td><strong>31-Mar-17</strong>&lt;br&gt;Due date for the submission of compulsory Assignment 02.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>06-Apr-17</td>
<td>Work in detail through:&lt;br&gt;• Part 4, topic 7 <em>(Management reporting systems)</em>.</td>
</tr>
<tr>
<td>12</td>
<td>13-Apr-17</td>
<td><strong>Complete Assignment 03 (Topics 3, 4, 5 and 7)</strong></td>
</tr>
<tr>
<td><strong>13-Apr-17</strong>&lt;br&gt;Due date for compulsory Assignment 03</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>20-Apr-17</td>
<td>Revision of Part 1 and 4</td>
</tr>
<tr>
<td>14</td>
<td>27-Apr-17</td>
<td>Revision of Part 2</td>
</tr>
<tr>
<td>15</td>
<td>04-May-17</td>
<td>Revision of Part 3</td>
</tr>
<tr>
<td><strong>May/Jun</strong></td>
<td><strong>Examination</strong></td>
<td></td>
</tr>
</tbody>
</table>
# Proposed study programme for the second semester 2016

<table>
<thead>
<tr>
<th>Week</th>
<th>Start date of week</th>
<th>Actions required</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Registration</strong>&lt;br&gt;17 June - 10 July 2017</td>
<td>Obtain the Pastel manual and a computer.&lt;br&gt;Read through Tutorial Letter 101&lt;br&gt;Skim through the study guides.</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>13-Jul-17</td>
<td>Work in detail through:&lt;br&gt;• Part 1, topic 1 (<em>Data management and utilisation</em>).</td>
</tr>
<tr>
<td>2</td>
<td>20-Jul-17</td>
<td>Work in detail through:&lt;br&gt;• Part 2, topic 2 (<em>Spreadsheets</em>).</td>
</tr>
<tr>
<td>3</td>
<td>27-Jul-17</td>
<td><strong>Complete Assignment 01 (Topic 1)</strong>&lt;br&gt;Work in detail through:&lt;br&gt;• Part 3, topic 3 (<em>Accounting cycles</em>).</td>
</tr>
<tr>
<td>4</td>
<td>03-Aug-17</td>
<td>Work in detail through:&lt;br&gt;• Part 3, topic 6, study unit 15 (<em>Getting started on Pastel Partner</em>).</td>
</tr>
<tr>
<td>5</td>
<td>10-Aug-17</td>
<td>Work in detail through:&lt;br&gt;• Part 3, topic 6, study unit 16 (<em>Customers, Suppliers, Inventory and General ledger</em>).</td>
</tr>
<tr>
<td>6</td>
<td>17-Aug-17</td>
<td>Work in detail through:&lt;br&gt;• Part 3, topic 6, study unit 17 (<em>Process transactions</em>).</td>
</tr>
<tr>
<td>18-Aug-17</td>
<td><strong>Due date for the submission of compulsory Assignment 01.</strong></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>24-Aug-17</td>
<td>Work in detail through:&lt;br&gt;• Part 3, topic 6, study unit 18 (<em>Retrieve information and sundry processing</em>).</td>
</tr>
<tr>
<td>8</td>
<td>31-Aug-17</td>
<td>Do question 1 (Pastel) and question 2 (Excel) of assignment 02.</td>
</tr>
<tr>
<td>9</td>
<td>07-Sept-17</td>
<td><strong>Complete Assignment 02 (Topics 2 and 6 and Pastel manual)</strong></td>
</tr>
<tr>
<td>10</td>
<td>14-Sept-17</td>
<td>Work in detail through:&lt;br&gt;• Part 3, topic 4 (<em>Reporting infrastructure</em>).&lt;br&gt;• Part 3, topic 5 (<em>AIS applications</em>).</td>
</tr>
<tr>
<td>15-Sept-17</td>
<td><strong>Due date for the submission of compulsory Assignment 02.</strong></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>21-Sept-17</td>
<td>Work in detail through:&lt;br&gt;• Part 4, topic 7 (Management reporting systems).</td>
</tr>
<tr>
<td>12</td>
<td>28-Sept-17</td>
<td><strong>Complete Assignment 03 (Topics 3, 4, 5 and 7)</strong></td>
</tr>
<tr>
<td>29-Sept-17</td>
<td><strong>Due date for the submission of compulsory Assignment 03.</strong></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>05-Oct-17</td>
<td>Revision of Part 1 and 4</td>
</tr>
<tr>
<td>14</td>
<td>12-Oct-17</td>
<td>Revision of Part 2</td>
</tr>
<tr>
<td>15</td>
<td>19-Oct-17</td>
<td>Revision of Part 3</td>
</tr>
<tr>
<td>Oct/Nov</td>
<td>Examination</td>
<td></td>
</tr>
</tbody>
</table>
7 ASSESSMENT

7.1 Assessment plan

Assignment 01, Assignment 02 and Assignment 03 are compulsory.

You must submit at least one of the three compulsory assignments to obtain admission to the examination.

NOTE: Failure to submit at least one assignment will result in you not being admitted to the examination.

7.1.1 Year mark

The marks earned for your assignments will contribute towards your year mark as follow:

<table>
<thead>
<tr>
<th>Assignment number</th>
<th>Maximum contribution towards year mark</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assignment 01</td>
<td>8%</td>
</tr>
<tr>
<td>Assignment 02</td>
<td>80%</td>
</tr>
<tr>
<td>Assignment 03</td>
<td>12%</td>
</tr>
<tr>
<td>Year mark</td>
<td>100%</td>
</tr>
</tbody>
</table>

For example: If you get a 100% for Assignment 01; 78% for Assignment 02; and 80% for Assignment 03, your year mark will be 80% \[ (100\% \times 8\%) + (78\% \times 80\%) + (80\% \times 12\%) = 80\% \].

7.1.2 Final mark

The mark you earn in the examination will count 75% and your year mark will count a maximum of 25% towards your final mark.

| Year mark:          | 25%                  |
| Examination mark:   | 75%                  |
| Final mark:         | 100%                 |

For example: If you get 60% for the examination and have 80% for your year mark (Assignments 01, 02 and 03), your final mark will be 65% \[ (60\% \times 75\%) + (80\% \times 25\%) = 65\% \].

You will undoubtedly realise the importance of commencing your study programme timeously so that you can earn a good year mark.

A subminimum of 40% in the examination is required. Your year mark will not count if you did not obtain the subminimum of 40% in the examination.

For example: If you earn 36% for the examination and have 80% for your year mark (Assignments 01, 02 and 03), your final mark will be 36%.

NOTE: You need a final mark of 50% to pass.
7.2 Assignment numbers

7.2.1 General assignment numbers

Assignments are numbered consecutively per module, starting from 01.

The results of Assignment 01, Assignment 02 and Assignment 03 are important, because they count towards your year mark. We, therefore, strongly advise you to submit accurate and complete assignments on time.

7.2.2 Unique assignment numbers and due dates

Your answers in respect of the assignments should be addressed to the Registrar (not to the lecturer concerned) and should reach the university not later than the dates specified below.

<table>
<thead>
<tr>
<th>Assignment number</th>
<th>Submission due date</th>
<th>Assignment type</th>
<th>Unique number</th>
<th>Addendum</th>
<th>Contribution to year mark</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>3 March 2017</td>
<td>Compulsory</td>
<td>711564</td>
<td>A</td>
<td>8%</td>
</tr>
<tr>
<td>02</td>
<td>31 March 2017</td>
<td>Compulsory</td>
<td>805230</td>
<td>B</td>
<td>80%</td>
</tr>
<tr>
<td>03</td>
<td>13 April 2017</td>
<td>Compulsory</td>
<td>840498</td>
<td>C</td>
<td>12%</td>
</tr>
</tbody>
</table>

First semester

<table>
<thead>
<tr>
<th>Assignment number</th>
<th>Submission due date</th>
<th>Assignment type</th>
<th>Unique number</th>
<th>Addendum</th>
<th>Contribution to year mark</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>18 August 2017</td>
<td>Compulsory</td>
<td>863298</td>
<td>D</td>
<td>8%</td>
</tr>
<tr>
<td>02</td>
<td>15 September 2017</td>
<td>Compulsory</td>
<td>717336</td>
<td>E</td>
<td>80%</td>
</tr>
<tr>
<td>03</td>
<td>29 September 2017</td>
<td>Compulsory</td>
<td>844222</td>
<td>F</td>
<td>12%</td>
</tr>
</tbody>
</table>

Second semester

Please clearly indicate the relevant unique number for all your assignments.

Assignments submitted after the due date will not be marked. If you submit your assignment late, you will receive 0% for the assignment. Make sure you submit your assignments on time.
7.3 Submission of assignments

For detailed information and requirements as far as assignments are concerned, see my Studies @ Unisa, which you received with your tutorial matter.

7.3.1 General

a) Please diarise the due dates on which you are to submit your answers in respect of the various assignments so that they reach the university on or before the due date. Please allow adequate time for postal delays.

b) **PLEASE NOTE:** Any assignment received after the due date will not be marked and you will receive 0% for the assignment.

c) Please ensure that your name, address (including your correct postal code), student number, module code and assignment number appear on the first page of your answer and make sure that they are correct. Failure to comply with this requirement may cause a considerable delay in the marking of your assignment.

d) The answers to assignment questions should be arranged numerically, the question number indicated on the page, and all pages should be numbered sequentially. Please ensure that the pages of your answer book have been stapled together in a proper manner. Do not attach the answers to different assignments to one another.

Remember that your assignment should have precisely the same number as the one specified in the relevant tutorial letter (01, 02 or 03 as the case might be).

e) Your answers in respect of the various questions in any one assignment should under no circumstances be despatched to the university in separate envelopes or partly online and partly via post. Each assignment is a unit and should be submitted as such. It is not possible to combine the marks of the separate parts later on and, unfortunately, only the marks of one of these parts will then be awarded for the assignment.

f) Ensure that you receive confirmation that your assignment was successfully submitted (online) or received by Unisa (post).

g) All assignment mark queries must reach the lecturers before the module examination date. No assignment mark queries, including the adjustment of assignment marks, will be considered after the module examination date.

7.3.2 Plagiarism

**Plagiarism:** Plagiarism is the act of taking the words, ideas and thoughts of others and passing them off as your own. It is a form of theft which involves a number of dishonest academic activities.

*my Studies @ Unisa Disciplinary Codes* (2011) is given to all students at registration. Students are advised to study the Code, especially Chapter 3: 1.18 and 1.19. Also please read the University’s Copyright Infringement and Plagiarism Policy.
All your assignments must be your own work. This includes assignments requiring work to be done on computer. You will receive 0% for your whole assignment if it’s deemed that plagiarism was committed in any part of the assignment.

Everyone must obtain the required skills to ensure that you will be able to make a valuable contribution in the workplace.

7.3.3 Submission and marking of Assignments 01 and 03

There are different assignments for semester 1 and semester 2. Please ensure you answer the correct questions.

Either do Assignments 01 and 03 on a mark-reading sheet and post it to Unisa or submit it online via myUnisa.

7.3.3.1 Submit Assignments 01 and 03 using a mark-reading sheet

- Please remember to indicate the provided relevant unique number for Assignments 01 and 03 on the mark-reading sheet, or else the computer will be unable to mark your assignment.
- All information on a mark-reading sheet should be filled in with an HB pencil.
- Do not use a pen to fill in the mark-reading sheet.
- Do not attach a barcode label to the mark-reading sheet;
- Use only the orange mark-reading sheet that you received with your study material.
- For more details regarding the completion of the mark-reading sheet, we refer you to myStudies @ Unisa.

7.3.3.2 Submit Assignments 01 and 03 using myUnisa

- Go to www.unisa.ac.za.
- Go to myUnisa.
- Enter your student number and password.
- Select your module from the orange strip.
- Click on "Assignments".
- Find the AIN2601 course code in the "Course" column.
- Find the corresponding number of the assignment, eg 01 or 03 in the "AssNo" column.
- Click on the "Submit" link in the "Action" column next to the assignment number.
- Enter the total number of questions for your assignment in the "Number of Questions" field.
- Click on the "Continue" button.
The number of questions requested in the previous step will now be displayed with five answer options next to each one. Please note that each row represents a question in your assignment.

Click on the radio button (the small circle) that corresponds to your answer for that question. If you want to restart the assignment, click on "Clear Form" to remove all your selections and start anew.

Click on the "Continue" button after you have completed all the questions, and check if you are happy with all your answers.

If you want to redo the answers to the assignment, click "Back".

Click on the "Continue" button to submit your assignment. If you do not click "Continue", no submission action will take place.

The assignment submission report is your proof that your assignment was submitted. You must print this page for record purposes.

Click on the "Return to Assignment List" button to go back to the assignment overview screen.

7.3.4 Submission and marking of Assignment 02

7.3.4.1 General

Assignment 02 requires a unique number.

There are different Assignment 02 questions for each semester. Semester 1 relates to CJ's Computers Ltd and semester 2 to Ready to Serve (Pty) Ltd. Please ensure you complete the correct assignment.

You have to use Topic 6 in your study guide as a guide for working through the Pastel Partner training manual. Read it carefully and follow the instructions in the study guide.

Do not start with Assignment 02 without first working through topic 2 (spreadsheets), topic 6 (Pastel Partner) and the Pastel Partner training manual. Please note: this means that you need to complete all the activities in the study guides and the exercises in the Pastel Partner training manual – the whole manual, including lesson 12!

Do not worry if you make a mistake while working through the exercises for Spotless Cleaning Service in the Pastel Partner training manual! It will not count for marks. Learn from your mistakes and continue. Do not waste too much time on correcting it. Mistakes will, however, affect the results on some of your reports, so do not worry if your reports do not perfectly match those printed in the manual.

Do not delete any companies in Pastel. Should you feel you made too many mistakes and rather want to start afresh, start a new company without deleting any of your old companies.

Students seem to struggle with the take-on of balances. Read the applicable section in study unit 18 very carefully until you understand the reasons behind the take-on process fully. Now do
the take-on exercises in a separate company in lesson 12. Only after all of this, attempt to do Assignment 02. Your take-on balances affect almost all your printouts!

When you start with Assignment 02, create a separate company for CJ’s Computers Ltd/Ready to Serve (Pty) Ltd. Do not attempt to enter the details of CJ’s Computers Ltd/Ready to Serve (Pty) Ltd as part of Spotless Cleaning Service or any other company in Pastel. This is similar to doing the accounting work for your local grocery store, butchery and hairdresser – everyone should be handled as a separate company in Pastel!

Make **regular backups** while doing CJ’s Computers Ltd/Ready to Serve (Pty) Ltd. Make these backups into **separate subdirectories**. The task numbers should be used as the names for the subdirectories so that you know up to what task number you have last made a backup of your data. If you make a mistake after the backup, you can restore your backup from the last task number before the error and just continue. This will save you from redoing the same work over and over again.

Please also make a regular backup to an external storage device (such as a memory stick). You will then be able to recover your assignment in case your computer crashes or is stolen or lost.

**Please backup regularly including to an external storage device!**

*Remember that you will not be able to complete Assignment 02 without working through the study guides’ topic 2 (spreadsheets) and topic 6 (Pastel Partner) in conjunction with the Pastel Partner training manual. This will require a significant time investment – do not leave it until it is too late!*

Either print out the computer printouts (Pastel and Excel) required for Assignment 02, staple it together and post it to Unisa, or submit it online via myUnisa.

**Please note:**

- **Do NOT** submit your assignment both by post and online. **Do NOT** submit parts of your assignment separately! The mark capturing system at Unisa will override whatever mark is already on the system for you for Assignment 02, and the last mark will be captured. It is not possible to combine the marks of parts which are separately received and marked again.

- **Important:** By submitting your assignment you confirm that you accept the terms of the declaration included in Addendum B (semester 1) and Addendum E (semester 2) and of this tutorial letter. If you are in violation of the declaration, you will receive 0% for Assignment 02. If you copied all or a portion of your assignment from someone else, both you and the person you copied from will receive 0% for the assignment.

- Please note that it is the policy of this Department not to mark the whole assignment. Only one or two questions or parts of questions may be marked. Your mark for the whole assignment will therefore be the mark which you obtain for the specific section(s) marked.
7.3.4.2 Assignment 02 on a paper printout submitted via post

In order to submit Assignment 02 via post, **you must**:

- **Write the individual task number on top of each paper printout.**

- **Sort and submit your printouts in the correct number order.** A total of **5 marks** will be deducted if the task number does not appear on the top of each page and/or if the printouts are not submitted in number order.

- **Remember to print your Excel formulas too!** Otherwise we cannot give marks for it.

- **Keep a photocopy of your assignment.**

**Please note:**

- You can have your printouts scanned in at Q-Photo, Postnet or an internet café into PDF format if you want to submit it electronically. Remember to take a memory stick with you or a CD to save and take the files home with you again!

- For question 1 (Pastel Partner) **do not** make screen prints of your Pastel Partner documents, reports or input screens (question 1), paste it into Microsoft Word, Microsoft Excel or Microsoft OneNote, and then print and submit these documents. Screen prints are not the printed documents and reports as required by the assignment, and will not be marked.

- For question 1 (Pastel Partner) **do not** print from Pastel to Microsoft Word, Microsoft Excel or OneNote and then print them to paper. These documents will not be marked.

7.3.4.3 Assignment 02 printed to an electronic file and submitted online via myUnisa

In order to submit Assignment 02 **online**, **you must**:

- Create a separate subdirectory for Assignment 02 on your computer for all your assignment files.

- Pastel: Use a virtual printer such as CutePDF, PDF Creator, Microsoft Office Document Image Writer or Microsoft XPS Document Writer as your default printer and ‘print’ your Pastel documents and reports as .PDF files, .TIF files or .XPS files. **Do not** hand in screen prints of your Pastel documents, reports or input screens. **Do not** print from Pastel to Microsoft Word, Microsoft Excel or OneNote-screens.

- Excel: Save your Excel files after completing the exercises as Excel files, or save your Open Office Calc files as Open Office Calc files.

- Use either WinZip or 7-Zip to compress all your various Pastel and Excel files into a **single zip file**. (For instructions on how to compress your files, refer to paragraph 8, question and answer 9.)
Submit this **single zip file** on myUnisa by selecting for folders compressed using **WinZip** the “ASSIGNMENT 2 .zip FILE” type/format and for folders compressed using **7-Zip** the “ASSIGNMENT 2 .7z FILE” type/format. Do not choose any other file format other than “ASSIGNMENT 2 .zip FILE” or “ASSIGNMENT 2 .7z FILE”.

Do not submit the individual assignment files on myUnisa. myUnisa will only accept the first file uploaded, and you will not be able to submit all your assignment documents. You may upload only a **single zip file** on myUnisa.

***Please note:***

- You can download the free virtual printers CutePDF and PDF Creator, as well as the free spreadsheet software Open Office Calc, from the internet.
- **Save** your virtual printouts electronically by using the task number as the file name. **A total of 5 marks will be deducted if the task number is not reflected in the file name.**
- Keep an electronic backup of the zip file you have submitted as well as the original files before you have compressed them.
- Submit only **one zip file via myUnisa**. Do not try and submit individual files and any file other than a zip or 7z file.

Refer to the **FAQ paragraph 8 if you do not know how to compress your folder/files.**

- Keep your online submission receipt number or a print screen of your submission receipt as proof of online submission. If you did not receive confirmation that your assignment was submitted successfully, then your assignment wasn’t submitted. Please submit your assignment again until you have received confirmation that your assignment was submitted successfully.
- **Do NOT** resubmit your assignment online on myUnisa. Make sure before you click the "Submit" button the first time. (This is similar to dropping your posted package in the post box – what is done is done.) Do not call or e-mail the lecturers with requests to resubmit your assignment.
- **Do NOT** submit a backup of your Pastel project. A backup is not the same as your virtual printouts saved electronically and then zipped together. You will get 0% for a backup of your Pastel project. Make sure before submission!
- **Do NOT** wait until the last day to submit Assignment 02 online on myUnisa. The servers can’t handle a large volume of big files uploaded all at the same time. As a result, you might perhaps not be able to upload your assignment before the deadline.
- **Do NOT** e-mail or fax your assignment to your lecturers or the Assignment Section at Unisa.
**File names:**

Save your virtual printouts electronically by using the task number as the file name.

For example: Task 15.1 requires a trial balance to be printed. You print it to your virtual printer (eg PDF Creator) and save it as ‘Task 15.1’. When viewing this file through My Computer or Windows Explorer, it will be listed as ‘Task 15.1.pdf’ if you used a PDF printer or as ‘Task 15.1.xps’ if you used Microsoft Office XPS Document Writer. There is no need to add a detailed description for the file, because we need to be able to sort it in task number order for marking purposes. A total of 5 marks will be deducted if the task number is not reflected in the file name.

**Formats of files:**

The format of your files is determined by the type of virtual printer you use.

- **The only acceptable file formats for question 1 (Pastel) for this assignment are:**
  - .pdf (various PDF writers)
  - .xps (Microsoft XPS Document Writer) or .oxps
  - .mdi (Microsoft Document Image Writer)
  - .tif

Please open your files again to make sure it printed correctly and that you can open each one.

- **The only acceptable file formats for question 2 (Excel) for this assignment are:**
  - .xls or xlsx
  - .ods

- **The following file formats are not acceptable and tasks in these formats will/cannot be marked (you will receive 0% for tasks in these formats):**
  - .lnk or shortcut files. We do not have access to your hard drive and will not be able to see your printouts.
  - Screen prints of your Pastel Partner documents, reports or input screens (question 1) pasted into Microsoft Word, Microsoft Excel or Microsoft OneNote.
  - Pastel Partner (question 1) printouts printed to Microsoft Word, Microsoft Excel or Microsoft OneNote. This distorts the printouts and the Microsoft options enable editing of the printouts which will therefore not be marked.
  - Files with other file formats where the file extension is renamed to make it look like a .pdf, .xps, .tif or .mdi file. It does not work and wastes a lot of time. Your file will still not be readable and we will not be able to mark that printout.
Size of files:
The total file size of your zip-file (called this after being compressed) should not exceed 5 MB!

To submit Assignment 02 via myUnisa:

- Go to www.unisa.ac.za.
- Go to myUnisa.
- Enter your student number and password.
- Select your module from the orange strip.
- Click on Assignments.
- Find the AIN2601 course code in the Course column.
- Find the corresponding number of the assignment, ie 2 in the AssNo column.
- Click on the Submit link in the Action column next to the assignment number.
- Click on the Browse button next to File Name.
- In the Choose File dialog box, select the file you want to upload, eg AIN2601 Assignment 2.zip, and then click OK.
- Select the correct file format from the File Format drop-down list (ie ASSIGNMENT 2 .zip FILE for WinZip/Compressed (zipped) files or ASSIGNMENT 2 .7z FILE for 7-Zip files.)
- Click on the Continue button.
- Verify that you are uploading the correct file to AIN2601 and Assignment 02. If the wrong details, eg file name, appear on the screen, click on Back to restart the file upload process.
- Click on the Continue button to submit your assignment file. If you do not click Continue, no submission action will take place. Large files will take longer to upload than small files. Please be patient after you have clicked Continue.
- The Assignment submission report is your proof that your assignment was submitted. You must print this page for record purposes.
- Click on the Return to Assignment List button to go back to the Assignment overview screen.

Do not wait till the due date if you plan to submit your assignment online via myUnisa. The web server might experience high traffic volumes and it may result in the late submission of your assignment.
Please do NOT click the RESUBMIT button unless you want to submit the assignment again from the beginning. When you click this button, it immediately cancels your previous submission.

7.3.5 Enquiries relating to assignments

Enquiries about assignments, including mark adjustments, will only be accepted until the examination date.

7.3.6 Finality of due dates

Assignments which are received after their due dates disrupt our marking programme. The uncontrolled submission of assignments also creates administrative problems. We therefore request you to pay particular attention to the undermentioned requirements and suggestions, and to adhere strictly to them:

No extension will be given for the submission of assignments as solutions to the assignments will be forwarded automatically to all students after the due date.

It is your OWN responsibility to ensure that your submitted assignment is registered and marked. No correspondence or telephone conversation will be conducted in this regard.

ASSIGNMENTS RECEIVED AFTER THE DUE DATE WILL NOT BE MARKED.

YOU WILL RECEIVE 0% FOR ASSIGNMENTS SUBMITTED LATE.
7.4 The examination

7.4.1 Examination period

This module is offered in a semester period of 15 weeks. This means that if you are registered for the first semester, you will write the examination in May/June 2016 and the supplementary examination will be written in October/November 2016. If you are registered for the second semester, you will write the examination in October/November 2016 and the supplementary examination will be written in May/June 2016.

During the semester, the Examination Section will provide you with information regarding the examination in general, examination venues, examination dates and examination times.

7.4.2 Examination paper

You will be expected to write a two-hour examination paper at the end of the academic semester.

You will be provided with a copy of a previous examination paper and its memorandum in a later tutorial letter. It is to be used as an example only – you will write a different examination paper consisting of entirely new questions.

A final mark (examination mark and year mark together) of 50% is required to pass AIN2601. A subminimum of 40% in the examination is required. The year mark will not count in the case where the subminimum of 40% was not obtained. Please refer to the previous section on how to calculate your year mark and final mark. A supplementary examination is awarded at the discretion of Unisa and is based on the final mark obtained.

7.4.3 Previous examination papers

Working through previous examination question papers will help you sharpen your skills and will give you an idea of the format of the exam paper. However, we strongly advise you not to focus on previous examination papers only, as there are no old questions in the examination.

Previous examination papers' solutions are not distributed. You can, however, send your answers to us, your lecturers. We will mark them and send them back to you with comments. This will help you to see where you went wrong or where you did not understand a concept. Please note that the only way for you to obtain the answers to the previous examination papers, is to send us your solutions.
7.4.4 Tutorial letter with information on the examination

To help you in your preparation for the examination, you will receive a tutorial letter that will explain the format of the examination paper and set out clearly what material you have to study for examination purposes.

This examination guidance tutorial letter will also contain a copy of a previous examination paper and its memorandum as an example of the format of the examination paper. Please note that you will be writing a different examination paper consisting of entirely new questions.

The above-mentioned tutorial letter will contain more information on this, but it is important to take note at this stage already of the Microsoft Excel function structures which will be provided in the examination:

- PV (Present value)
- FV (Future value)
- PMT (Payment)
- VLOOKUP

The function structures above will be provided to you in the examination and you will need to know how to apply it. You will, however, be required to know all other function structures and their application by heart.

You are advised to consult the examination timetable in good time to plan your final revision programme accordingly. Please get down to an early start to avoid cramming at the last moment. Please consult your final examination timetable to confirm the date, time and venue of your examination.

7.4.5 The importance of a positive study method

Examination statistics have proved that students who prepare thoroughly and who complete all the assignments have a better chance of obtaining a pass in the examination than those students who do the minimum.

Only after you have acquired the necessary knowledge should you read through the assignment for the first time, work out the solutions and submit your answers to us, so that they will reach the university on or before the due date of the assignment (not after the due date).

The assignment should, in effect, constitute your first revision of the work which you have studied. In other words, the assignment should not serve as a checklist of the work to be studied for the completion of the assignment, but should, when the assignment is attempted, serve as a test of the knowledge you have acquired by studying the work.

When you receive the solutions and compare the suggested solutions with your own, you are provided with an opportunity of revising the work for a second time.

If you persevere with such a rigid programme of study, you will reap the benefits of sustained practice in answering questions and you will undoubtedly enjoy success in the examination.
# FREQUENTLY ASKED QUESTIONS

## EXAMINATIONS

<table>
<thead>
<tr>
<th>Q1</th>
<th>May I postpone my examination to the following semester and what will the implications be?</th>
</tr>
</thead>
</table>
| A1 | Yes you can postpone your examination however students are requested to contact Unisa examination department for such arrangements. Please note the implications are:  
- You are deemed to be an “aegrotat” student.  
- Your year mark (which contributes 25% towards your final mark) will transfer to the following semester. Your year mark in the following semester will therefore be equal to this semester’s year mark.  
- You cannot redo and resubmit your assignments during the following semester.  
- You can still use your study material from this semester in the following semester. |

<table>
<thead>
<tr>
<th>Q2</th>
<th>May the examination venue/address be changed after registration?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A2</td>
<td>Yes, please contact the university to arrange this.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q3</th>
<th>What happens if I get sick on the day of exam?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A3</td>
<td>Students who are unable to write due to illness need to provide the university with a signed doctor’s note. Students are then requested to apply for admission from the examination’s department to write exam the following semester. Please refer Q1 and A1.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q4</th>
<th>I am writing a supplementary examination. What mark must I obtain in the examination to pass?</th>
</tr>
</thead>
</table>
| A4 | Your year mark obtained during the previous examination period will be taken into consideration in calculating your final mark. The mark obtained in the supplementary examination will contribute 75% towards your final mark and the year mark obtained in the previous examination period will contribute the other 25% towards your final mark.  
Your final mark will therefore be calculated as follow:  

| Year mark (as per the previous exam period): | 25% |
| Supplementary Examination mark: | 75% |
| Final mark: | 100% |
For example: If you were to obtain 60% for the supplementary examination and your year mark was 80% (based on submitted assignment 01, 02 and 03) your final mark after the supplementary examination will be 65% \([60\% \times 75\%] + (80\% \times 25\%) = 65\%\).

Further note that you need to obtain a sub-minimum of 40% in the supplementary examination for your year mark contribution (25%) to be taken into account. The year mark contribution will therefore not be taken into account, where your supplementary examination mark is below the 40% subminimum.

For example: If you obtain 36% in the supplementary examination and you had 80% for your year mark (assignment 01, 02 and 03) your final mark will be 36% (the supplementary examination mark only).

NOTE: You need a final mark of 50% to pass the module.

Please note:

- Marks from your assignments submitted during the previous examination period will be used to calculate your year mark. You therefore cannot redo and resubmit your assignments.
- You can still use your study guides to prepare for your supplementary examination.
- All the current examination period study material is available on the previous semester’s AIN2601 myUnisa site under Official study material and Additional Resources.

### ASSIGNMENTS - GENERAL

<table>
<thead>
<tr>
<th>Q5</th>
<th>May assignments be submitted via myUnisa?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A5</td>
<td>Yes, we prefer this method of assignment submission. Please read paragraphs 7.4.3.2 (assignments 01 and 03) and 7.4.4.3 (assignment 02) carefully if you submit via myUnisa.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q6</th>
<th>May I be given an extension on my assignment date?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A6</td>
<td>There are no extensions on assignment due dates. Solutions to assignments are published on the due date of the assignments.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q7</th>
<th>What happens if I missed the due date for compulsory assignment 01?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A7</td>
<td>The assignment will not be marked and you will be awarded 0% for the assignment. You will however be allowed to write the exam as long as you submit any one assignment.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q8</th>
<th>What happens if I submit assignment 02 and 03 after the due date?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A8</td>
<td>The assignment will not be marked and you will be awarded 0% for the assignment. You will however be allowed to write the exam as long as you submit any one assignment.</td>
</tr>
<tr>
<td>Q9</td>
<td>A9</td>
</tr>
<tr>
<td>----</td>
<td>----</td>
</tr>
<tr>
<td>How do I zip my assignment 02 files?</td>
<td>You are only allowed to upload one file (zip or 7zip file) onto myUnisa. Therefore you need to combine all your virtual ‘printouts’ into one file by using compression software. An added benefit is that it will often compress the files making the overall file size smaller as well. You may use Winzip or 7-zip to combine and compress all your assignment 02 files into one single file. 7-zip is free software available on the internet at: <a href="http://www.7-zip.org/">http://www.7-zip.org/</a></td>
</tr>
</tbody>
</table>

First save **ALL** your files in one subdirectory. This subdirectory will contain your Microsoft Excel files for Question 2 of the Assignment, as well as your .pdf, .xps, .tif or .mdi files for your Pastel Partner task printouts. For example a folder/subdirectory named “AIN2601 Assignment 2” under the *My Documents* folder (see the screen print on the below):

**Compress your AIN2601 Assignment 2 folder using Microsoft operating system**

To zip with *Compressed* you need to:

- Select the name of the folder (i.e. AIN2601 Assignment 2) which includes all your assignment files.
- Right click (while standing with your cursor on the folder name) to show the pop-up menu.
- From the pop-up menus select *Send to* and *Compressed (zipped) folder*. 
Your zip file will have been created in the parent folder of your assignment folder. In the example above the zip file will be in the *My Documents folder* and will have the name of your assignment folder, but with a .zip file extension.

**Compress your AIN2601 Assignment 2 folder using 7-zip**

To zip with 7-zip:

- From the Start menu open *7-zip File Manager*

In the 7-Zip File manager screen:

- Select the name of the folder (i.e. AIN2601 Assignment 2) which includes all your assignment files.
- Right click (while standing with your cursor on the folder name) to show the pop-up menu.

- From the pop-up menus select 7-Zip and Add to “AIN2601 Assignment 2.7z” (“AIN2601 Assignment 2.7z” will be replaced by the name of your assignment folder).
Your 7-zip file will have been created in the parent subdirectory of your assignment subdirectory. In the example above the zip file will be in the My Documents and will have the name of your assignment folder, but with a .7z file extension.

**.zip and 7-zip files:**

This one zip or 7z file that you have created is the one file you will upload onto myUnisa.

Please open your zip/7z file again to make sure that it was not corrupted during creation and that you have included ALL the documents you want to submit in the zip file.

<table>
<thead>
<tr>
<th>Q10</th>
<th>I do not see my CJ’s Computers Ltd Customers/Suppliers/Inventory items in the BDS Tools company?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A10</td>
<td>• Do not capture CJ’s Computers Ltd (CJ’s) information in BDS Tools and visa versa. If you do, it’s the same as capturing Spar’s transactions in Pick ‘n Pay’s records. CJ’s and BDS Tools are two different entities.</td>
</tr>
<tr>
<td></td>
<td>• You must complete the entire question 1 (sections A, B, C and D) in CJ’s.</td>
</tr>
<tr>
<td></td>
<td>• Do not attempt to complete section B if you have not worked through study unit 18 in the study guide 2 and lesson 12 in the Pastel manual.</td>
</tr>
<tr>
<td></td>
<td>• Do not call/e-mail/post questions with regard to the take-on of opening balances if you haven’t worked through study unit 18 in the study guide 2 and lesson 12 in the Pastel manual, as the lecturers will only refer you back to lesson 12 and study unit 18.</td>
</tr>
<tr>
<td>Question (Q)</td>
<td>Answer (A)</td>
</tr>
<tr>
<td>-------------</td>
<td>------------</td>
</tr>
<tr>
<td><strong>Q11</strong></td>
<td><strong>Where do I find the BDS Tools company backup file which is needed to practice Lesson 12 in the Pastel manual?</strong></td>
</tr>
</tbody>
</table>
| **A11** | You can find BDS Tools (please note that the BDS Tools file is a .zip file) on the “Data files accompanying Pastel courseware” CD using one of the following options:  
  **Option 1:**  
  - Using Windows Explorer open the CD/DVD drive  
  - You will find the BDS Tools.zip file under FET University\TAKEON  
  **Option 2: Auto-run:**  
  - The CD has an auto-run function.  
  - Click on Sage Pastel Partner.  
  - Click on FET/University  
  - Click on Take-on. |
| **Q12** | **How do I open the BDS Tools company?** |
| **A12** | Firstly you need to copy the BDS Tools.zip file to the Pastel 14 folder on your C: drive by doing the following:  
  - Select BDS Tools.zip file.  
  - Right click (while standing with your cursor on the file name) to show the pop-up menu.  
  - From the pop-up menu select Copy.  
  - Go to your local drive (in this example C:).  
  - Click on the Pastel14 folder.  
  - Right click (while standing with your cursor on the folder name) to show the pop-up menu.  
  - From the pop-up menu select Paste.  
  You can now use one of the following options to open the BDS Tools company in Pastel:  
  **Option 1:** Follow the steps as set-out in the Pastel manual lesson 12.  
  **Option 2:** Follow the steps as set-out in study guide 2, study unit 18, computer activity 18.5 (“Add-company” method). |
<p>| <strong>Q13</strong> | <strong>May I use Sage Pastel Xpress, Pastel Xpress Start-up, My Business, My Business online or Evolution?</strong> |
| <strong>A13</strong> | No, you may only use Sage Pastel Partner. |</p>
<table>
<thead>
<tr>
<th>Q14</th>
<th>What do I do if I get an error message with an error code when installing or working on Pastel Partner?</th>
</tr>
</thead>
</table>
| A14 | Please make a screen print of the error code, paste it into Microsoft Word and send it via email to Pastel together with a description of the circumstances of the problem. Also mention that you are a Unisa student and provide your student number in the email.  
Technical queries regarding the Pastel software should be directed to:  
Email: training@pastel.co.za  
Telephone: +27 11 304 3750  
Please do not leave the installation of your Pastel software to the last minute – install it early to solve technical difficulties on time.  
Any other enquiries relating to the content of Pastel must please be directed to your lecturers. Do not contact Pastel with assignment related queries. |
| Q15 | I bought my Sage Pastel Partner Educational software during 2016 from Masterskill. May I still use it? |
| A15 | Sage Pastel Partner Educational software bought during 2016 from Masterskill expires on 30 June 2017. You can therefore still use the educational software and training manual. |
| Q16 | I bought my Sage Pastel Partner Educational software prior to 2016 (e.g. 2015 and before) from Masterskill. May I still use it? |
| A16 | No, you can no longer use the educational software as it has expired.  
You have two options:  
**Option 1**: You may still use the educational manual for version 12 but you will need to obtain access to the Pastel Partner version 12 software somewhere else for example at work, or  
**Option 2**: You must acquire new educational software and training manual from Masterskill.  
Do not call Pastel Training if your software has expired as they will not be able to help you and will only refer you to Masterskill. |
| Q17 | May I use Pastel Partner version 14 installed on my computer or my work’s computer and not buy the prescribed Pastel Partner version 14 educational software? |
| A17 | Yes, you may use the Pastel Partner version 14 already installed on your/your employer’s computer and you do not need to buy the Pastel Partner educational manual and software however, |
i. You should review topic 6 in study guide 2 and make sure you are able to study this topic without the Pastel educational manual. The study guide does not replace the Pastel manual but adds to the information given in the manual. Some students, due to their prior knowledge and experience on Pastel, may find the study guide sufficient. You are however the only person who can determine if your current knowledge and experience on Pastel Partner is sufficient.

ii. You must be comfortable that you can complete assignment 02 without the Pastel manual. Please note lecturers will refer you to the manual if a certain aspect is covered in the manual and will not re-explain it to you because you don't have access to the manual. Examination questions can also be based on the information provided in the manual.

iii. You should obtain your employers permission to use their Pastel Partner software for your studies and assignment.

When marking assignment 02 we do not look at the “Prepared by” printed on the Pastel Partner reports. We only penalise students if their student number do not reflect where the assignment instructs them to do so.

Q18 May I use another version of Pastel Partner than the prescribed Pastel Partner version 14?

A18 When you do your Pastel Project (Question 1 of Assignment 2), you may use other versions of Pastel Partner and you do not need to buy the Pastel manual and education software however,

i. You must be comfortable that you can complete your assignment 2 without the Pastel manual. Please note that lecturers will refer you back to the manual if a certain aspect is covered in the manual and will not re-explain it to you because you do not have access to the manual. Examination questions can also be based on the information provided in the manual.

ii. You should review topic 6 in study guide 2 and make sure you are able to study this topic without the Pastel educational manual. The study guide does not replace the Pastel manual but adds to the information given in the manual. Some students, due to their prior knowledge and experience on Pastel, may find the study guide sufficient. You are however the only person who can determine if your current knowledge and experience on Pastel Partner is sufficient.

iii. It is your responsibility to ensure that your version of Pastel Partner has the required functionality for all the setup, transactions and reporting as required by assignment 02.

iv. It is also your responsibility to make the necessary adjustments for the differences between Pastel Partner version 14 and the Pastel version you are using.
Also consider that you are preparing yourself for the business world and it would probably be best to obtain/sharpen your skills on the latest version of Pastel. It is preferable that you shouldn’t use a Pastel Partner version older than Pastel Partner version 12.

### MICROSOFT EXCEL

<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A19</td>
<td>Yes, you may use Microsoft Excel 2003, 2007, 2010 or 2013. The formulas are the same in the different Microsoft Excel versions there are however differences on how to get to and perform certain tasks/actions, for example the creation of graphs, how to sort &amp; filter etc. It is your responsibility to make your own adjustments for these differences.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q20</th>
<th>May I use Microsoft Excel starter?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A20</td>
<td>No, Microsoft Excel starter does not have all the functionalities needed for assignment 02, especially if you want to print your assignment to paper.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q21</th>
<th>What alternative do I have if I do not have access to Microsoft Office Excel?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A21</td>
<td>You can download “Apache OpenOffice Calc” from <a href="http://www.openoffice.org">www.openoffice.org</a>. Please take note of the following:</td>
</tr>
<tr>
<td></td>
<td>i. The software is free, but you will still be charged for data usage.</td>
</tr>
<tr>
<td></td>
<td>ii. The file extension will be .ods – DO NOT change this to .xls or any other file extension.</td>
</tr>
<tr>
<td></td>
<td>iii. You will need to make the necessary adjustments between Apache OpenOffice Calc and Microsoft Office Excel.</td>
</tr>
<tr>
<td></td>
<td>You will not be able to export from Pastel to Excel as required in Assignment 2, Question 2. You must therefore recreate the export based on the screen prints and information provided in the assignment.</td>
</tr>
</tbody>
</table>

### 9 IN CLOSING

We trust that you will enjoy the AIN2601 journey with us and gain knowledge, insight and practical skills to advance your future studies and career. We wish you the best in your studies!
10 ADDENDUM

Please refer below.

FIRST SEMESTER COMPULSORY ASSIGNMENTS 2017

ADDENDUM A: COMPULSORY ASSIGNMENT 01/2017 (semester 1 only)

ADDENDUM B: COMPULSORY ASSIGNMENT 02/2017 (semester 1 only)

ADDENDUM C: COMPULSORY ASSIGNMENT 03/2017 (semester 1 only)

SECOND SEMESTER COMPULSORY ASSIGNMENTS 2017

ADDENDUM D: COMPULSORY ASSIGNMENT 01/2017 (semester 2 only)

ADDENDUM E: COMPULSORY ASSIGNMENT 02/2017 (semester 2 only)

ADDENDUM F: COMPULSORY ASSIGNMENT 03/2017 (semester 2 only)

PASTEL MANUAL ORDER FORM AND PROOF OF PAYMENT

ADDENDUM G: PASTEL MANUAL AND SOFTWARE DVD ORDER FORM

ADDENDUM H: MASTERSKILL: PROOF OF PAYMENT COVER SHEET
ADDENDUM A: COMPULSORY ASSIGNMENT 01/2017 (semester 1 only)

<table>
<thead>
<tr>
<th>Semester</th>
<th>Assignment nr</th>
<th>Submission due date</th>
<th>Unique number</th>
</tr>
</thead>
<tbody>
<tr>
<td>First</td>
<td>1</td>
<td>3 March 2017</td>
<td>711564</td>
</tr>
</tbody>
</table>

ADDENDUM A IS ONLY APPLICABLE TO THE FIRST SEMESTER

Please ensure that this compulsory assignment reaches the University before the due date – if it is received late you will not be admitted to the examination.

Before you start with this assignment please carefully read paragraphs 7.2 and 7.3 (especially paragraph 7.3.3) of this tutorial letter.

REQUIRED:

Instructions for questions 1 – 10:

Please select the most appropriate answer to the question and mark it on the mark-reading sheet. Each correct answer counts one (1) mark.

1. The Database Management systems (DBMS) has among others, the following functions that it enables users to perform:
   
   a) Analysis and monitoring of the performance of the database.
   b) Sharing data between only two users simultaneously.
   c) Capturing, maintaining and manipulating the data in the database.
   d) Controlling and monitoring access to the database.
   e) Execution of queries and generating outputs.

   The correct combination of database environment benefits is?

   1) b), d) and e) only
   2) b), c) and e) only
   3) a), c), d) and e) only
   4) a), b), c) and d) and e) only
CASE STUDY A – Yotaka International (Yotaka)

Please use the below information (case study) to answer questions 2,3 and 4

Yotaka Ltd is a leading Japanese car manufacturer with various independently-owned distribution channels (dealerships) in South Africa. The two core responsibilities for the dealerships are to: (1) sell the vehicles and (2) provide the after-sale services such as vehicle service and maintenance. All Yotaka’s brand new vehicles are sold with a 4year/75 000kms service and maintenance plan, meaning that for the first 4years or 75 000 kms of the vehicle life the customers are entitled to a free-of-charge vehicle service at any of the Yotaka dealerships. As independently owned ventures, the dealerships are entitled to fully recoup all cost incurred in servicing and maintaining any Yotaka vehicle under the service and maintenance plan. All service and maintenance cost incurred by the dealership are reimbursed to the dealerships by the Yotaka’s head office in South Africa.

The service and maintenance recoupment and reimbursement process is as follows:

a) Every Friday afternoon the accountant of each branch will collect all invoices issued for services to all cars (i.e those under a service plan and those that are not). The accountant will then separate the invoices between these two characteristics and thereafter enter the details onto the Computerised Information System (CIS).

b) The scheduled time to run the weekly update is 8pm every Friday evening; hereafter the system will print and email the payment requisition report claim to the accountant via an encrypted file. This is the report to be sent to head office. Once the CIS has been updated, the users of the CIS can view the updated information.

2. Based on the information in the case study, which processing method is done by the accountant at point a) before entering the invoice details onto the CIS?

1) Performing calculations
2) Classifying data
3) Transforming data
4) Summarising data

3. Which processing system is Yotaka using?

1) Online input, batch processing and batch output
2) Batch input, batch processing and interactive output
3) Online input, real-time processing and batch output
4) Batch input, real-time processing and interactive output

END OF CASE STUDY A
4. A data dictionary is a centralized file containing detailed information about the database and the data contained in the database. The information contained in the data dictionary is amongst others:

   a) The names and descriptions of the database files
   b) What data is stored in the database?
   c) The name and description of the data field
   d) A range of acceptable values for each data field
   e) The software and records each data field is used in.

   The correct combination of functions is?

   1) a), b), c), d) and e) only
   2) a), b) and c) only
   3) a), d) and e) only
   4) a), b), c) and e) only

5. Within the __________ level, it is possible to view how data is physically stored on a storage device such as a magnetic hard drive disk.

   1) external
   2) internal
   3) overall
   4) conceptual

6. "How many parents enrolled their first born children for grade 1 in 2016 in the Western Cape?" The answer to this question can be uncovered using __________ software.

   1) Online analytical processing (OLAP)
   2) Data editing
   3) Real-time analysis
   4) Data mining
CASE STUDY B – Helping Hands (HH)

Please use the below information (case study) to answer questions 7, 8, 9 and 10

Helping Hands (HH) specializes in providing extra tutor classes to high school students in Pretoria. HH has 4 branches, namely East, West, North and Central each with a unique branch code. The head office operates from an office park separate from the 4 branches. Below is an extract from the HH relational database:

### Branch Summary Master File

<table>
<thead>
<tr>
<th>Branch Name</th>
<th>Branch Code</th>
<th>Branch email address (b)</th>
<th>Branch Head Tutor</th>
<th>Total number of students</th>
</tr>
</thead>
<tbody>
<tr>
<td>East</td>
<td>PTA-E</td>
<td><a href="mailto:east@helpinghands.co.za">east@helpinghands.co.za</a></td>
<td>Sylvia</td>
<td>1254</td>
</tr>
<tr>
<td>West</td>
<td>PTA-W</td>
<td><a href="mailto:west@helpinghands.co.za">west@helpinghands.co.za</a></td>
<td>Kagiso</td>
<td>1365</td>
</tr>
<tr>
<td>North</td>
<td>PTA-N (a)</td>
<td><a href="mailto:north@helpinghands.co.za">north@helpinghands.co.za</a></td>
<td>Ranjeet</td>
<td>2401</td>
</tr>
<tr>
<td>Central</td>
<td>PTA-C</td>
<td><a href="mailto:central@helpinghands.co.za">central@helpinghands.co.za</a></td>
<td>Tebogo</td>
<td>1578</td>
</tr>
</tbody>
</table>

### January to June 2016 Tutor transaction file

<table>
<thead>
<tr>
<th>Tutor</th>
<th>Tutor staff number (c)</th>
<th>Branch Code</th>
<th>Total subjects tutoring</th>
<th>Total number of students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sylvia</td>
<td>E-123</td>
<td>PTA-E</td>
<td>5</td>
<td>1,427</td>
</tr>
<tr>
<td>Madison</td>
<td>E-147</td>
<td>PTA-E</td>
<td>4</td>
<td>2,678</td>
</tr>
<tr>
<td>Kagiso</td>
<td>W-157</td>
<td>PTA-W</td>
<td>3</td>
<td>3,958</td>
</tr>
<tr>
<td>Thabang</td>
<td>W-155</td>
<td>PTA-W</td>
<td>4</td>
<td>5,147</td>
</tr>
<tr>
<td>Ranjeet</td>
<td>N-057</td>
<td>PTA-N</td>
<td>6</td>
<td>4,112</td>
</tr>
<tr>
<td>Mason</td>
<td>N-075</td>
<td>PTA-N</td>
<td>4</td>
<td>3,215</td>
</tr>
<tr>
<td>Tebogo (d)</td>
<td>C-004</td>
<td>PTA-C</td>
<td>7</td>
<td>5,435</td>
</tr>
<tr>
<td>Nathi</td>
<td>C-012</td>
<td>PTA-C</td>
<td>2</td>
<td>2,423</td>
</tr>
</tbody>
</table>

7. The database term for the shaded area as indicated by (a) in the “Branch Summary Master File” is?
   1) foreign key
   2) attribute
   3) field name
   4) primary key

8. The database term for “Branch email address” as indicated by (b) in the “Branch Summary file” is?
   1) primary key
   2) attribute
   3) foreign key
   4) field name

9. The database term for the shaded area as indicated by (c) “Tutor staff number” in the in the “January to June 2016 Tutor transaction file” is?
   1) foreign key
   2) data record
   3) attribute
   4) data value
10. The database term for the shaded area as indicated by (d) in the “January to June 2016 Tutor transaction file” is?

1) data field
2) data value
3) attribute
4) data record

....END OF CASE STUDY B....

Instructions for question 11 to 20:

Indicate whether the following statements are true or false. Use a 1 on your mark reading sheet to indicate a true statement and a 2 to indicate a false statement. Each correct answer counts one (1) mark.

1 – True
2 – False

11. An advantage of batch input is that information in the Computerised Information System (CIS) is always up to date.

12. Summarising data is the processing method where data is organized in an orderly sequence based on specific criteria.

13. Data mining software can be used to analyse data to uncover previously unknown trends, patterns and relationships between data.

14. One of the benefits of opting for Batch output of information is to minimize the response time of the Computerised Information Systems (CIS).

15. Information is continuously gathered by an organization and entered into a Computerised Information System (CIS) and to be processed into relevant data.

16. Under no circumstances can the duties of a database administrator and a data administrator be performed by the same person.

17. The data warehouse of an organization has a critical role in strategic and operational decisions of the organization therefore there must be sufficient precautions in place to prevent corruption of data and industrial espionage.

18. The student records master file of a university is updated at the end of each semester by the various examination results transaction files.

19. A flat file environment is not an ideal system to store data and information which needs to be accessed by various users.

20. Bookworms Inc. is a major school textbook distribution company which has a lot of distribution warehouses across the country. They make use of separate databases to store their information and it is designed to only interact with individual customers. These databases are examples of a data mart.
ADDENDUM B: COMPULSORY ASSIGNMENT 02/2017 (semester 1 only)

<table>
<thead>
<tr>
<th>Semester</th>
<th>Assignment nr</th>
<th>Due date</th>
<th>Unique number</th>
</tr>
</thead>
<tbody>
<tr>
<td>First</td>
<td>2</td>
<td>31 March 2017</td>
<td>805230</td>
</tr>
</tbody>
</table>

ADDENDUM B IS ONLY APPLICABLE TO THE FIRST SEMESTER

Before you start this assignment:

- Carefully read paragraphs 7.2 and 7.3 of this tutorial letter. Read sub paragraph 7.3.4 especially carefully.
- Please refer to Unisa’s policy on plagiarism. You are also reminded that your assignment should be your own work. This is NOT a group assignment!
  - You will therefore be required to enter your student number in specified fields several times, for example, where you see Student nr xxxxxxxx or “Your own student number”. Your student number will then appear on the documents and reports requested for marking. Should your student number not appear on those documents and reports you will be awarded 0% for your whole assignment.
  - Further steps will also be taken in terms of the Student Disciplinary Code for work (or part thereof) submitted, and which appears not to be authentic or your own work.
  - WE SINCERELY APOLOGISE FOR THESE EXTRA MEASURES TAKEN, but with a year mark of 25% for the module we have to be sure that the marks obtained is a reflection of your own abilities.
- Assignments received after the due date will not be marked and you will receive 0% for the assignment.

AIN2601’s assignment 02 consists of a declaration, a completion checklist and two questions.

Completion checklist: This is there to help you make sure that you have printed all the documents and reports required.

Declaration: By submitting your assignment you confirm that you accept and will adhere to the terms of the declaration on page 46 of this tutorial letter. If you are in violation of the declaration you will receive 0% for Assignment 02. If you copied all or a portion of your assignment from someone else, both you and the person you copied from will receive 0%. This declaration holds you accountable for completing your assignment on your own.

Question 1: This question will mainly test your Pastel skills and has four sections. You should follow the steps and print the documents and reports specified. You can either print these documents and reports with your normal printer on paper (then submit your assignment 02 by post), or you can print it to a virtual printer using the task number as the file name (and then submit it electronically with myUnisa).

Please print these documents and reports immediately when the task instructs you to do so. It is often not possible to print these documents at a later stage, or the information on the printout can differ at a later stage. So print it immediately.

It is imperative that you should have worked through your Pastel Training Manual and Topic 6 in the study guide before you attempt this question. The Pastel Help function may be used wherever necessary.

Question 2: This question will test your spreadsheet (Microsoft Office Excel) skills and has 1 section. It is imperative that you should have worked through Topic 2 in the study guide before you attempt this question. In the Excel section you will use information generated in Question 1, the Pastel section. If your export from Pastel to Microsoft Excel was unsuccessful, you can recreate the export based on the screen print provided in Question 2 and the information contained in Pastel as processed in Question 1.
DECLARATION

By submitting my assignment 02, I declare that:

- I have read the Student Disciplinary Code;
- I know what plagiarism is, that plagiarism is wrong and that disciplinary steps can be taken against me if I am found guilty of plagiarism;
- Assignment 02 for AIN2601 has been completed entirely by myself without any assistance from another person;
- All the printouts (or electronic files) submitted for the AIN2601 Assignment 02 are originals made by myself and were not copied from someone else.
- I have not given assistance or made my printouts (or electronic files) for the AIN2601 Assignment 02 available to any other UNISA student.
- I know that if I am found to be in violation of this declaration I will receive 0% for Assignment 02.

Please note: You do not have to submit the declaration. By submitting your assignment you declare that you adhere to all of the above.
**COMPLETION CHECKLIST** (page 1 of 2)

**QUESTION 1**

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Handed in?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SECTION A – COMPANY SETUP:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.8</td>
<td>Inventory groups listing</td>
<td></td>
</tr>
<tr>
<td>7.2</td>
<td>Supplier account (master) listing</td>
<td></td>
</tr>
<tr>
<td>8.3</td>
<td>Customer account (master) listing</td>
<td></td>
</tr>
<tr>
<td>9.3</td>
<td>Item based price list</td>
<td></td>
</tr>
<tr>
<td>9.4</td>
<td>Preferred supplier listing</td>
<td></td>
</tr>
<tr>
<td><strong>SECTION B – TAKE-ON OF OPENING BALANCES:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.3</td>
<td>General journal without contras (take-on journal)</td>
<td></td>
</tr>
<tr>
<td>11.2</td>
<td>Supplier detailed ledger: period 1 to 12 of 2017</td>
<td></td>
</tr>
<tr>
<td>11.3</td>
<td>Supplier age analysis: period 1 of 2017</td>
<td></td>
</tr>
<tr>
<td>12.2</td>
<td>Inventory reorder report: period 1 of 2017</td>
<td></td>
</tr>
<tr>
<td>13.2</td>
<td>Customer detailed ledger: period 1 to 12 of 2017</td>
<td></td>
</tr>
<tr>
<td>13.3</td>
<td>Customer age analysis: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>14.4</td>
<td>Bank reconciliation: period 12 of 2017</td>
<td></td>
</tr>
<tr>
<td>15.1</td>
<td>Trial balance: 1 April 2016 to 31 March 2017</td>
<td></td>
</tr>
<tr>
<td><strong>SECTION C – PROCESSING OF DAILY TRANSACTIONS:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16.5</td>
<td>Payment cashbook batch</td>
<td></td>
</tr>
<tr>
<td>16.6</td>
<td>Sales quotation – LL Computers Ltd</td>
<td></td>
</tr>
<tr>
<td>16.7</td>
<td>Tax invoice – Letonya Thompson</td>
<td></td>
</tr>
<tr>
<td>16.15</td>
<td>Receipt cashbook batch</td>
<td></td>
</tr>
<tr>
<td>16.19</td>
<td>Purchase order – Dota’s Supplies</td>
<td></td>
</tr>
<tr>
<td>16.21</td>
<td>Tax invoice – LL Computers Ltd</td>
<td></td>
</tr>
<tr>
<td>16.22</td>
<td>Sales order – LL Computers Ltd</td>
<td></td>
</tr>
<tr>
<td>16.23</td>
<td>Back orders – Details by Item report</td>
<td></td>
</tr>
<tr>
<td>16.24</td>
<td>Supplier invoice – Dota’s Supplies</td>
<td></td>
</tr>
<tr>
<td>16.28</td>
<td>Goods received note – Giant's Ltd</td>
<td></td>
</tr>
<tr>
<td>16.29</td>
<td>Supplier invoice – Benjamin’s Ltd</td>
<td></td>
</tr>
<tr>
<td>16.30</td>
<td>Supplier invoice summary listing</td>
<td></td>
</tr>
<tr>
<td>16.35</td>
<td>Tax invoice summary listing</td>
<td></td>
</tr>
<tr>
<td>16.38</td>
<td>Outstanding GRN’s – Details by Item report</td>
<td></td>
</tr>
<tr>
<td>16.39</td>
<td>Detailed ledger – Petty cash account period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>16.41</td>
<td>Purchase return – Dota’s Supplies</td>
<td></td>
</tr>
<tr>
<td>16.43</td>
<td>Excel spreadsheet</td>
<td></td>
</tr>
<tr>
<td>16.45</td>
<td>Reversed journal</td>
<td></td>
</tr>
</tbody>
</table>
### QUESTION 1 (continued)

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Handed in?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>SECTION D – MONTH END PROCESSING:</strong></td>
<td></td>
</tr>
<tr>
<td>17.3</td>
<td>Bank reconciliation – April 2017</td>
<td></td>
</tr>
<tr>
<td>18.1</td>
<td>Trial balance: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.2</td>
<td>Income statement: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.3</td>
<td>Balance sheet: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.4</td>
<td>Cash movement report: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.5</td>
<td>Cash book details – Nedbank account: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.6</td>
<td>Open item customer statement – LL Computers period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.7</td>
<td>Balance forward customer statement – Keystone period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.8</td>
<td>Customer age analysis: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.9</td>
<td>Supplier age analysis: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.10</td>
<td>Inventory valuation report: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.11</td>
<td>Tax type report for the 201705 tax period</td>
<td></td>
</tr>
</tbody>
</table>

### QUESTION 2

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Handed in?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>TASK 1 A: BAD DEBT PROVISION CALCULATION</strong></td>
<td></td>
</tr>
<tr>
<td>1.17</td>
<td>Bad debt provision calculation [FORMATTING]</td>
<td></td>
</tr>
<tr>
<td>1.20</td>
<td>Bad debt provision calculation [FORMULAS]</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>TASK 1B: MOVEMENT PERCENTAGE CALCULATION</strong></td>
<td></td>
</tr>
<tr>
<td>1.32</td>
<td>Movement percentage calculation [FORMATTING]</td>
<td></td>
</tr>
<tr>
<td>1.35</td>
<td>Movement percentage calculation [FORMULAS]</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>TASK 1C: 2-D LINE CHART</strong></td>
<td></td>
</tr>
<tr>
<td>1.43</td>
<td>2-D Line chart [FORMATTING]</td>
<td></td>
</tr>
</tbody>
</table>
QUESTION 1 – Pastel (70 marks) & Excel (3 marks)

- Ensure that you have carefully read paragraph 7.3.4 and pages 21 and 22 before you start with this question.
- Immediately print (either to paper or to a file using a virtual printer) when instructed to do so.
- You will be required to enter your student number in specified fields several times, for example, where you see “Student nr xxxxxxx” or “Your own student number” or “xxxxxxxx”. You only need to include your student number in numbers and not the description “student number”. Your student number will then appear on the documents and reports requested for marking. Should your student number not appear on those documents and reports you will be awarded 0% for your whole assignment.

Mr Christopher is the owner of CJ’s Computers Ltd (CJ’s). This business sells Personal Computers (“Computers”), desktops and laptops to individuals as well as to retail stores. CJ’s further has an onsite technical repairs department with qualified technicians to provide technical advice, computer repairs as well as stocking spare parts such as battery packs, motherboards and the like.

CJ’s has been in business for the past two years and has decided to convert to Pastel Partner for their transaction processing.

Mr Christopher has invested R400,000 (share capital) to set-up CJ’s Computers Ltd.

SECTION A – COMPANY SETUP

Task 1: Use the Setup Assistant to create CJ’s Computers Ltd (CJ’s) on Pastel Partner.

1.1 Use the following information (use the default information provided, unless specific information is given):
- Postal address: PO Box 837, Midrand, 1628;
- Date sequence: DMY, with four digits per year, confirm that the Sample Date format is correct i.e. dd/mm/yyyy;
- Start date of financial year (current financial year): 01/04/2017, with each period ending on the last day of the month. CJ’s uses one period for each month of the year;
- In this assignment period x of 2017 will refer to the xth period falling within the 2017 financial year which ends on 31/03/2017 and period x of 2018 will refer to the xth period falling within the 2018 financial year which ends on 31/03/2018.
- Use the Retail Chart of Accounts as the standard chart of accounts for CJ’s;
- CJ’s has a current account at Nedbank. They also use a petty cash account to pay for smaller, ad-hoc expenses;
- CJ’s has two price lists – Wholesale and Private. Store owners are charged ‘Wholesale’ prices should they register as a wholesale distributors by supplying certain documentation required by CJ’s. ‘Private’ prices are the most common (default) prices to be used for all individual customers unless the ‘Wholesale’ prices have specifically been authorised by the financial manager;
- The default terms for customers are 30 days and the customer accounts are prepared using open item processing;
- CJ’s has a state of the art laser printer for printing all their business documents and correspondence on plain paper. (Before you continue please ensure that the virtual and/or physical printer you are using paper size is set to A4. Refer to Pastel Manual Lesson 1 for instructions)
Task 2: User security

2.1 Use the following information to create the supervisor’s user account name and password:
   - **Do not Force strong password.**
   - User nr 0
     - User Name: Chris
     - Password: Mouse@1
     - Security question: Which module am I busy with?
     - Security answer: AIN2601

Task 3: Edit the Chart of Accounts.

3.1 View the Trial Balance to familiarise yourself with the various general ledger accounts available in the Retail Chart of Accounts you have selected during setup.

3.2 Edit the following general ledger accounts, by setting the **Tax processing to VAT – Standard rated (14%)**:

<table>
<thead>
<tr>
<th>Main account number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>Sales</td>
</tr>
<tr>
<td>2000</td>
<td>Cost of Sales / Purchases</td>
</tr>
</tbody>
</table>

3.3 Add the following general ledger accounts:

**NB! Type your own student number in after “Cost of Sales - Desktops” as well as “Inventory – Laptops” account description (where the “xxxxxxxx” is indicated). If the documents/printouts required later do not reflect your own student number where required, you will receive zero percent (0%) for your whole assignment!**

<table>
<thead>
<tr>
<th>Main account number</th>
<th>Sub-account number</th>
<th>Description</th>
<th>Financial category</th>
<th>Report category</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>100</td>
<td>Sales – Desktops</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>200</td>
<td>Sales – Laptops</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>300</td>
<td>Sales – Parts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>400</td>
<td>Sales – Repairs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>100</td>
<td>Cost of Sales – Desktops (Student nr: xxxxxxxxx)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>200</td>
<td>Cost of Sales – Laptops</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>300</td>
<td>Cost of Sales – Parts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7700</td>
<td>100</td>
<td>Inventory – Desktops</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7700</td>
<td>200</td>
<td>Inventory – Laptops (Student nr: xxxxxxxxx)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7700</td>
<td>300</td>
<td>Inventory – Parts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5450</td>
<td></td>
<td>Long term Bank loan</td>
<td>Long term borrowings</td>
<td></td>
<td>Long term</td>
</tr>
<tr>
<td>8450</td>
<td></td>
<td>Inter Bank Transfers (when asked “Would you like to create Cash Book 03” – select “No”)</td>
<td>Bank</td>
<td></td>
<td>Bank</td>
</tr>
</tbody>
</table>

3.4 Make a backup of CJ’s Pastel company in a **new folder** named “CJ’s Task 3.4”. Save a copy of this backup on an external memory device.
Task 4: Setup the Company parameters.

4.1 If you are using the Educational version from Masterskill, Pastel has automatically changed your company name (CJ’s Computers Ltd) to “Educational No: Sage Pastel” to prevent misuse. This is fine – do not worry! However, we need to know that your Pastel assignment was your own work, therefore, you must change the name again to reflect your student number (all students need to do this, regardless of whether they are working on the full or educational software). Do the following:

If you are working on the Educational software:
- Select Setup – Company Parameters from the main menu
- Click inside the Company Details - Name field;
- Simultaneously press Ctrl-Shift-T;
- Enter “CJ’s Computers” and your own student number, then click OK;
- The company name should now display as follows:
  - “Educational No: CJ’s Computers xxxxxxxx” (where xxxxxxxx will reflect your own student number).
- Click inside the Company Details – Trading Name field;
- Enter “CJ’s” and your own student number
- The Trading name should now display as follows: CJ’s xxxxxxxx” (where xxxxxxxx will reflect your own student number).
- Please note that if you are using another version of Pastel than version 14 you will not have the option to insert a Trading name – that is fine.

If you are working on the full version of Pastel Partner:
- Select Setup – Company Parameters from the main menu
- Click inside the Company Details - Name field;
- Enter “CJ’s Computers” and your own student number, then click OK;
- The company name should now display as follows:
  - “CJ’s Computers xxxxxxxx” (where xxxxxxxx will reflect your own student number).
- Click inside the Company Details – Trading Name field;
- Enter “CJ’s” and your own student number
- The Trading name should now display as follows: CJ’s xxxxxxxx” (where xxxxxxxx will reflect your own student number).
- Please note that if you are using another version of Pastel than version 14 you will not have the option to insert a Trading name – that is fine.

NB! If ALL the Pastel printouts required DO NOT reflect your own student number next to the company’s name you will receive zero percent (0%) for your assignment!

4.2 Use the following information:
- Contact name: Christopher
- Contact surname: Linellia
- E-mail: Christopher@cjs.co.za
- Telephone 1: 012429 4865 (Pastel will not accept the number if you include spaces).
- VAT Registration number: 4350212661. You will receive an error message “VAT registration number is invalid. Please ensure you have entered the number correctly.” This happens because Pastel has a built in VAT registration number validation process to ensure only valid VAT numbers are entered.

4.3 You are welcome to leave this field blank for assignment purposes, alternatively make use of an existing company’s VAT number which can be found on a till slip or the internet. You will note that Pastel will accept this VAT number as it is a valid registered number.
4.4  CJ’s uses only one set of numbers for their company and they have decided to start the new financial year with the default Pastel document numbers.

4.5  Enter the *Inter Bank Transfers account* as the Cash Books Transfer Account.

**Task 5: Setup the users, entry types and tax**

**Users:**

5.1  CJ’s has four people working in their accounts department. Separate functions are allocated to each of the four people on Pastel to ensure segregation of duties.

Setup the users listed below with the access rights as indicated:

<table>
<thead>
<tr>
<th>Designation</th>
<th>Accountant</th>
<th>Sales clerk</th>
<th>Purchase clerk</th>
<th>Cashbook clerk</th>
</tr>
</thead>
<tbody>
<tr>
<td>User Name</td>
<td>Chris</td>
<td>Casz</td>
<td>Ray</td>
<td>Shante</td>
</tr>
<tr>
<td>User nr</td>
<td>00</td>
<td>01</td>
<td>02</td>
<td>03</td>
</tr>
</tbody>
</table>

The above mentioned passwords are case sensitive so please type it carefully and exactly as given

<table>
<thead>
<tr>
<th>Email</th>
<th><a href="mailto:Chris@cjs.co.za">Chris@cjs.co.za</a></th>
<th><a href="mailto:Casz@cjs.co.za">Casz@cjs.co.za</a></th>
<th><a href="mailto:Ray@cjs.co.za">Ray@cjs.co.za</a></th>
<th><a href="mailto:Shante@cjs.co.za">Shante@cjs.co.za</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Password</td>
<td>Mouse@1</td>
<td>Keys@002</td>
<td>Laptop@3</td>
<td>Parts@04</td>
</tr>
<tr>
<td>User Group</td>
<td>Supervisor</td>
<td>Personalised</td>
<td>Personalised</td>
<td>Personalised</td>
</tr>
<tr>
<td>Select: Copy from Group</td>
<td>N/A</td>
<td>Update batches</td>
<td>No update of batches</td>
<td>No update of batches</td>
</tr>
</tbody>
</table>

You can only adjust the *Menu access* and *Processing* options for each user as instructed below after copying from the above-mentioned group (that means you need to click on “Copy from Group” after selecting from the drop down menu). When copying from a group you will be asked if you want to overwrite the user - select yes.

<table>
<thead>
<tr>
<th>Menu Access</th>
<th>Accountant</th>
<th>Sales clerk</th>
<th>Purchase clerk</th>
<th>Cashbook clerk</th>
</tr>
</thead>
</table>
| All. Keep options as automatically selected. | Update the *Edit* menu as follow:  
- Only *Customers* must be selected.  
- All other options under the *Edit* menu must be deselected.  
- Update the *Process* menu as follow:  
- Only *Customers* and *Match open item* must be selected.  
- All other options under the Process menu must be deselected.  
- Keep all other Menu options as is. | Update the *Edit* menu as follow:  
- Only *Suppliers* must be selected.  
- All other options under the *Edit* menu must be deselected.  
- Keep all other Menu options as is. | Update the *Edit* menu as follow:  
- Deselect all options under the *Edit* menu.  
- Update the *Process* menu as follow:  
- Only *Cashbook*; *Bank Reconciliation*; *Match open item* and *Receipts* must be selected.  
- All other options under the Process menu must be deselected.  
- Keep all other Menu options as is. |
<table>
<thead>
<tr>
<th>Processing options</th>
<th>Accountant</th>
<th>Sales clerk</th>
<th>Purchase clerk</th>
<th>Cashbook clerk</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>All. Keep options as automatically selected.</td>
<td>General ledger: Only select: <em>Multi Period Processing</em> <em>Can change transaction date</em> <em>Can update batches</em> <em>Can delete batches</em> <strong>Customers:</strong> Keep all the current options selected as is. Additionally also select the following: <em>Change discounts while processing.</em> <em>Can delete documents.</em> <em>Can process invoices if customer is overdue.</em> Make sure the following is deselected: <em>Can exceed credit limit</em> <strong>Suppliers:</strong> Deselect all options. <strong>Inventory:</strong> Deselect all options.</td>
<td>General ledger: Only select: <em>Multi Period Processing</em> <em>Can change transaction date</em> <em>Can delete batches</em> <strong>Customers:</strong> Deselect all options. <strong>Suppliers:</strong> Keep all the current options selected as is. Additionally also select the following: <em>Can process bank transfers.</em> <em>Can change transaction date</em> <em>Multi Period Processing</em> <strong>Customers:</strong> Deselect all options <strong>Suppliers:</strong> Deselect all options. <strong>Inventory:</strong> Deselect all options.</td>
<td>General ledger: Keep all the current options selected as is. Additionally also select the following: <em>Can process bank transfers.</em> <em>Can change transaction date</em> <em>Multi Period Processing</em> <strong>Customers:</strong> Deselect all options. <strong>Suppliers:</strong> Deselect all options. <strong>Inventory:</strong> Deselect all options.</td>
</tr>
</tbody>
</table>

When you return to a user already created you will note that the “Copy from Group” selection reflects as “Supervisor”. This is fine – do not worry! The selections you have made for each user has not disappeared therefore please do not click on “Copy from Group” again. Pastel changes the dropdown list back to “Supervisor” in the event you want to change the specific user’s settings and want to copy from group again.

**Entry types:**

5.2 Change the Entry type descriptions for the two cashbooks so that the payments and receipts reflect the bank account names, refer back to Task 1.1, rather than CB1 or CB2 and select Contra in Detail for both cash books.

**Tax:**

5.3 Ensure the Tax Default Entry method is set to Inclusive.

5.4 Setup the Tax Manager’s Tax Reporting Frequency as Category A – 2 Monthly, ending at the end of every odd month.

5.5 Make a backup of CJ’s Pastel company in a new folder named “CJ’s Task 5.5”. Save a copy of this backup on an external memory device.
Task 6: Setup of Customers control, Suppliers control and Inventory

Customers control:

6.1 Setup the Customers control configuration to Print the Tax amount on the document lines and insert the correct Tax Reference Prompt Amount as per the VAT guidelines.

6.2 Setup the Customer statements to have three Ageing totals, and the Customer statements to display the following messages:
- Terms: “Pay immediately to obtain a 5% discount.”
- Terms + 1: “Your account is overdue. Please pay ASAP.”
- Terms + 2: “Your account is long overdue. Please pay immediately.”

6.3 Setup the Customer Early Payment Terms as 5% within 15 days from invoice date; setup the Default Tax Entry Method as Inclusive and the Customer Default processing method as open item.

Suppliers control:

6.4 Setup the Suppliers control configuration to Print the Tax amount on the document lines and ensure the Goods Received Notes are set to mandatory.

6.5 Setup the Normal monthly payment terms as 60 days; Supplier Early Payment Terms as 10% within 10 days from period end; the Supplier Default processing methods as open item and the Default Tax Entry Method as Exclusive.

Inventory:

6.6 Setup the Inventory Decimals for Quantity to 0; set both the Maximum Line Discount % and the Maximum Invoice Discount % to 10%.

6.7 On the Integration/Groups tab:
- Ensure the Integrate Inventory to General Ledger tick box is ticked;
- Select Automatic Allocation of Costs to Projects at Time of Sale;
- Enter the information as per the table below:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Default Buy tax</th>
<th>Default Sell tax</th>
<th>Sales</th>
<th>Adjustment</th>
<th>Cost of sales</th>
<th>Inventory</th>
<th>Count variance</th>
<th>Purchase variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Desktops</td>
<td>01</td>
<td>01</td>
<td>1000/100</td>
<td>2100/000</td>
<td>2000/100</td>
<td>7700/100</td>
<td>2150/000</td>
<td>2200/000</td>
</tr>
<tr>
<td>002</td>
<td>Laptops</td>
<td>01</td>
<td>01</td>
<td>1000/200</td>
<td>2100/000</td>
<td>2000/200</td>
<td>7700/200</td>
<td>2150/000</td>
<td>2200/000</td>
</tr>
<tr>
<td>003</td>
<td>Parts</td>
<td>01</td>
<td>01</td>
<td>1000/300</td>
<td>2100/000</td>
<td>2000/300</td>
<td>7700/300</td>
<td>2150/000</td>
<td>2200/000</td>
</tr>
<tr>
<td>004</td>
<td>Repairs</td>
<td>01</td>
<td>01</td>
<td>1000/400</td>
<td>2100/000</td>
<td>1000/400</td>
<td>1000/400</td>
<td>2150/000</td>
<td>2200/000</td>
</tr>
</tbody>
</table>

- Note: The above integration is critical to ensure that your transactions will be posted to the correct general ledger accounts!

6.8 Print the Inventory Groups Listing for all inventory groups.

6.9 Make a backup of CJ's Pastel company in a new folder named “CJ's Task 6.9”. Save a copy of this backup on an external memory device.
Tasks 7 and 8: VAT implications on supplier and customer setup

Please take note of the following when completing Tasks 7 and 8:

- The **customer** is NOT a registered VAT-vendor: The **default tax type** will still be selected as 01, as CJ’s is a registered VAT-vendor entitled to claim input VAT on purchases and in turn should raise output VAT on all sales. (The customer will not have a VAT registration number).

- The **supplier** is NOT a registered VAT-vendor: The **default tax type** will be selected as 00, as the supplier will not raise output VAT on their sales. CJ’s is therefore not allowed to claim input VAT on purchases from a supplier who is not registered for VAT.

Task 7: Edit Supplier accounts.

7.1 Create Supplier accounts for the suppliers listed below:

NB! Type your own student number in after each supplier name (where the “xxxxxxxx” is indicated).

<table>
<thead>
<tr>
<th>Description:</th>
<th>Benjamin’s Ltd (Student nr: xxxxxxxx)</th>
<th>Dota’s Supplies (Student nr: xxxxxxxx)</th>
<th>Faulmann’s F (Student nr: xxxxxxxx)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account code:</td>
<td>BEN987</td>
<td>DOT654</td>
<td>FAU321</td>
</tr>
<tr>
<td>Postal address:</td>
<td>PO Box 157 &lt;br&gt; Centurion &lt;br&gt; 0013</td>
<td>PO Box 436 &lt;br&gt; Rooihuiskraal &lt;br&gt; 0031</td>
<td>PO Box 892 &lt;br&gt; Hennopspark &lt;br&gt; 0022</td>
</tr>
<tr>
<td>Delivery address:</td>
<td>21 Water street &lt;br&gt; Centurion &lt;br&gt; 0002</td>
<td>30 Saulse street &lt;br&gt; Rooihuiskraal &lt;br&gt; 0002</td>
<td>70 Main street &lt;br&gt; Hennopspark &lt;br&gt; 0002</td>
</tr>
<tr>
<td>Contact name:</td>
<td>Your own student number</td>
<td>Your own student number</td>
<td>Your own student number</td>
</tr>
<tr>
<td>Telephone:</td>
<td>(012) 415-8759</td>
<td>(012) 871-5298</td>
<td>(012) 423-1377</td>
</tr>
<tr>
<td>Fax:</td>
<td>(012) 415-5959</td>
<td>(012) 871-5698</td>
<td>(012) 423-1477</td>
</tr>
<tr>
<td>E-mail:</td>
<td><a href="mailto:info@benji.co.za">info@benji.co.za</a></td>
<td><a href="mailto:admin@dota.co.za">admin@dota.co.za</a></td>
<td><a href="mailto:enquiries@fauls.co.za">enquiries@fauls.co.za</a></td>
</tr>
<tr>
<td>Tax code:</td>
<td>Not a registered VAT vendor</td>
<td>VAT standard rated</td>
<td>VAT standard rated</td>
</tr>
<tr>
<td>Tax reference:</td>
<td>Not applicable</td>
<td>4129684587</td>
<td>4896234785</td>
</tr>
<tr>
<td>Credit limit:</td>
<td>R350,000.00</td>
<td>R760,000.00</td>
<td>R600,000.00</td>
</tr>
</tbody>
</table>

NB! If the documents/printouts required later do not reflect your own student number where required, you will receive zero percent (0%) for your whole assignment!

7.2 Print the Supplier account (master) listing, sorted in supplier code sequence with details shown.

7.3 Make a backup of CJ’s Pastel company in a new folder named “CJ’s Task 7.3”. Save a copy of this backup on an external memory device.
Task 8: Edit Customer accounts.

8.1 Create *Customer categories* with the same names as the *Price lists*.

8.2 Create *Customer accounts* for the customers listed below and allocate each customer to the correct customer category:

NB! Type your own student number in after each customer name (where the “xxxxxxxx” is indicated).

<table>
<thead>
<tr>
<th>Description:</th>
<th>LL Computers Ltd (Student nr: xxxxxxxx)</th>
<th>Keystone Ltd (Student nr: xxxxxxxx)</th>
<th>Letonya Thompson (Student nr: xxxxxxxx)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account code:</td>
<td>LLC175</td>
<td>KEY684</td>
<td>LET329</td>
</tr>
<tr>
<td>Postal address:</td>
<td>Create your own</td>
<td>Create your own</td>
<td>Create your own</td>
</tr>
<tr>
<td>Delivery address:</td>
<td>Create your own</td>
<td>Create your own</td>
<td>Create your own</td>
</tr>
<tr>
<td>Contact name:</td>
<td>Your own name</td>
<td>Your own name</td>
<td>Your own name</td>
</tr>
<tr>
<td>Telephone:</td>
<td>Your own student number</td>
<td>Your own student number</td>
<td>Your own student number</td>
</tr>
<tr>
<td>Fax:</td>
<td>Create your own</td>
<td>Create your own</td>
<td>Create your own</td>
</tr>
<tr>
<td>E-mail:</td>
<td>Create your own</td>
<td>Create your own</td>
<td>Create your own</td>
</tr>
<tr>
<td>Tax code:</td>
<td>VAT standard rated</td>
<td>VAT standard rated</td>
<td>VAT standard rated</td>
</tr>
<tr>
<td>Tax reference:</td>
<td>4597454689</td>
<td>4430563015</td>
<td>Not a VAT Vendor</td>
</tr>
<tr>
<td>Price list:</td>
<td>Wholesale</td>
<td>Wholesale</td>
<td>Private</td>
</tr>
<tr>
<td>Invoice discount %</td>
<td>5%</td>
<td>3%</td>
<td>0%</td>
</tr>
<tr>
<td>Credit limit:</td>
<td>R 570,000.00</td>
<td>R 880,000.00</td>
<td>R 105,000.00</td>
</tr>
</tbody>
</table>

NB! If the documents/printouts required later do not reflect your own name as the contact name, or your own student number where required, or unique contact details where you have to create your own information above, you will receive zero percent (0%) for your whole assignment!

8.3 Print the *Customer account (master) listing*, sorted in customer account name sequence for all customer categories and with details shown.

8.4 Make a backup of CJ’s Pastel company in a **new folder** named “CJ’s Task 8.4”. Save a copy of this backup on an external memory device.
Task 9: Edit Inventory categories and items.

9.1 Create four Inventory categories namely Desktops, Laptops, Parts and Repairs.

9.2 Create the Inventory items listed below, using the correct category and inventory group according to the item description. When creating the inventory items:
- Insert your student number as the inventory code for the inventory item “20' Compact Desktop”. Note: if your student number is not 8 characters long add a Z at the end of your student number to ensure it is 8 characters in length
- Create your own unique inventory code for the “i7 Touch Screen 13.3” Laptop” inventory item indicated as ???????? in the table. Note the inventory code must be 8 characters in length.

<table>
<thead>
<tr>
<th>Inventory Code and Description</th>
<th>Unit</th>
<th>Wholesale Selling Price (Incl. VAT)</th>
<th>Private Selling Price (Incl. VAT)</th>
<th>Preferred Supplier Code</th>
<th>Supplier Inventory Code</th>
<th>Min Qty</th>
<th>Max Qty</th>
</tr>
</thead>
<tbody>
<tr>
<td>DSC00636 30&quot; Screen &amp; Desktop</td>
<td>Each</td>
<td>5,449.20</td>
<td>6,070.50</td>
<td>BEN987</td>
<td>DSK30</td>
<td>20</td>
<td>40</td>
</tr>
<tr>
<td>Your own student number 20&quot; Compact Desktop</td>
<td>Each</td>
<td>5,985.00</td>
<td>6,526.50</td>
<td>BEN987</td>
<td>DSC20</td>
<td>40</td>
<td>50</td>
</tr>
<tr>
<td>COL00436 i5 Compact 14&quot; Laptop</td>
<td>Each</td>
<td>8,550.00</td>
<td>10,174.50</td>
<td>DOT654</td>
<td>CMP14</td>
<td>35</td>
<td>45</td>
</tr>
<tr>
<td>????????? i7 Touch Screen 13.3&quot; Laptop</td>
<td>Each</td>
<td>13,588.80</td>
<td>15,105.00</td>
<td>DOT654</td>
<td>TSL13</td>
<td>20</td>
<td>35</td>
</tr>
<tr>
<td>SSD00422 1TB SSD Hard drive</td>
<td>Each</td>
<td>826.50</td>
<td>1,054.50</td>
<td>FAU321</td>
<td>TBH01</td>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>ILM00512 Bluetooth Infrared Laser Mouse</td>
<td>Each</td>
<td>484.50</td>
<td>570.00</td>
<td>FAU321</td>
<td>BTM01</td>
<td>5</td>
<td>30</td>
</tr>
<tr>
<td>TRP00565 Tech Repair Initial Diagnostic</td>
<td>Each</td>
<td>655.50</td>
<td>655.50</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CDR00265 Tech Repair (Collect and Deliver)</td>
<td>Each</td>
<td>980.40</td>
<td>980.40</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Note: remember that if you select the wrong inventory group, your allocations in the financial statements will be wrong!
- NB! If the documents/printouts required subsequently do not reflect your own student number as the inventory code for the “20" Compact Desktop” or your own unique inventory code for the “i7 Touch Screen 13.3" Laptop” you will receive zero percent (0%) for your whole assignment!

9.3 Print the Item based price list, sorted by description, inclusive of VAT for both Wholesale and Private prices and show zero quantity items.

9.4 Print the Preferred supplier listing, showing preferred supplier only, grouped by supplier.

9.5 Make a backup of CJ’s Pastel company in a new folder named “CJ’s Task 9.5”. Save a copy of this backup on an external memory device.
SECTION B – TAKE-ON OF OPENING BALANCES

Task 10: Process take-on general journals

10.1 Create the four sub-accounts required for the take-on of the opening balances.

10.2 Process (but do not update) the General Journals to take-on the trial balance using the appropriate opening balance sub-accounts.

CJ’s Computer Ltd
Trial Balance
31 March 2017

<table>
<thead>
<tr>
<th></th>
<th>Dr</th>
<th>Cr</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retained Income</td>
<td>209,846.72</td>
<td></td>
</tr>
<tr>
<td>Share Capital</td>
<td>490,000.00</td>
<td></td>
</tr>
<tr>
<td>Long term Bank Loan</td>
<td>732,100.00</td>
<td></td>
</tr>
<tr>
<td>Motor Vehicles @ Cost</td>
<td>350,000.00</td>
<td></td>
</tr>
<tr>
<td>Motor Vehicles - Accumulated depreciation</td>
<td>27,999.96</td>
<td></td>
</tr>
<tr>
<td>Computer Repair Equipment @ Cost</td>
<td>480,000.00</td>
<td></td>
</tr>
<tr>
<td>Computer Repair Equipment - Accumulated depreciation</td>
<td>72,000.00</td>
<td></td>
</tr>
<tr>
<td>Office Equipment @ Cost</td>
<td>75,000.00</td>
<td></td>
</tr>
<tr>
<td>Office Equipment - Accumulated depreciation</td>
<td>7,500.00</td>
<td></td>
</tr>
<tr>
<td>Nedbank Current Account</td>
<td>324,957.65</td>
<td></td>
</tr>
<tr>
<td>Petty Cash (float)</td>
<td>1,800.50</td>
<td></td>
</tr>
<tr>
<td>Inventory Control</td>
<td>411,032.50</td>
<td></td>
</tr>
<tr>
<td>Customer Control</td>
<td>325,876.00</td>
<td></td>
</tr>
<tr>
<td>Supplier Control</td>
<td>383,906.00</td>
<td></td>
</tr>
<tr>
<td>VAT Control</td>
<td>45,313.97</td>
<td></td>
</tr>
</tbody>
</table>

1,968,666.65  1,968,666.65

10.3 Print the General Journal without contras.

10.4 Update the General Journal batch.

10.5 Make a backup of CJ’s Pastel company in a new folder named “CJ’s Task 10.5”. Save a copy of this backup on an external memory device.
Task 11: Process take-on supplier journals

11.1 Process and update the Supplier Journals to take-on the supplier invoice details in the correct periods for age analysis purposes.

<table>
<thead>
<tr>
<th>Supplier code</th>
<th>90 days</th>
<th>60 days</th>
<th>30 days</th>
<th>Current</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>BEN987</td>
<td>5,278.65</td>
<td>16,834.86</td>
<td>3,276.67</td>
<td>53,187.07</td>
<td>78,577.25</td>
</tr>
<tr>
<td>DOT654</td>
<td>39,572.89</td>
<td>62,549.80</td>
<td>68,502.20</td>
<td>170,624.89</td>
<td></td>
</tr>
<tr>
<td>FAU321</td>
<td>61,107.07</td>
<td>37,613.25</td>
<td>35,983.54</td>
<td>134,703.86</td>
<td></td>
</tr>
<tr>
<td></td>
<td>44,851.54</td>
<td>77,941.93</td>
<td>103,439.72</td>
<td>157,672.81</td>
<td>383,906.00</td>
</tr>
</tbody>
</table>

The supplier balances are made up as follows:

**BEN987**
- 14-Dec-16 Invoice BE230 5,278.65
- 13-Jan-17 Invoice BE235 16,834.86
- 20-Feb-17 Invoice BE240 3,276.67
- 18-Mar-17 Invoice BE243 12,659.87
- 20-Mar-17 Invoice BE247 40,527.20

Total 78,577.25

**DOT654**
- 12-Dec-16 Invoice DO401 39,572.89
- 19-Feb-17 Invoice DO402 62,549.80
- 15-Mar-17 Invoice DO403 68,502.20

Total 170,624.89

**FAU321**
- 18-Jan-17 Invoice FA521 61,107.07
- 24-Feb-17 Invoice FA528 37,613.25
- 23-Mar-17 Invoice FA533 35,983.54

Total 134,703.86

11.2 Print the Supplier Detailed Ledger by Entry type for period 1 to 12 of 2017, with Each period shown separately.

11.3 Print the Supplier Age Analysis for all suppliers for period 1 of 2018, sorted in Supplier code sequence, Print the descriptions, as well as the Full details, but Do not print transactions.

11.4 Make a backup of CJ’s Pastel company in a new folder named “CJ’s Task 11.4”. Save a copy of this backup on an external memory device.
Task 12: Process take-on inventory journals

12.1 Process and update the Inventory Journals to take-on the inventory items at year end.

- Note: The ???????? represents the unique inventory code you have created in Task 9.2.
- Your own student number will be reflected as the inventory code of the inventory item “I7 Touch Screen 13.3’ Laptop” if you have followed the instructions in Task 9.2 correctly.

### CJ’s Computers Ltd
Inventory Valuation
31 March 2017

<table>
<thead>
<tr>
<th>Inventory code</th>
<th>Description</th>
<th>Quantity</th>
<th>Latest cost price (excl. VAT)</th>
<th>Total</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>DSC00636</td>
<td>30” Screen &amp; Desktop</td>
<td>27</td>
<td>2,390.00</td>
<td>R 64,530.00</td>
<td></td>
</tr>
<tr>
<td>Your own student number</td>
<td>20” Compact Desktop</td>
<td>20</td>
<td>2,625.00</td>
<td>R 52,500.00</td>
<td>R 117,030.00</td>
</tr>
<tr>
<td>COL00436</td>
<td>i5 Compact 14” Laptop</td>
<td>29</td>
<td>3,750.00</td>
<td>R 108,750.00</td>
<td></td>
</tr>
<tr>
<td>????????</td>
<td>i7 Touch Screen 13.3” Laptop</td>
<td>29</td>
<td>5,960.00</td>
<td>R 172,840.00</td>
<td>R 281,590.00</td>
</tr>
<tr>
<td>SSD00422</td>
<td>1TB SSD Hard drive</td>
<td>19</td>
<td>362.50</td>
<td>R 6,887.50</td>
<td></td>
</tr>
<tr>
<td>ILM00512</td>
<td>Bluetooth Infrared Laser Mouse</td>
<td>26</td>
<td>212.50</td>
<td>R 5,525.00</td>
<td>R 12,412.50</td>
</tr>
<tr>
<td>TRP00565</td>
<td>Tech Repair incl Initial Diagnostic</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CDR00265</td>
<td>Tech Repair (Collect and Deliver)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>R 411,032.50</td>
<td></td>
</tr>
</tbody>
</table>

12.2 Print the Inventory reorder report for period 1 of 2017, sorted by Inventory code, grouped by Supplier, Without supplier details and Include zero quantity to order items.

12.3 Make a backup of CJ’s Pastel company in a new folder named “CJ’s Task 12.3”. Save a copy of this backup on an external memory device.
Task 13: Process take-on customer journals

13.1 Process and update the Customer Journals to take-on the customer invoice details in the correct periods for age analysis purposes.

CJ's Computer Ltd
Customer Age Analysis
31 March 2017

<table>
<thead>
<tr>
<th>Customer code</th>
<th>90 days</th>
<th>60 days</th>
<th>30 days</th>
<th>Current</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>LLC175</td>
<td>36,954.99</td>
<td>16,834.86</td>
<td>19,487.32</td>
<td>83,130.76</td>
<td>119,452.94</td>
</tr>
<tr>
<td>KEY684</td>
<td>16,622.82</td>
<td>19,487.32</td>
<td>72,908.76</td>
<td>57,932.00</td>
<td>184,418.57</td>
</tr>
<tr>
<td>LET329</td>
<td>10,854.00</td>
<td>4,398.87</td>
<td>6,751.62</td>
<td>22,004.49</td>
<td></td>
</tr>
</tbody>
</table>

36,954.99 44,311.68 96,794.95 147,814.38 325,876.00

The Customer balances are made up as follows:

LLC175
03-Jan-17 IN0132 16,834.86 16,834.86
12-Feb-17 IN0173 19,487.32 19,487.32
13-Mar-17 IN0209 37,732.44
27-Mar-17 IN0222 45,398.32 83,130.76 119,452.94

KEY684
28-Dec-16 IN0112 36,954.99 36,954.99
05-Jan-17 IN0147 16,622.82 16,622.82
22-Feb-17 IN0193 72,908.76 72,908.76
30-Mar-17 IN0240 57,932.00 57,932.00 184,418.57

LET329
07-Jan-17 IN0151 10,854.00 10,854.00
26-Feb-17 IN0197 4,398.87 4,398.87
29-Mar-17 IN0234 6,751.62 6,751.62 22,004.49

13.2 Print the Customer Detailed Ledger by Customer for period 1 to 12 of 2017, sorted in Account name sequence, with Each period shown separately.

13.3 Print the Customer Age Analysis for period 1 of 2018, sorted by Description, Print the descriptions, as well as the Full details, but Do not print transactions.

13.4 Make a backup of CJ’s Pastel company in a new folder named “CJ’s Task 13.4”. Save a copy of this backup on an external memory device.
Task 14: Process take-on cashbook

14.1 Process and update the current account and petty cash opening balances in the cashbook by referring to the trial balance in Task 10.2.

14.2 For March 2017, process and update the outstanding payments and deposits from the Bank Reconciliation into the current account cashbook.

NB! Type your own student number where the “xxxxxxxx” is indicated when processing the receipt or you will receive zero percent (0%) for your assignment!

CJ’s Computers Ltd
Bank Reconciliation Statement
31 March 2017

Balance per Bank Statement 326,487.16

Less: Cheques not yet presented
   24-Mar-17 Q412 Midrand: Electricity 4,983.98
   26-Mar-17 Q414 Student nr: xxxxxxxx 4,189.43
Total outstanding cheques: 9,173.41

Plus: Receipts not yet deposited
   31-Mar-17 RC368 Keystone Ltd 7,643.90
Total outstanding deposits: 7,643.90

Reconciled Bank Balance 324,957.65
Bank balance per Trial Balance 324,957.65
Difference 0.00

14.3 Reconcile only the bank opening balance amount so that the bank reconciliation on Pastel Partner resembles the bank reconciliation provided above. Update the bank reconciliation.

14.4 Print the bank reconciliation for period 12 of 2017.

Task 15: Print take-on trial balance

15.1 Print the trial balance as from 1 April 2016 to 31 March 2017 with sub-accounts, but Do not print zero items.

15.2 Make a backup of CJ’s Pastel company in a new folder named “Year-end 31 March 2017”. Save a copy of this backup on an external memory device.
SECTION C – PROCESSING OF DAILY TRANSACTIONS

Task 16: Process transactions

NOTE: All calculations should be rounded to two decimal digits if necessary.

NB! You will have to log-on as the correct employee to process the various transactions.

Refer to the User setup information in Task 5.1 to review the User functions and passwords. To log-on as a different user you need to go to the File menu, then open and select the CJ’s Computers Ltd (CJ’s) company, then insert the password for the required user. Repeat this for every change in user. Always use the lowest level of employee to complete the task. Notice how the menu and functions are limited for the various users.

The first time you use a new user you will be required to create a security question and security answer. For each user create the following:

- Security question: Which module am I busy with?
- Security answer: AIN2601

You can also create your own security questions and answers but please note that if you forget your security answers, lecturers will not be able to help you.

16.1 Use the Remittance Assistant on 2 April 2017 to pay Benjamin’s Ltd and Dota’s Supplies the full amount due on or before 31 March 2017. Do not pay any amount only due in the 2018 financial year. Use EFT0723 as the starting reference number. Do not print remittances and cheques. Note: use F3 to manually match the payments and discounts (if applicable) in the cashbook.

16.2 On 3 April 2017, pay R9,434.00 with cheque Q482 to the Bepesheltex Garage, a registered VAT vendor, for the service of the delivery vehicle (R7,400.00) and Petrol (R2,034.00). (Petrol is a zero-rated VAT item).

16.3 On 3 April 2017, pay R8,592.65 to Midrand for Electricity costs with cheque Q483.

16.4 On 5 April 2017 pay Faulmann’s F, with cheque Q484, the full amount outstanding on this date. (Tip: You may want to carefully examine the suppliers' account setup and the supplier age analysis.) Note: you must use your student number in the description column, else you will receive zero percent (0%) for your whole assignment! Note: use F3 to manually match the payment and discount (if applicable) in the cashbook.

16.5 Print the Payment cashbook batch with contras.

16.6 Prepare a sales quotation for LL Computers Ltd dated 5 April 2017 to expire after 17 days for:

- 15 30" Screen & Desktops
- 33 i5 Compact 14" Laptops
- 7 Tech Repair incl Collection & Delivery

Print this sales quotation.

(Note: if your printer’s paper settings are not on A4, the bottom part of your documents will not print correctly! Refer to the Pastel Manual for detail guidance on how to correct this.)

16.7 Sell the following items to Letonya Thompson with a tax invoice dated 7 April 2017. Give her an additional 4% discount on all Hard drives bought. His order number is 0814A. (Take note of the built in Pastel control! Consider what you will do in a real life situation to solve this problem. Make sure you DO manage to sell these items to the customer!):

- 10 1 TB SSD Hard drive
- 3 Bluetooth Infrared Laser Mouse
- 5 i7 Touch Screen 13.3" Laptop

Print this tax invoice.
16.8 Increase the petty cash float amount to R4,000.00 by transferring the necessary amount from Nedbank current account to the Petty Cash account on 7 April 2017 with cash cheque Q487.

16.9 Elsie’s Extreme (“EE”) cleans the store and workshop floors for the fixed amount of R700 per week. “EE” is not a registered VAT vendor. Pay “EE” the standard weekly amount on 8 April 2017 out of Petty Cash (petty cash voucher PC12).

16.10 Update all open batches which can be updated. (Tip: Remember to log on with the correct user, view open batches, then jump to correct batch and update from there.)

16.11 Make a backup of CJ’s Pastel company in a new folder named “Week-end 8 April”. Save a copy of this backup on an external memory device.

16.12 On 10 April 2017 LL Computers Ltd pays CJ’s for the full amount outstanding on this date. (Tip: You may want to carefully examine the customers’ account setup and the customer age analysis.) Capture receipt RC370 for this payment received. Match the receipt amount and discount (if applicable) to the sales invoices for LL Computers Ltd.

16.13 On 12 April 2017 Letonya Thompson pays the full amount due on 31 March 2017. Capture receipt nr RC372 for this payment received. (Tip: You may want to carefully examine the customers’ account setup and the customer age analysis.) Match the receipt amount and discount (if applicable) to the sales invoices for Letonya Thompson.

16.14 On 14 April 2017 Keystone Ltd pays the full amount outstanding on 31 March 2017. Capture receipt nr RC374 for this payment received (Tip: You may want to carefully examine the customers’ account setup and the customer age analysis.) Note: you must use your student number in the description column, else you will receive zero percent (0%) for your whole assignment. Match the receipt amount and discount (if applicable) to the sales invoices for Keystone Ltd.

16.15 Print the Receipt cashbook batch with contras.

16.16 Pay “EE” on 14 April 2017 out of Petty Cash (petty cash voucher PC14) the standard weekly amount.

16.17 Update all open batches which can be updated. (Tip: Remember to log on with the correct user, view open batches, then jump to correct batch and update from there.)

16.18 Make a backup of CJ’s Pastel company in a new folder named “Week-end 15 April”. Save a copy of this backup on an external memory device.

16.19 For the following items prepare a purchase order for Dota’s Supplies dated 18 April 2017. Enter the latest cost price excluding VAT:

- 9 i7 Touch Screen 13.3” Laptop
- 16 30” Screen & Desktop

Include this message: “Please include updated warranties.”

Print this Purchase order.

16.20 Convert the purchase order of Dota’s Supplies to a goods received note dated 18 April 2017 for all the items ordered. Remove the whole original purchase order.

16.21 Convert the sales quotation to a tax invoice for LL Computers Ltd on 18 April 2017. Their order number is LC352. They have accepted the quotation in full, except that they now only want eleven (11) 30” Screen & Desktops. Remove the whole original sales quotation.

Notice how Pastel has automatically changed the quantity of i5 Compact 14” Laptops (as per the quotation) to 29, because only twenty nine (29) i5 Compact 14” Laptops are currently in stock.
However, LL Computers Ltd still wants these four (4) i5 Compact 14” Laptops; we therefore have to create another sales order. Move your cursor to the quantities field for i5 Compact 14” Laptops and press F5 or click on the magnifying glass. Click on the create order button. Type in the Sales Order Qty block the number of i5 Compact 14” Laptops LL Computers Ltd still wants, but what we are currently unable to deliver (4). Click on the Sales/Purchase Order button. Click OK. Then finalise the current sales invoice (note only twenty nine (29) i5 Compact 14” Laptops are actually sold on this invoice as you can’t sell more stock than what you have!).

Print this tax invoice.

16.22 Go to sales orders and print the sales order for LL Computers Ltd dated 18 April 2016, which was automatically prepared in 16.21 above.

16.23 Print the Back Orders – Details by Item report (back orders for all items). Print descriptions, do not print totals only.

16.24 You received supplier invoice nr DO406 from Dota’s Supplies. Convert the goods received note of Dota’s Supplies to a supplier invoice dated 19 April 2017. All the quantities and prices on the supplier invoice agree with the details on the goods received note. Dota’s Supplies has an “anniversary” sale and has therefore given a 5% invoice discount.

Print this invoice.

16.25 For the following items prepare a sales order (order number 381KEY) for Keystone Ltd dated 21 April 2017:

- 18 30” Screen & Desktop
- 15 20” Compact Desktop
- 20 i7 Touch Screen 13.3” Laptop
- 3 1TB SSD Hard Drive
- 16 Bluetooth Infrared Laser Mouse
- 4 Tech Repair incl Initial Diagnostic

16.26 For the following items prepare a purchase order for Benjamin’s Ltd dated 22 April 2017. Enter the latest cost price excluding VAT:

- 13 i5 Compact 14” Laptop
- 17 20” Compact Desktop

16.27 Convert the purchase order of Benjamin’s Ltd to a goods received note dated 22 April 2017 for all the items ordered, except that only ten (10) i5 Compact 14” Laptop were delivered. Remove the whole original purchase order.

Print this goods received note.

16.28 You received supplier invoice nr BE251 from Benjamin’s Ltd. Convert the goods received note for Benjamin’s Ltd to a supplier invoice dated 22 April 2017. Benjamin’s Ltd has used the latest cost price (excl. VAT) for the i5 Compact 14” Laptop. The 20” Compact Desktop however now cost R3,600.00 each excluding VAT. Because of the short delivery, they have also given you a 4% discount on the i5 Compact 14” Laptop (on this item only).

Print this invoice.

16.29 Print the Supplier Invoice Summary Listing.

16.30 Pay “EE” on 22 April 2017 out of Petty Cash (petty cash voucher PC16) the standard weekly amount.
16.31 On 22 April 2017 reimburse the office assistant out of Petty Cash (petty cash voucher PC18). She bought tea and coffee for the office to the value of R370 from Wesselhoff (a non-registered VAT-vendor).

16.32 Update all open batches which can be updated. (Tip: Remember to log on with the correct user, view open batches, then jump to correct batch and update from there.)

16.33 Make a backup of CJ’s Pastel company in a new folder named “Week-end 22 April”. Save a copy of this backup on an external memory device.

16.34 Convert the sales order created in task 16.25 to a tax invoice dated 26 April 2017. Remove the whole original sales order. On the same tax invoice also sell the following items to Keystone Ltd. (Their order number is 383KEY).
- 5 Technical Repair (Collect and Deliver)

16.35 Print the Tax Invoice Summary Listing.

16.36 On 27 April 2017 you realise that you have stock items that are below the minimum order quantity. For all inventory items use the Reorder Assistant to prepare the required purchase orders and Include sales orders.

Open each of the purchase orders created with the Reorder Assistant. For each item, on the created purchase orders, where no/incorrect amount is reflected in the Exc Price field insert the correct amount by using the latest cost price excluding VAT to calculate the latest cost price including VAT. (Tip: Refer back to task 7.1 and note each supplier’s VAT vendor status)

16.37 Convert the purchase orders for Benjamin’s Ltd and Dota’s Supplies created in task 16.36 to goods received notes dated 27 April 2017. For all these GRN’s the VAT exclusive prices must be used. All items ordered were received. Remove the whole original purchase orders. For both these GRN’s and for each item on the GRN move your cursor to the Exc Price field and press F5 or click on the magnifying glass. Select the Average cost price for each item.

16.38 Print the Outstanding GRNs – Details by Item report. Do not Show totals only and do not print descriptions.

16.39 Print the Detailed Ledger for the Petty Cash account only (period 1 of 2018).

16.40 Use the printout in 16.39 to calculate how much is required to restore the petty cash float (as increased by you in 16.8) to its limit. Transfer the required amount as calculated by you to restore the petty cash float from Nedbank current account to the Petty Cash bank account on 28 April 2017 with cash cheque Q489.

16.41 On 28 April 2017 CJ’s returned four (4) i7 Touch Screen 13.3” Laptops as well as eight (8) sets of 30” Screen & Desktops, which was invoiced on 19 April 2017, to Dota’s Supplies. These computers were faulty. Process a purchase return document for Dota’s Supplies, including an appropriate remark on the purchase return document. (Note: be careful to choose the correct document type for this transaction!) (Tip: You may want to carefully examine the related original supplier invoice before processing this purchase return.)

Print this purchase return.

16.42 Pay “EE” on 29 April 2017 out of Petty Cash (petty cash voucher PC20) the standard weekly amount.

16.43 Calculate the monthly depreciation amount on assets for 30 April 2017 by making use of the provided spreadsheet. All assets are depreciated on a straight line basis. The annual depreciation rates are:
- Motor vehicles 8%
- Maintenance equipment 15%
- Office equipment 10%
Create the spreadsheet below and save it as Question_1_Task16

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Depreciation calculation: April 2017</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Asset category (xxxxxxx)</td>
<td>Rate</td>
<td>Book value</td>
<td>Depreciation: April 2017</td>
</tr>
<tr>
<td>4</td>
<td>Motor vehicles</td>
<td>8%</td>
<td>350,000.00</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Computer equipment</td>
<td>15%</td>
<td>480,000.00</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Office equipment</td>
<td>10%</td>
<td>75,000.00</td>
<td></td>
</tr>
</tbody>
</table>

- Enter your **student number** in cell A3 after “Asset category”. Thus the following is displayed in cell A5 - “Asset category (Student nr xxxxxxxx)”.
- The “Depreciation period (months)” refer to the number of months included in ?????
- Enter a formula in cell D4 to calculate the **monthly depreciation amount for Motor Vehicles for May 2017**. The formula must round your answer to **two decimal digits**. (TIP: The Depreciation journal is processed **monthly** and you might need to consider calculating a **monthly depreciation rate**.
- Copy your formula in cell D4 to D5:D6.
- Insert your **student number** as Header (centre section), **page number** as Footer (centre section) and **current time and current date** as Footer (right section). This detail will only display when printing your spreadsheet. (If you submit your assignment via myUnisa you must still complete this step but you do not need to physically print the sheet). **NB! If the spreadsheet does not reflect your own student number in the header you will receive zero percent (0%) for your whole assignment!**
- Set range A1:D8 as the **print area**.
- Set the **page layout** with narrow margins, landscape orientation, scale to fit onto 1 page wide and 1 page high, view and print gridlines and view and print column en row headings.
- Save your spreadsheet as Question_1_Task16.

If you are going to hand in your assignment by post, you need to do the following additionally for Question 1 Task 16.42:

- **Display the formulas** you have entered onto your spreadsheets. (Tip: use the F1 Help function and search on ‘show formulas’ or refer back to study guide 1 study unit 6).
- Resize the spreadsheet columns so that it is as small as possible, **but all the formulas are still fully visible**. Please note that if the formula is not visible it cannot be marked.
- **Print your spreadsheet with the formulas being displayed**

16.44 Process the **monthly depreciation journal** on assets on 30 April 2017 as calculated in 16.43. **Print** this journal **with contras**.

16.45 On 30 April CJ’s has not yet received an invoice for monthly water taxes for April from the Midrand municipality. They decided to provide for this expense by raising an accrual equal to the March 2017, however taking into account an annual increase resulting in an amount of R5,200.00 (excluding VAT). Process a journal on 30 April to account for this journal.

**Print and update this journal** and select for this journal to be **reversed automatically** in the following month as the actual tax invoice will only be received from the municipality and processed during May 2017.

16.46 Update all open batches which can be updated. (Tip: Remember to log on with the correct user, view open batches, then jump to correct batch and update from there.)
Make a backup of CJ’s Pastel company in a new folder named “Month-end”. Save a copy of this backup on an external memory device.

SECTION D – MONTH END PROCESSING

Task 17: Prepare a bank reconciliation

Use the following bank statement:

**Nedbank Current Account**

Bank Statement of CJ’s Computers Ltd

30 April 2017

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-Apr-17</td>
<td>Balance brought forward</td>
<td>326,487.16</td>
<td>CR</td>
</tr>
<tr>
<td>02-Apr-17</td>
<td>EFT</td>
<td>22,113.51</td>
<td>304,373.65 CR</td>
</tr>
<tr>
<td>02-Apr-17</td>
<td>EFT</td>
<td>39,572.89</td>
<td>264,800.75 CR</td>
</tr>
<tr>
<td>02-Apr-17</td>
<td>Q412</td>
<td>4,983.98</td>
<td>259,816.77 CR</td>
</tr>
<tr>
<td>02-Apr-17</td>
<td>Q414</td>
<td>4,189.43</td>
<td>255,627.34 CR</td>
</tr>
<tr>
<td>03-Apr-17</td>
<td>Q482</td>
<td>9,434.00</td>
<td>246,193.34 CR</td>
</tr>
<tr>
<td>03-Apr-17</td>
<td>Q483</td>
<td>8,592.65</td>
<td>237,600.69 CR</td>
</tr>
<tr>
<td>04-Apr-17</td>
<td>Deposit</td>
<td>7,643.90</td>
<td>245,244.59 CR</td>
</tr>
<tr>
<td>13-Apr-17</td>
<td>Q264</td>
<td>2,199.50</td>
<td>243,045.09 CR</td>
</tr>
<tr>
<td>20-Apr-17</td>
<td>Deposit</td>
<td>117,183.02</td>
<td>360,228.11 CR</td>
</tr>
<tr>
<td>20-Apr-17</td>
<td>Deposit</td>
<td>181,521.97</td>
<td>541,750.09 CR</td>
</tr>
<tr>
<td>30-Apr-17</td>
<td>Bank charges April 2017</td>
<td>285.00</td>
<td>541,465.09 CR</td>
</tr>
<tr>
<td>30-Apr-17</td>
<td>Interest earned</td>
<td>400.00</td>
<td>541,865.09 CR</td>
</tr>
<tr>
<td>30-Apr-17</td>
<td>Interest expense</td>
<td>570.00</td>
<td>541,295.09 CR</td>
</tr>
<tr>
<td>30-Apr-17</td>
<td>Closing balance</td>
<td></td>
<td>541,295.09 CR</td>
</tr>
</tbody>
</table>

17.1 Capture and update the bank related transactions from the bank statement into the cashbook.

17.2 Balance and update the bank reconciliation for CJ’s for April 2017.

17.3 Print the bank reconciliation for CJ’s for April 2017.

17.4 Make a backup of CJ’s Pastel company in a new folder named “month-end bank recon”. Save a copy of this backup on an external memory device.
Task 18: Month end reporting

18.1 Print the Trial balance as for period 1 of 2018, include opening balances and use sub-accounts, but do not print zero items. Print Balance Sheet accounts first.

18.2 Print the Income statement for period 1 of 2018, with detail lines and sub accounts, but do not print zero items.

18.3 Print the Balance sheet for period 1 of 2018, with detail lines, but do not print zero items, do not print alternative layout and print the Asset section first.

18.4 Print the Cash Movement Report for period 1 of 2018, from cashbook 01 to 02, but do not show only the totals and include sub accounts.

18.5 Print the Cash book details for the Nedbank current account for period 1 of 2018, with the opening balance included, but do not show the totals only – show full transaction details.

18.6 Print the Open item customer statement for LL Computers Ltd for period 1 of 2018.

18.7 Change only Keystone Ltd from Open-item processing to Balance forward processing. Now print the Balance forward customer statement for Keystone Ltd for period 1 of 2018.

- Carefully examine both printouts 18.6 and 18.7. Note the differences on the statements between open item and balance forward processing.

18.8 Print the Customer age analysis for period 1 of 2018, sorted by Customer category, with descriptions, full details, printing of transactions and print zero items.

- Carefully examine the ageing for LL Computers Ltd and Keystone Ltd in 18.8. Note the differences on the age analysis between open item and balance forward processing.

18.9 Print the Supplier age analysis for period 1 of 2018, sorted by Supplier description, with descriptions, partial details, printing of transactions and print zero items.

18.10 Print the Inventory valuation report for period 1 of 2018, sorted by description, do not use last costs and include unposted quantities.

18.11 Print the Tax type report for the 201705 (01/04/2017 – 31/05/2017) tax period. In order to view the report you need to follow the instructions below:

- You will receive the following message: “You need to close your previous Tax Periods before viewing your tax reports. Please select your Current Tax Period. All tax periods prior to this will be closed.”
- Click on the drop down list next to the tax period field and select 201705 (01/04/2017 – 31/05/2017).
- Click on OK.
- You will receive the following message: “Your previous Tax Periods are now closed. All processing will continue in your current Tax Period 201705 (01/04/2017 – 31/05/2017).”
- Click on OK.
- On the next screen make sure that the following is selected: “View Reports”, “Tax Type Report”, “View current Tax Period”. The following must be deselected: “View closed Tax Period(s), “Close the current Tax Period”.
- Click on next.

After performing the procedures above, you have to print the Tax type report for the current tax period, all tax types, show details, print descriptions, do not print a new page per account, do not offset credits against sales/purchases.
QUESTION 2 – Spreadsheets  (27 marks)

- This question requires you to use information from Question 1 as generated by Pastel Partner Version 14. No marks are allocated in Question 2 for amounts, but only for formats, functions and formulas used.
- Where you see ######## it will refer to your own student number as either exported from question 1 or required by this question to be entered. Should your own student number not appear in this question as required you will receive zero percent (0%) for your whole assignment!

You are working for Bespoke Associates/Consultants and CJ’s Computers approached you to assist them with the management of their outstanding debt from customers. They specifically need your help to calculate the bad debt provision and they further want you to compile a spreadsheet based on their newly designed controls to manage their customers more efficiently.

CJ’s Computers granted you access to their Pastel Partner records along with the following information:

**Bad debt provision calculation:**

- The bad debt provision calculation is based on the policy as approved by management at the commencement of operations. The calculation entails that all debt of 60 days old and older is provided for based on certain percentages. The percentage is determined by a sliding scale based on the amount outstanding as below:

  For example: For a total bad debt equal to older than 60 days (excluding VAT) of R45000 a provision rate of 15% will apply.

<table>
<thead>
<tr>
<th>Provision rates as per policy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount outstanding 60 days and older</td>
</tr>
<tr>
<td>R0</td>
</tr>
<tr>
<td>R10,001</td>
</tr>
<tr>
<td>R25,001</td>
</tr>
<tr>
<td>R40,001</td>
</tr>
</tbody>
</table>

- The bad debt provision is calculated by applying the provision % to the total amount outstanding 60 days and older (excluding VAT).
- The average markup-margin on all products is 50%.
- CJ’s Computers is interested to know what the estimated impact on their markup will be in the event of the bad debt provision becoming a reality in the form of bad debt that needs to be written off.
- CJ’s Computers would have preferred to invest the amount that is potentially going to be lost in terms of markup (refer to the previous bullet). They are curious to know what would have been the outcome should they have invested the estimated amount lost in terms of markup. The amount would have been invested as a once off lump sum over two years, earning interest at the end of the month, at a monthly interest rate of 8%.
- The Value Added Tax (VAT) percentage is 14%.
- CJ’s Computers measured the average bad debt provision calculation per client against the total bad debt provision for all three customers and expressed it as a percentage. A threshold of 7% has been determined based on an actuarial calculation: A percentage of 7% is considered to be within threshold, but a percentage of more than 7% is out of threshold.
Movement percentage calculation:

- The movement percentage in debt outstanding is the percentage this year’s balance increased or decreased from last year balance. A positive percentage will indicate an increase and an negative percentage will indicate a decrease.

- Follow up procedures are performed on all customers where the movement percentage shows an increase of the benchmark percentage or more in the amount outstanding from one year to the next. The benchmark percentage is 30%, which means that an increase of 30% or more is followed up, whereas all other movements will be accepted.

- In order to make this process easier, a new reference code for every customer is generated by combining the customer code and the movement percentage.

Note: Where it is indicated that your formula will be copied to other cells, your formula should take absolute and relative references into account.

Task 1 A: Bad debt provision calculation

1.1 Using Pastel Partner Version 14 print CJ’s customer age analysis for period 12 of Last year, in Customer Code Sequence, print descriptions, print transactions, without details, do not print zero items. Print the customer age analysis to Microsoft Excel by choosing the “Print to” option to Microsoft Excel. This will open a spreadsheet with the age analysis. **DO NOT print to Microsoft Excel in Question 1, only use this option for Question 2, Task 1.**

After you have completed task 1.1 your spreadsheet will appear as follows:

![Spreadsheet Image](https://via.placeholder.com/150)

Please note, the xxx will be replaced by the numbers as exported from Pastel to Microsoft Excel.

The ####### will be replaced by your student number as exported from Pastel to Microsoft Excel.

Note: If your export was unsuccessful as per the screen print above or if you are using Open Office Calc, recreate the export based on the screen print above and the information contained in Pastel as processed. (TIP: Either print the Pastel report to the screen or paper and use this information to recreate the export).

1.2 Save the spreadsheet with the exported age analysis (age analysis printed to Microsoft Excel) as Question 2_Task 1A.

1.3 Replace the content of cell A1 with: “CJ’s Computers Ltd (student nr: #######).”
The ####### will reflect your own student number. **Note: you must use your own student number in this title else you will receive zero percent (0%) for your whole assignment!**

1.4 Delete the following columns:

- Column C (empty)
- Column G: “30 Days”
- Column H: “Current”
- Column I: “Total Due”

1.5 Delete rows 21 - 23

1.6 Insert ten (10) empty rows underneath row 2.

1.7 Insert the following text in the cells below that are currently empty:

- Cell F13: “Total (incl VAT)”
- Cell G13: “Total (excl VAT)”
- Cell H13: “Provision rate”
- Cell I13: “Bad debt provision”
- Cell A33: “TOTAL”
- Cell A34: “IMPACT ON MARK-UP”
- Cell A35: “VALUE OF INVESTMENT”
- Cell A36: “AVERAGE BAD DEBT PROVISION”
- Cell A37: “AVERAGE PROVISION WITHIN THRESHOLD”

1.8 Insert the following text in range B4:D11:

1.9 Apply the following formatting to the spreadsheet:

- Range A1:I1 – Merge cells and wrap text, vertically and horizontally centered, font type Comic Sans, font size 16, bold and italic.
- Range A2:I2 – Merge cells and wrap text, vertically and horizontally centered, font type Comic Sans, font size 11, bold and italic.
- Range A4:I37 – Font type Arial, font size 11.
- Range B4:D9 – All borders.
- Range B4:D4 - Merge cells and wrap text, vertically centred, text aligned right, top and thick bottom border.
- Range B6:C9 - Number, zero decimal digits, using a thousand separator.
- Range D6:D11 – Percentage with zero decimal digits.
- Range B11:D11 – Italic
- Range A13:I13 – Bold, thick box border and increase the column width so that all text is visible.
- Column A: Increase the column width to 50 (457 pixels)
- Ranges C14:G36 - Currency, Rand symbol, two decimal digits.
- Range H14:H31 – Percentage with zero decimal digits.
- Range I14:I36 – Currency, Rand symbol, two decimal digits.

1.10 Apply a filter to range A13:I31. Filter this range on column B “Customer code” (this column currently contains all invoice numbers) by selecting only “Blanks” and “*”.

1.11 Refer to the case study information at the beginning of Question 2. Insert the following formulas:

- Cell F19: A formula to calculate the total amount outstanding (including VAT) for 60, 90 and 120+ days for Keystone Ltd. Copy the formula to cells F24 and F30.
- Cell G19: A formula to calculate the total amount outstanding (excluding VAT) for 60, 90 and 120+ days for Keystone Ltd. Copy the formula to cells G24 and G30.
- Cell H19: A formula to obtain the bad debt provision rate for Keystone Ltd from the provision rate policy table starting in cell B5. Copy the formula to cells H24 and H30.
- Cell I19: A formula to calculate the bad debt provision for Keystone Ltd. Copy the formula to cells I24 and I30.
- Cell G33: A formula to calculate the total amount outstanding (excluding VAT) for LL Computers Ltd, Letonya Thompson and Keystone Ltd.
- Cell G34: A formula to calculate the impact on the markup in the event of the bad debt provision realising in the form of bad debt being written off.
- Cell G35: A formula to calculate the value of the lump sum after two years should the impact on the markup have been invested. Your formula should return a positive answer.
- Cell I33: A formula to calculate the total bad debt provision for all three customers.
- Cell I36: A formula to determine the average bad debt provision for all three customers. Your formula should round your answer to zero decimal digits.
- Cell I37: A formula to determine whether the average bad debt provision per customer is within threshold when compared to the total bad debt provision for all customers.
After following the instructions in tasks 1.1 to 1.11 your spreadsheet will appear as follows:

1.12  Insert your student number as Header (centre section), page number as Footer (centre section) and current time and current date as Footer (right section). This detail will only display when printing your spreadsheet. (If you submit your assignment via myUnisa you must still complete this step but you do not need to physically print the sheet). NB! If the spreadsheet does not reflect your own student number in the header you will receive zero percent (0%) for your whole assignment!

1.13  Rename this active worksheet name (“Sheet 1”) to Task 1A.

1.14  Save your spreadsheet as Question 2_Task 1A.

1.15  If you are going to hand in your assignment by post, you must do the following additionally for Question 2 Task 1A:

1.16  Set range A1:I37 as the print area.

1.17  Print your spreadsheet as it currently is, so it fits onto 1 page wide, landscape, show gridlines and show column and row headings.

1.18  Display the formulas you have entered onto your spreadsheets. (Tip: use the F1 Help function and search on 'show formulas' or refer to study guide 2 topic 2 study unit 6 paragraph 3).

1.19  Resize the spreadsheet columns so that it is as small as possible, but all the formulas are still fully visible. Please note that if the formula is not visible it cannot be marked.

1.20  Print your spreadsheets with the formulas being displayed, so that it fits onto 1 page, landscape, show gridlines and show column and row headings.
Task 1B: Movement percentage calculation

1.21 Using Pastel Partner Version 14 print CJ’s Computers Customers – Balances in customer code sequence, do not print balances per period, do not show totals only. Print the customer balances report to Microsoft Excel by choosing the “Print to” option to Microsoft Excel. This will open a spreadsheet with the customer balances report. **DO NOT print to Microsoft Excel in Question 1, only use this option for Question 2, Task 1.**

After you have completed task 1.21 your spreadsheet will appear as on the following screenshot:

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Prepared by: Educational Pack</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Customer Balances</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>----- PERIODIC BALANCES -----</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Code</td>
<td>Description</td>
<td>Per</td>
<td>This Year</td>
<td>Last Year</td>
<td>Per</td>
<td>This Year</td>
<td>Last Year</td>
</tr>
<tr>
<td>5</td>
<td>KEY84</td>
<td>Keystone Ltd #######</td>
<td>TOT</td>
<td>xxx</td>
<td>xxx</td>
<td>xxx</td>
<td>xxx</td>
<td>xxx</td>
</tr>
<tr>
<td>6</td>
<td>LET329</td>
<td>Letonya Thompson #######</td>
<td>TOT</td>
<td>xxx</td>
<td>xxx</td>
<td>xxx</td>
<td>xxx</td>
<td>xxx</td>
</tr>
<tr>
<td>7</td>
<td>LLC175</td>
<td>LL Computers Ltd #######</td>
<td>TOT</td>
<td>xxx</td>
<td>xxx</td>
<td>xxx</td>
<td>xxx</td>
<td>xxx</td>
</tr>
<tr>
<td>8</td>
<td>GRAND TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>1</td>
<td>xxx</td>
<td>1</td>
<td>xxx</td>
<td>xxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>2</td>
<td>xxx</td>
<td>2</td>
<td>xxx</td>
<td>xxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>3</td>
<td>xxx</td>
<td>3</td>
<td>xxx</td>
<td>xxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>4</td>
<td>xxx</td>
<td>4</td>
<td>xxx</td>
<td>xxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>5</td>
<td>xxx</td>
<td>5</td>
<td>xxx</td>
<td>xxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>6</td>
<td>xxx</td>
<td>6</td>
<td>xxx</td>
<td>xxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>7</td>
<td>xxx</td>
<td>7</td>
<td>xxx</td>
<td>xxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>8</td>
<td>xxx</td>
<td>8</td>
<td>xxx</td>
<td>xxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>9</td>
<td>xxx</td>
<td>9</td>
<td>xxx</td>
<td>xxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>10</td>
<td>xxx</td>
<td>10</td>
<td>xxx</td>
<td>xxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>11</td>
<td>xxx</td>
<td>11</td>
<td>xxx</td>
<td>xxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>12</td>
<td>xxx</td>
<td>12</td>
<td>xxx</td>
<td>xxx</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Please note, the xxx will be replaced by the numbers as exported from Pastel to Microsoft Excel.

The ####### will be replaced by your student number as exported from Pastel to Microsoft Excel.

**Note:** If your export was unsuccessful as per the screen print above or if you are using Open Office Calc, recreate the export based on the screen print above and the information contained in Pastel as processed. (TIP: Either print the Pastel report to the screen or paper and use this information to recreate the export).

1.22 Delete the following:

- The **content** in rows 1 - 3
- Rows 8 – 20
- Columns C (Per), F (Per), G (This Year), H (Last Year)

1.23 Insert the following text and percentages:

- Cell A1: CJ’s Computers Ltd
- Cell A2: Customer Balances Report (student nr: #######).
  The ####### will reflect your own student number. **Note:** you must use your own student number in this title else you will receive zero percent (0%) for your whole assignment!
- Cell A3: Benchmark percentage
- Cell B3: 15%
- Cell E4: Movement percentage
- Cell F4: Follow up?
- Cell G4: Reference code
1.24 Apply the following formatting to the spreadsheet:

- Range A1:G1 – Merge cells and wrap text, vertically and horizontally centered, font type Calibri, font size 14, bold.
- Range A2:G2 – Merge cells and wrap text, vertically and horizontally centered, font type Calibri, font size 11, italic.
- Range A4:G7 – All borders.
- Range A4:G4 – Centered text (horizontally centered), bold, italic and increase the column width so that all text is visible.
- Cell F8 – Top and double bottom border.
- Ranges C5:D7 and F5:F7 – Currency, No symbol, zero decimal digits.
- Range E5:E7 – Percentage with one decimal digit.

1.25 After following the instructions in tasks 1.22 to 1.24 your spreadsheet will appear as follows:

1.26 Refer to the case study information given to you at the beginning of question 2 and then insert the following formulas:

- Cell E5: A formula to determine the movement percentage from the amount outstanding last year to this year. Copy your formula to range E6:E7. Your formula should round your answer to two decimal digits.
- Cell F5: A formula to determine whether the Keystone Ltd’s outstanding balance should be followed up. The answer should either indicate whether the movement percentage should be followed up or accepted. Copy your formula to range F6:F7
- Cell G5: A formula to determine the reference code to be used for customer follow up for Keystone Ltd. Copy your formula to range G6:G7.

1.27 Sort the information in range A4:G7 based on the “movement percentage” in ascending order (from smallest to largest).

1.28 Insert your student number as Header (centre section), page number as Footer (centre section) and current time and current date as Footer (right section). This detail will only display when printing your spreadsheet. (If you submit your assignment via myUnisa you must still complete this step but you do not need to physically print the sheet). NB! If the spreadsheet does not reflect your own student number in the header you will receive zero percent (0%) for your whole assignment!

1.29 Rename this active worksheet name (“Sheet 1”) to Task 1B.

1.30 Save your spreadsheet as Question_2_Task1B.
If you are going to hand in your assignment by post, you must do the following additionally for Question 2 Task 1A:

1.31 Set range A1:G7 as the print area.

1.32 Print your spreadsheet as it currently is, so it fits onto 1 page wide, landscape, show gridlines and show column and row headings.

1.33 Display the formulas you have entered onto your spreadsheets. (Tip: use the F1 Help function and search on ‘show formulas’ or refer to study guide 2 topic 2 study unit 6 paragraph 3).

1.34 Resize the spreadsheet columns so that it is as small as possible, but all the formulas are still fully visible. Please note that if the formula is not visible it cannot be marked.

1.35 Print your spreadsheets with the formulas being displayed, so that it fits onto 1 page, landscape, show gridlines and show column and row headings.

Task 1C: Creating a 2-D line chart

1.36 On worksheet Task 1B, use the control key and select ranges A4:A7; C4:C7 and D4:D7. While these ranges are selected insert a 2-D line chart.

1.37 Move this chart into a new sheet called ‘Task 1C’.

1.38 Ensure that the chart legends appear at the right of the chart.

1.39 Insert “Amount” as the primary vertical axis title (rotate title 270˚).

1.40 The chart title must be positioned above the chart. Add the following as the chart title: “Customer balances March/April 2017: and your own student number”. The chart title will display as “Customer balances March/April 2017: ########” (where ######## will reflect your own student number). Note: you must use your own student number in this title else you will receive zero percent (0%) for your whole assignment!

1.41 Insert you student number as Header (centre section), page number as Footer (centre section) and current time and current date as Footer (right section). This detail will only display when printing your spreadsheet. (If you submit your assignment via myUnisa you must still complete this step but you do not need to physically print the sheet). NB! If the spreadsheet does not reflect your own student number in the header you will receive zero percent (0%) for your whole assignment!

1.42 Save your spreadsheet, named Question_2_Task1B and C, containing both worksheets “Task 1B” and “Task 1C”.

If you are going to hand in your assignment by post, you need to do the following additionally for Question 2 Task 1C:

1.43 Print your chart on landscape layout, so that it fits onto 1 page.

NB! If you hand in by post all five (5) printouts (tasks 1.17; 1.20, 1.32; 1.35 and 1.43) are necessary for us to be able to give you marks for the formatting, as well as the formulas!
ADDENDUM C: COMPULSORY ASSIGNMENT 03/2017 (semester 1 only)

<table>
<thead>
<tr>
<th>Semester</th>
<th>Assignment nr</th>
<th>Submission due date</th>
<th>Unique number</th>
</tr>
</thead>
<tbody>
<tr>
<td>First</td>
<td>3</td>
<td>13 April 2017</td>
<td>840498</td>
</tr>
</tbody>
</table>

ADDENDUM C IS ONLY APPLICABLE TO THE FIRST SEMESTER

Please ensure that this compulsory assignment reaches the University before the due date – if it is received late you will not be admitted to the examination.

Before you start with this assignment please carefully read paragraphs 7.2 and 7.3 (especially paragraph 7.3.3) of this tutorial letter.

REQUIRED:

Instructions for questions 1 – 15:

Please select the most appropriate answer to the question and mark it on the mark-reading sheet. Each correct answer counts one (1) mark.

1. A weekly production report is an example of a __________ report.
   1) demand
   2) drill-down
   3) scheduled
   4) demand

2. When raw materials are issued for production, the inventory __________ account will be credited in the general ledger.
   1) work in progress
   2) finished goods
   3) prepared materials
   4) raw materials

3. At year-end, in addition to performing the normal month-end controls, procedures and printing month-end reports for the last accounting period in the financial year, we will also perform special procedures. Which one of the following is NOT such a procedure?
   1) Revaluating foreign currencies (if used by the organization).
   2) Restoring the previous financial year’s year-end backup.
   3) Processing the required IFRSs adjustments.
   4) Printing detailed ledger reports for the full financial year.

4. Extensible Business Reporting Language (XBRL) has revolutionised the business world in terms of financial reporting.

Which one of the following is a disadvantage of XBRL?
   1) The initial cost of tagging XBRL data is high because it requires high labour input.
   2) There is a decrease in the accuracy of reporting.
   3) It is still challenging to report in different languages.
   4) The design of XBRL disallows compliance with IFRS and US GAAP requirements.
5. Which one of the following is NOT an example of a Marketing management information system (MIS) application?
   1) Market analysis
   2) Promotional strategies
   3) Pricing decisions
   4) Order Backlogs

6. Which one of the following is NOT a functionality of payroll software?
   1) The management of monthly payments to suppliers.
   2) The creation of statutory returns for tax, SDL, UIF, etc.
   3) The management of different deduction types such as loan repayments.
   4) The creation and distribution of payslips.

7. Information that is available when users need it to make decisions is considered to be __________.
   1) relevant
   2) timely
   3) economical
   4) secure

8. Which one of the following is NOT an example of core information used to set up the company’s accounting information system (AIS)?
   1) Financial categories
   2) Entry types
   3) Users and passwords
   4) Mission and vision.

9. Which one of the following is NOT a development guideline which should be taken into account when planning a new or adjusted chart of accounts?
   1) Logical flow and layout.
   2) Feedback from different role players.
   3) Focus on the organisation’s current situation.
   4) Consistent numbering and formatting

10. The debit entry of the employer’s contribution to the employer’s pension fund should be recorded as a(n) __________ in the general ledger.
    1) expense
    2) equity
    3) liability
    4) expense

11. When investigating a new AIS, flexibility needs to be considered. A flexible AIS refers to software which can __________ of the organisation.
    1) be run on the hardware configuration
    2) be tailored to suit the specific needs
    3) grow according with the specific needs
    4) easily be integrated with other information systems
12. On 23 March 2017 Betty Blues (BB) ordered 150 “Milan approved” ponchos from Fashionista International (FI). FI delivered 140 ponchos on 27 March 2017 together with the related supplier tax invoice totaling R51,870 (including VAT). BB bought the ponchos at R370.50 (including VAT) each on credit.

Which one of the following journal entries (JE) will be processed by BB to account for the delivery of inventory? Assume that BB did not receive trade discount and both BB and FI are VAT registered vendors.

<table>
<thead>
<tr>
<th>JE options</th>
<th>General ledger description</th>
<th>Debit/Credit</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1)</td>
<td>Inventory (Milan Approved)</td>
<td>Debit</td>
<td>R48,750</td>
</tr>
<tr>
<td></td>
<td>VAT control account @ 14%</td>
<td>Debit</td>
<td>R6,825</td>
</tr>
<tr>
<td></td>
<td>Trade payables (FI)</td>
<td>Credit</td>
<td>R55,575</td>
</tr>
<tr>
<td>2)</td>
<td>Inventory (Milan Approved)</td>
<td>Debit</td>
<td>R45,500</td>
</tr>
<tr>
<td></td>
<td>VAT control account @ 14%</td>
<td>Debit</td>
<td>R6,370</td>
</tr>
<tr>
<td></td>
<td>Trade payables (FI)</td>
<td>Credit</td>
<td>R51,870</td>
</tr>
<tr>
<td>3)</td>
<td>Trade Receivables (FI)</td>
<td>Debit</td>
<td>R51,870</td>
</tr>
<tr>
<td></td>
<td>VAT control account @ 14%</td>
<td>Credit</td>
<td>R6,370</td>
</tr>
<tr>
<td></td>
<td>Inventory (Milan Approved)</td>
<td>Credit</td>
<td>R45,500</td>
</tr>
<tr>
<td>4)</td>
<td>Trade Receivables (FI)</td>
<td>Debit</td>
<td>R48,750</td>
</tr>
<tr>
<td></td>
<td>VAT control account @ 14%</td>
<td>Credit</td>
<td>R6,825</td>
</tr>
<tr>
<td></td>
<td>Inventory (Milan Approved)</td>
<td>Credit</td>
<td>R55,575</td>
</tr>
</tbody>
</table>

13. Special software which combines information obtained from a data warehouse (cube structure) from all functional areas in the organization and to a lesser extent from external sources to generate reports required by top management is known as __________.

1) human resource management (HRM)  
2) material resource planning (MRP)  
3) business intelligence software (BIS)  
4) management information systems (MIS)

14. An AIS __________ tracks user activity on the AIS by recording the user name and access date as well as actions performed by the user.

1) audit trail  
2) login report  
3) access trail  
4) activity report

15. Knitters Needles (KN) issued a supplier invoice to Crazy Knitters (CK), who always purchases on credit. CK uses a perpetual inventory system.

To which one of the following source documents will the supplier invoice be matched to ensure that the CK is only billed for items ordered and received?

1) Supplier’s delivery note  
2) Purchase order  
3) Sales order  
4) Goods received note
Instructions for question 16 to 30:

Indicate whether the following statements are true or false. Use a 1 on your mark reading sheet to indicate a true statement and a 2 to indicate a false statement. Each correct answer counts one (1) mark.

1 – True
2 – False

16. Business Intelligence software (BIS) is an instrument used by management at a strategic level to make unstructured strategic decisions.

17. The management information system (MIS) provides lower-level management personnel with information to make structured decisions at operational level.

18. Extensible Markup Language (XML) is not only a markup language but also a financial reporting standard.

19. Internal and external resources can both be used as input for Management Information System (MIS)'s.

20. All accounting information systems (AIS) have a user role that has access to all the functions in the AIS.

21. Segregation of duties is an internal control which means that the responsibility to perform related tasks is allocated to different people or departments.

22. Examples of external sources of MIS inputs include supplier and customer feedback, information on competitors, publicly available information and census data.

23. The picking slip specifies for each finished goods inventory item the type and quantities of raw materials needed in the manufacturing process.

24. An open source document is linked or matched to another source document or transaction

25. Based on the planned production, a master production schedule is created.

26. Product design may involve a number of specialists and software to support the design process and forms the second step in the conversion cycle of the products to be manufactured.

27. A transaction processing system (TPS) is wider than only an account transaction processing systems (ATPS) and includes other operational transaction processing systems.

28. The human resource management system will calculate the net pay due to each employee and the liabilities due to various parties such as pension funds, UIF, SDL and SARS.

29. Purchase orders sent to suppliers for inventory items not yet received are referred to as open purchase orders.

30. The sole purpose of a management information system (MIS) is to generate only financial reports about operational activities.
ADDENDUM D: COMPULSORY ASSIGNMENT 01/2017 (semester 2 only)

<table>
<thead>
<tr>
<th>Semester</th>
<th>Assignment nr</th>
<th>Due date</th>
<th>Unique number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Second</td>
<td>1</td>
<td>18 August 2017</td>
<td>863298</td>
</tr>
</tbody>
</table>

ADDENDUM D IS ONLY APPLICABLE TO THE SECOND SEMESTER

Please ensure that this compulsory assignment reaches the University before the due date – if it is received late you will not be admitted to the examination.

Before you start with this assignment please carefully read paragraphs 7.2 and 7.3 (especially paragraph 7.3.3) of this tutorial letter.

REQUIRED:

Instructions for questions 1 – 10:

Please select the most appropriate answer to the question and mark it on the mark-reading sheet. Each correct answer counts one (1) mark.

1. The database administrator has among others the following roles:
   a) Monitor data and database security and access.
   b) Define the database structures
   c) Only implement access policies and security controls.

   1) a) and b) only
   2) a), b) and c) only
   3) b) and c) only
   4) a) and c) only

2. Postman Pat is a new courier company that operates from one premise in Johannesburg and makes use of a Computerised Information System (CIS). The shop assistant will assist clients in successfully completing their transaction. Pat has supplied you with the following information:
   - Clients are required to complete the waybill in full, including delivery address, etc.
   - The shop assistant will weigh and measure the parcel and thereafter enter these details and the delivery address on the CIS. The CIS will immediately provide a quoted price for this transaction. If the client accepts the quote and settles the amount owed, the assistant will finalize the transaction.
   - At any time the users of the CIS can view the details and see how many transactions have been processed.

Which processing system is Postman Pat using?

1) Batch input, batch processing and interactive output
2) Batch input, real-time processing and interactive output
3) Online input, real-time processing and interactive output
4) Online input, batch processing and batch output
3. The principle of _______ refers to the fact that inaccurate data will result in inaccurate information which in turn will result in ineffective decision-making.
   1) Inaccuracy-of-information
   2) Garbage-in-garbage-out
   3) Ineffectiveness-of-decision-making
   4) Garbage-out-garbage-in

4. Data definition language is used to define a database and includes some of the following demands:
   a) Create of the data query languages.
   b) Create of the data dictionary.
   c) Create, modify and delete the database.
   1) a), b) and c) only
   2) a) and b) only
   3) a) and c) only
   4) b) and c) only

5. Databases can be classified according to the theoretical data structure. The diagram below is a depiction of a typical ________ model.

---

**Betty Publications**

- Beauty & Fashion department
- Outdoor & Adventure department
- ABS Fashion mag
- ClearCare mag
- GymHunk mag
- SpinCrazy mag
- Advert sales
- Advert sales
- Advert sales
- Advert sales
- Advert sales
- Advert sales
- Advert sales
- Advert sales

1) Network
2) Object-oriented
3) Multidimensional
4) Hierarchical
6. “How many females purchased the It’s-so-cool washing machine at the Plettenburg bay branch of National WashNDry store?” __________ software can be used to answer this question.
   1) Data mining
   2) Online analytical processing
   3) Data editing
   4) Real-time analysis

CASE STUDY A – Tebogo Water Fountain (TWF)
Please use the below information (case study) to answer questions 7, 8, 9 and 10

Tebogo Water Fountain (TWF) is a company that supplies bottled water across the Gauteng. TWF makes use of a relational database. Below is an extract from their database:

<table>
<thead>
<tr>
<th>Regional Offices Masterfile</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Region Name</strong></td>
</tr>
<tr>
<td>Tswane – East</td>
</tr>
<tr>
<td>Johannesburg – West (a)</td>
</tr>
<tr>
<td>Johannesburg – South</td>
</tr>
<tr>
<td>Tswane – Central and West</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sales for June 2017 transaction file</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Region</strong></td>
</tr>
<tr>
<td>Tswane – East</td>
</tr>
<tr>
<td>Johannesburg – West</td>
</tr>
<tr>
<td>Johannesburg – South</td>
</tr>
<tr>
<td>Tswane – Central and West</td>
</tr>
</tbody>
</table>

7. The database term for the shaded area as indicated by (a) in the “Regional Offices Masterfile” is?
   1) data record
   2) foreign key
   3) attribute
   4) field name

8. The database term for shaded area as indicated by (b) in the “Regional Offices Masterfile” is?
   1) primary key
   2) field name
   3) attribute
4) foreign key

9. The database term for the shaded area as indicated by (c) in the “Sales for June 2017 transaction file” is?
   1) foreign key
   2) primary key
   3) field name
   4) data field

10. The processing method that was used in the shaded area as indicated by (d) in the “Sales for June 2017 transaction file is”?
    1) classifying data
    2) summarizing data
    3) transforming data
    4) performing calculations

**Instructions for question 11 to 20:**

Indicate whether the following statements are true or false. Use a 1 on your mark reading sheet to indicate a true statement and a 2 to indicate a false statement. Each correct answer counts one (1) mark.

1 – True
2 – False

11. Even though all database users may make use of data query language, the majority of end-users will access the data query language through application software.

12. An advantage of using online inputs is that it will result in an increase in productivity and a reduction in hardware costs.

13. Sorting data is the processing method where data is arranged into different groups using some of the data’s specific characteristics.

14. Interactive output can result in the users of the Computerised Information System to experience a very slow response time, it however does have an added benefit that information is always up to date.

15. An advantage of a relational database is that it isn’t necessary to duplicate data.

16. The playlist masterfile of a radio station is updated at the end of each month by the various playlist suggestion transaction files.

17. When choosing a Database Management System, considering whether the size of the database is adequate for future data requirements and whether the database is easily expendable does not have to be considered.

18. “Why did male home owners install remote controlled garage doors at their homes?” Online Analytical Processing (OLAP) software can be used to answer this question.

19. To uniquely identify each data record each file requires having a unique data field known as the primary data field.

20. One of the disadvantages of making use of the database environment is that the start-up and operating costs are very expensive.
ADDENDUM E: COMPULSORY ASSIGNMENT 02/2017 (semester 2 only)

<table>
<thead>
<tr>
<th>Semester</th>
<th>Assignment nr</th>
<th>Due date</th>
<th>Unique number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Second</td>
<td>2</td>
<td>15 September 2017</td>
<td>717336</td>
</tr>
</tbody>
</table>

ADDENDUM E IS ONLY APPLICABLE TO THE SECOND SEMESTER

Before you start this assignment:

- Carefully read paragraphs 7.2 and 7.3 of this tutorial letter. Read sub paragraph 7.3.4 especially carefully.
- Please refer to Unisa’s policy on plagiarism. You are also reminded that your assignment should be your own work. This is NOT a group assignment!
  - You will therefore be required to enter your student number in specified fields several times, for example, where you see Student nr xxxxxxxx or “Your own student number”. Your student number will then appear on the documents and reports requested for marking. Should your student number not appear on those documents and reports you will be awarded 0% for your whole assignment.
  - Further steps will also be taken in terms of the Student Disciplinary Code for work (or part thereof) submitted, and which appears not to be authentic or your own work.
  - WE SINCERELY APOLOGISE FOR THESE EXTRA MEASURES TAKEN, but with a year mark of 25% for the module we have to be sure that the marks obtained are a reflection of your own abilities.
- Assignments received after the due date will not be marked and you will receive 0% for the assignment.

AIN2601’s assignment 02 consists of a declaration, a completion checklist and two questions.

Completion checklist: This is there to help you make sure that you have printed all the documents and reports required.

Declaration: By submitting your assignment you confirm that you accept and will adhere to the terms of the declaration on the next page of this tutorial letter. If you are in violation of the declaration you will receive 0% for Assignment 02. If you copied all or a portion of your assignment from someone else, both you and the person you copied from will receive 0%. This declaration holds you accountable for completing your assignment on your own.

Question 1: This question will mainly test your Pastel skills and has four sections. You should follow the steps and print the documents and reports specified. You can either print these documents and reports with your normal printer on paper (then submit your assignment 02 by post), or you can print it to a virtual printer using the task number as the file name (and then submit it electronically on myUnisa).

Please print these documents and reports immediately when the task instructs you to do so. It is often not possible to print these documents at a later stage, or the information on the printout can differ at a later stage. So print it immediately.

It is imperative that you should have worked through your Pastel Training Manual and Topic 6 in the study guide before you attempt this question. The Pastel Help function may be used wherever necessary.

Question 2: This question will test your spreadsheet (Microsoft Office Excel) skills and has 1 section. It is imperative that you should have worked through Topic 2 in the study guide before you attempt this question. In the Excel section you will use information generated in Question 1, the Pastel section. If your export from Pastel to Microsoft Excel was unsuccessful, you can recreate the export based on the screen print provided in Question 2 and the information contained in Pastel as processed in Question 1.
DECLARATION

By submitting my assignment 02, I declare that:

- I have read the Student Disciplinary Code;
- I know what plagiarism is, that plagiarism is wrong and that disciplinary steps can be taken against me if I am found guilty of plagiarism;
- Assignment 02 for AIN2601 has been completed entirely by myself without any assistance from another person;
- All the printouts (or electronic files) submitted for the AIN2601 Assignment 02 are originals made by myself and were not copied from someone else.
- I have not given assistance or made my printouts (or electronic files) for the AIN2601 Assignment 02 available to any other UNISA student.
- I know that if I am found to be in violation of this declaration I will receive 0% for Assignment 02.

Please note: You do not have to submit the declaration. By submitting your assignment you declare that you adhere to all of the above.
### COMPLETION CHECKLIST (page 1 of 2)

#### QUESTION 1

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Handed in?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SECTION A – COMPANY SETUP:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.8</td>
<td>Inventory groups listing</td>
<td></td>
</tr>
<tr>
<td>7.2</td>
<td>Supplier account (master) listing</td>
<td></td>
</tr>
<tr>
<td>8.3</td>
<td>Customer account (master) listing</td>
<td></td>
</tr>
<tr>
<td>9.3</td>
<td>Item based price list</td>
<td></td>
</tr>
<tr>
<td>9.4</td>
<td>Preferred supplier listing</td>
<td></td>
</tr>
<tr>
<td><strong>SECTION B – TAKE-ON OF OPENING BALANCES:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.3</td>
<td>General journal without contras (take-on journal)</td>
<td></td>
</tr>
<tr>
<td>11.2</td>
<td>Inventory reorder report: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>12.4</td>
<td>Bank reconciliation: period 12 of 2017</td>
<td></td>
</tr>
<tr>
<td>13.2</td>
<td>Supplier detailed ledger: period 1 to 12 of 2017</td>
<td></td>
</tr>
<tr>
<td>13.3</td>
<td>Supplier age analysis: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>14.2</td>
<td>Customer detailed ledger: period 1 to 12 of 2017</td>
<td></td>
</tr>
<tr>
<td>14.3</td>
<td>Customer age analysis: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>15.1</td>
<td>Trial balance: period 1 to 12 of 2017</td>
<td></td>
</tr>
<tr>
<td><strong>SECTION C – PROCESSING OF DAILY TRANSACTIONS:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16.3</td>
<td>Receipt cashbook batch</td>
<td></td>
</tr>
<tr>
<td>16.4</td>
<td>Purchase order – Royal Furnitures</td>
<td></td>
</tr>
<tr>
<td>16.5</td>
<td>Goods received note – Royal Furnitures</td>
<td></td>
</tr>
<tr>
<td>16.10</td>
<td>Sales quotation – Shine Foods</td>
<td></td>
</tr>
<tr>
<td>16.11</td>
<td>Tax invoice – King Fast Foods</td>
<td></td>
</tr>
<tr>
<td>16.16</td>
<td>Payment cashbook batch</td>
<td></td>
</tr>
<tr>
<td>16.17</td>
<td>Tax invoice – Shine Foods</td>
<td></td>
</tr>
<tr>
<td>16.22</td>
<td>Purchase order – Cleaning Chemicals</td>
<td></td>
</tr>
<tr>
<td>16.23</td>
<td>Goods received note – Cleaning Chemicals</td>
<td></td>
</tr>
<tr>
<td>16.24</td>
<td>Sales Order – Kate Ray</td>
<td></td>
</tr>
<tr>
<td>16.25</td>
<td>Sales return – King Fast Foods</td>
<td></td>
</tr>
<tr>
<td>16.26</td>
<td>Tax Invoice – Kate Ray</td>
<td></td>
</tr>
<tr>
<td>16.30</td>
<td>Supplier invoice – Royal Furniture</td>
<td></td>
</tr>
<tr>
<td>16.31</td>
<td>Supplier invoice – Cleaning Chemicals</td>
<td></td>
</tr>
<tr>
<td>16.32</td>
<td>Supplier invoice summary listing</td>
<td></td>
</tr>
<tr>
<td>16.34</td>
<td>Tax invoice – Shine Foods</td>
<td></td>
</tr>
<tr>
<td>16.35</td>
<td>Tax invoice summary listing</td>
<td></td>
</tr>
<tr>
<td>16.36</td>
<td>Detailed ledger – Petty cash account period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>16.42</td>
<td>Excel spreadsheet – Current value of Asset</td>
<td></td>
</tr>
<tr>
<td>16.44</td>
<td>Accrual journal</td>
<td></td>
</tr>
</tbody>
</table>
**COMPLETION CHECKLIST** (page 2 of 2)

**QUESTION 1 (continued)**

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Handed in?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>SECTION D – MONTH END PROCESSING:</strong></td>
<td></td>
</tr>
<tr>
<td>17.3</td>
<td>Bank reconciliation – May 2017</td>
<td></td>
</tr>
<tr>
<td>18.1</td>
<td>Trial balance as from 1 May 2017 to 31 May 2017</td>
<td></td>
</tr>
<tr>
<td>18.2</td>
<td>Income statement: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.3</td>
<td>Balance sheet: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.4</td>
<td>Cash movement report: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.5</td>
<td>Cash book details – Investec Bank account: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.6</td>
<td>Inventory valuation report: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.7</td>
<td>Tax type report for 201706 (01/05/2017 – 30/06/2017)</td>
<td></td>
</tr>
<tr>
<td>18.8</td>
<td>Open item remittance statement – Royal Furnitures</td>
<td></td>
</tr>
<tr>
<td>18.9</td>
<td>Balance forward remittance statement – Cleaning Chemicals</td>
<td></td>
</tr>
<tr>
<td>18.10</td>
<td>Customer age analysis: period 1 of 2018</td>
<td></td>
</tr>
<tr>
<td>18.11</td>
<td>Supplier age analysis: period 1 of 2018</td>
<td></td>
</tr>
</tbody>
</table>

**QUESTION 2**

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Handed in?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>NEW SELLING PRICE CALCULATION</strong></td>
<td></td>
</tr>
<tr>
<td>1.41</td>
<td>Maximum purchase price – FORMATTING</td>
<td></td>
</tr>
<tr>
<td>1.42</td>
<td>Maximum purchase price – FORMULAS</td>
<td></td>
</tr>
<tr>
<td>2.9</td>
<td>3D Clustered bar chart</td>
<td></td>
</tr>
</tbody>
</table>
QUESTION 1 – Pastel (70 marks) & Excel (5 marks)

- Ensure that you have carefully read paragraph 7.3.4 and pages 21 and 22 before you start with this question.
- Immediately print (either to paper or to a file using a virtual printer) when instructed to do so.
- You will be required to enter your student number in specified fields several times, for example, where you see “Student nr xxxxxxxx” or “Your own student number” or “xxxxxxxx”. You only need to include your student number in numbers and not the description “student number”. Your student number will then appear on the documents and reports requested for marking. Should your student number not appear on those documents and reports you will be awarded 0% for your whole assignment.

Mrs Zane Black worked for different restaurants for 20 years as a waitress and a manager. She later decided to open her own shop which sells Restaurant equipment and utensils to the restaurants and the public in Gauteng and surrounding areas. The name of the shop is Ready to Serve (Pty) Ltd (RTS)

Zane has an extensive experience in running a restaurant since she was part of management for a period of 5 years. She managed teams of employees from the restaurants she worked for and was responsible for looking after equipment and ordering it when there was a need. Sometimes she was made responsible for managing 3 to 5 shops at the same time.

She hired 5 employees whom she recruited from the restaurants she worked for previously. Zweli is the supervisor; Shiva is responsible for customers; Randel is responsible for suppliers; Mpho manages the cash book and Thuli is responsible for office filing. The monthly salaries for employees are as follows; Zweli receives R25 000, Randel and Shiva are paid R21 000, Mpho is paid R18 500 and Thuli is paid R16 500.

RTS has managed to recruit reliable clients which will be able to help the business to grow very rapidly. During the year Zane decided to use Pastel Partner which was used in the last restaurant she managed. She found it very useful for recording financial information.
SECTION A – COMPANY SETUP

Task 1: Use the Setup Assistant to create Ready to Serve (Pty) Ltd (RTS) on Pastel Partner.

1.1 Use the following information (use the default information provided, unless specific information is given):

- Postal address: PO Box 1050, Pretoria, 0001.
- Date sequence: DMY, with four digits per year, confirm that the Sample Date format is correct i.e. dd/mm/yyyy.
- Start date of financial year (current financial year): 01/05/2017, with each period ending on the last day of the month. RTS uses one period for each month of the year.
- In this assignment period x of 2017 will refer to the x^{th} period falling within the 2017 financial year which ends on 30/04/2017 and period x of 2018 will refer to the x^{th} period falling within the 2018 financial year which ends on 30/04/2018.
- Use the Generic Chart of Accounts as the standard chart of accounts for RTS.
- RTS has a current account at Nedbank. They also use a Petty Cash account to pay for smaller, ad-hoc expenses.
- RTS has two price lists – ‘Wholesale’ and ‘Private’. Restaurants are charged the ‘Wholesale’ prices if they register as restaurants by providing necessary documents as proof that they are restaurants. The ‘Private’ price list is for all other customers not registered as restaurants.
- The default terms for customers are 30 days and the customer accounts are prepared using open item processing.
- RTS uses a fast laser printer for printing all their business documents and correspondence on plain paper. (Before you continue please ensure that paper size on the virtual and/or physical printer you are using is set to A4. Refer to Pastel Manual Lesson 1 for instructions)

Task 2: User security

2.2 Use the following information to create the supervisor’s user account name and password:

- Do not Force strong password.
- User nr 0
  - User Name: Zweli
  - Password: Park#1
  - Security question: Which module am I busy with?
  - Security answer: AIN2601

Task 3: Edit the Chart of Accounts.

3.1 View the Trial Balance to familiarise yourself with the various general ledger accounts available in the Generic Chart of Accounts you have selected during setup.

3.2 Edit the following general ledger accounts, by setting the Tax processing to VAT – Standard rated (14%):

<table>
<thead>
<tr>
<th>Main account number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>Sales</td>
</tr>
<tr>
<td>2000</td>
<td>Cost of Sales / Purchases</td>
</tr>
</tbody>
</table>
3.3 Add the following general ledger accounts:

NB! Type your own student number in after “Sales – Kitchenware” as well as “Inventory - Furniture” account descriptions (where the “xxxxxxxx” is indicated). If the documents/printouts required later do not reflect your own student number where required, you will receive zero percent (0%) for your whole assignment!

<table>
<thead>
<tr>
<th>Main account number</th>
<th>Sub-account number</th>
<th>Description</th>
<th>Financial category</th>
<th>Report writer category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>100</td>
<td>Sales – Kitchenware (Student nr xxxxxxxx)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>200</td>
<td>Sales – Electric appliances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>300</td>
<td>Sales – Furniture</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>400</td>
<td>Sales – Cleaning chemicals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>100</td>
<td>Cost of Sales – Kitchenware</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>200</td>
<td>Cost of Sales – Electric appliances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>300</td>
<td>Cost of Sales – Furniture</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>400</td>
<td>Cost of Sales – Cleaning chemicals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7700</td>
<td>100</td>
<td>Inventory – Kitchenware</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7700</td>
<td>200</td>
<td>Inventory – Electric appliances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7700</td>
<td>300</td>
<td>Inventory – Furniture (Student nr xxxxxxxx)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7700</td>
<td>400</td>
<td>Inventory – Cleaning chemicals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5100</td>
<td></td>
<td>Share capital</td>
<td>Share Capital</td>
<td>Share Capital</td>
</tr>
<tr>
<td>5450</td>
<td></td>
<td>Long term Bank loan</td>
<td>Long term borrowings</td>
<td>Long term liabilities</td>
</tr>
<tr>
<td>8450</td>
<td></td>
<td>Inter Bank Transfers (when asked “Would you like to create Cash Book 03”– select “No”)</td>
<td>Bank</td>
<td>Bank</td>
</tr>
</tbody>
</table>

Task 4: Setup the Company parameters.

4.1 If you are using the Educational version from Masterskill, Pastel has automatically changed your company name (Ready to Serve (Pty) Ltd) to “Educational No: Sage Pastel” to prevent misuse. This is fine – do not worry!

However, we need to know that your Pastel assignment was your own work, therefore, you must change the name again to reflect your student number (all students need to do this, regardless of whether they are working on the full or educational software). Do the following:

If you are working on the Educational software:
- Select Setup – Company Parameters from the main menu
- Click inside the Company Details - Name field;
- Simultaneously press Ctrl-Shift-T;
- Enter “RTS” and your own student number, then click OK;
- The company name should now display as follows:
  “Educational No: RTS xxxxxxxx” (where xxxxxxxx will reflect your own student number).
- Click inside the Company Details – Trading Name field;
- Enter “RTS” and your own student number
- The Trading name should now display as follows: RTS xxxxxxxx” (where xxxxxxxx will reflect your own student number).
Please note that if you are using another version of Pastel than version 14 you will not have the option to insert a Trading name – that is fine.

NB! If **ALL** the Pastel printouts required do not reflect your own student number next to the company’s name you will receive zero percent (0%) for your assignment!

4.2 Use the following information:

- Contact name: Zane
- Contact surname: Black
- E-mail: zane@rts.co.za
- Telephone 1: 012 4415500
- VAT Registration number: 474329456 – You will receive an error message “VAT registration number is invalid. Please ensure you have entered the number correctly.” This happens because Pastel has a built in VAT registration number validation process to ensure that only valid VAT numbers are entered.
- You are welcome to leave this field blank for assignment purposes, alternatively make use of an existing company’s VAT number which can be found on a till slip or the internet. You will note that Pastel will accept this VAT number as it is a valid registered number.

4.3 RTS uses only one set of numbers for their company and they have decided to start the new financial year with the default Pastel document numbers.

4.4 Enter the *Inter Bank Transfers account* as the Cash Books Transfer Account.

4.5 Make a backup of RTS Pastel company in a new folder named “RTS parameters”. Save a copy of this backup on an external memory device.
Task 5: Setup the users, entry types and tax

Users:
RTS has four people working in their accounts department. Separate functions are allocated to each of the four people on Pastel to ensure segregation of duties.

5.1 Setup the users listed below with the access rights as indicated:

<table>
<thead>
<tr>
<th>Designation</th>
<th>Accountant</th>
<th>Sales clerk</th>
<th>Purchase clerk</th>
<th>Cashbook clerk</th>
</tr>
</thead>
<tbody>
<tr>
<td>User nr</td>
<td>00</td>
<td>01</td>
<td>02</td>
<td>03</td>
</tr>
<tr>
<td>User Name</td>
<td>Zweli</td>
<td>Shiva</td>
<td>Randel</td>
<td>Mpho</td>
</tr>
<tr>
<td>Password</td>
<td>Park#1</td>
<td>Table#2</td>
<td>Cups#3</td>
<td>Plate#4</td>
</tr>
</tbody>
</table>

The above mentioned passwords are case sensitive so please type it carefully

<table>
<thead>
<tr>
<th>Email</th>
<th><a href="mailto:zweli@rts.co.za">zweli@rts.co.za</a></th>
<th><a href="mailto:shiva@rts.co.za">shiva@rts.co.za</a></th>
<th><a href="mailto:randel@rts.co.za">randel@rts.co.za</a></th>
<th><a href="mailto:mpho@rts.co.za">mpho@rts.co.za</a></th>
</tr>
</thead>
</table>

You can only adjust the Menu access and Processing options for each user as instructed below after copying from the above-mentioned group (that means you need to click on “Copy from Group” after selecting from the drop down menu). When copying from a group you will be asked if you want to overwrite the user - select yes.

<table>
<thead>
<tr>
<th>Menu Access</th>
<th>All.</th>
<th>Update the <strong>Edit</strong> menu as follow:</th>
<th>Update the <strong>Edit</strong> menu as follow:</th>
<th>Update the <strong>Edit</strong> menu as follow:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Keep options as automatically selected.</td>
<td>Only <strong>Customers</strong> must be selected.</td>
<td>Only <strong>Suppliers</strong> must be selected.</td>
<td>Deselect all options under the <strong>Edit</strong> menu.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>All other options under the <strong>Edit</strong> menu must be deselected.</td>
<td>All other options under the <strong>Edit</strong> menu must be deselected.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Update the <strong>Process</strong> menu as follow:</td>
<td>Update the <strong>Process</strong> menu as follow:</td>
<td>Update the <strong>Process</strong> menu as follow:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Only <strong>Customers</strong> and <strong>Match open item</strong> must be selected.</td>
<td>Only <strong>Suppliers</strong> and <strong>Match open item</strong> must be selected.</td>
<td>Only <strong>Cashbook; Bank Reconciliation; Match open item</strong> and all options under <strong>Receipts</strong> must be selected.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>All other options under the <strong>Process</strong> menu must be deselected.</td>
<td>All other options under the <strong>Process</strong> menu must be deselected.</td>
<td>All other options under the <strong>Process</strong> menu must be deselected.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Keep all other Menu options as is.</td>
<td>Keep all other Menu options as is.</td>
<td>Keep all other Menu options as is.</td>
<td></td>
</tr>
<tr>
<td>User Name</td>
<td>Accountant</td>
<td>Sales clerk</td>
<td>Purchase clerk</td>
<td>Cashbook clerk</td>
</tr>
<tr>
<td>-----------</td>
<td>------------</td>
<td>-------------</td>
<td>----------------</td>
<td>----------------</td>
</tr>
<tr>
<td>00 – Zweli</td>
<td>01 – Shiva</td>
<td>02 – Randel</td>
<td>03 – Mpho</td>
<td></td>
</tr>
</tbody>
</table>
| Processing options | All. Keep options as automatically selected. | General ledger: Only select:  
- Multi Period Processing  
- Can change transaction date  
- Can update batches  
- Can delete batches  
Customers: Keep all the current options selected as is. Additionally also select the following:  
- Change discounts while processing.  
- Can delete documents.  
- Can process invoices if customer is overdue. Deselect the following:  
- Can exceed credit limit.  
 Suppliers: Deselect all options.  
Inventory: Deselect all options. | General ledger: Only select:  
- Multi Period Processing  
- Can change transaction date  
- Can delete batches  
Customers: Deselect all options.  
 Suppliers: Deselect all options.  
Inventory: Deselect all options. | General ledger: Keep all the current options selected as is. Additionally also select the following:  
- Can process bank transfers.  
- Can change transaction date  
- Multi Period Processing  
Customers: Deselect all options.  
 Suppliers: Deselect all options.  
Inventory: Deselect all options. |

When you return to a user already created you will note that the “Copy from Group” selection reflects as “Supervisor”. This is fine – do not worry! The selections you have made for each user have not disappeared therefore please do not click on “Copy from Group” again. Pastel changes the dropdown list back to “Supervisor” in the event you want to change the specific user’s settings and want to copy from group again.

Entry types:

5.2 Change the Entry type descriptions for the two cashbooks so that the payments and receipts reflect the bank account names, refer back to Task 1.1, rather than CB1 or CB2 and select Contra in Detail for both cash books.

Tax:

5.3 Ensure the Tax Default Entry method is set to Inclusive.

5.4 Set the Tax Manager Tax Reporting Frequency as Category B – 2 Monthly, ending at the end of every even month.
Task 6: Setup of Customers control, Suppliers control and Inventory

Customers control:

6.1 Setup the Customers control configuration to Print the Tax amount on the document lines and insert the correct Tax Reference Prompt Amount as per the VAT guidelines.

6.2 Setup the Customer statements to have three Ageing totals, and the Customer statements to display the following messages:
   - Terms: “Please pay before the end of the month.”
   - Terms + 1: “Your account is overdue. Please pay ASAP.”
   - Terms + 2: “Your account is long overdue. Please pay immediately.”

6.3 Setup the Customer Early Payment Terms as 5% within 10 days from invoice date and setup the Default Tax Entry Method as Inclusive and the Customer Default processing method as open item.

Suppliers control:

6.4 Setup the Suppliers control configuration to Print the Tax amount on the document lines and ensure the Goods Received Notes are set to mandatory.

6.5 Setup the Normal monthly payment terms as 60 days; Supplier Early Payment Terms as 10% within 15 days from last day of period; the Supplier Default processing method as open item and the Default Tax Entry Method as Inclusive.

Inventory:

6.6 Setup the Inventory Decimals for Quantity to 0; set both the Maximum Line Discount % and the Maximum Invoice Discount % to 20%.

6.7 On the Integration/Groups tab:
   - Ensure the Integrate Inventory to General Ledger tick box is ticked;
   - Select Automatic Allocation of Costs to Projects at Time of Sale;
   - Enter the information as per the table below:

<table>
<thead>
<tr>
<th>Code</th>
<th>001</th>
<th>002</th>
<th>003</th>
<th>004</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Kitchenware</td>
<td>Electric appliances</td>
<td>Furniture</td>
<td>Cleaning chemicals</td>
</tr>
<tr>
<td>Default Buy tax</td>
<td>01</td>
<td>01</td>
<td>01</td>
<td>01</td>
</tr>
<tr>
<td>Default Sell tax</td>
<td>01</td>
<td>01</td>
<td>01</td>
<td>01</td>
</tr>
<tr>
<td>Sales</td>
<td>1000/100</td>
<td>1000/200</td>
<td>1000/300</td>
<td>1000/400</td>
</tr>
<tr>
<td>Adjustment</td>
<td>2100/000</td>
<td>2100/000</td>
<td>2100/000</td>
<td>2100/000</td>
</tr>
<tr>
<td>Cost of sales</td>
<td>2000/100</td>
<td>2000/200</td>
<td>2000/300</td>
<td>1000/400</td>
</tr>
<tr>
<td>Inventory</td>
<td>7700/100</td>
<td>7700/200</td>
<td>7700/300</td>
<td>1000/400</td>
</tr>
<tr>
<td>Count variance</td>
<td>2150/000</td>
<td>2150/000</td>
<td>2150/000</td>
<td>2150/000</td>
</tr>
<tr>
<td>Purchase variance</td>
<td>2200/000</td>
<td>2200/000</td>
<td>2200/000</td>
<td>2200/000</td>
</tr>
</tbody>
</table>

- **Note:** The above integration is critical to ensure that your transactions will be posted to the correct general ledger accounts!

6.8 Print the Inventory Groups Listing for all inventory groups.

6.9 Make a backup of RTS Pastel company in a new folder named “RTS defaults”. Save a copy of this backup on an external memory device.
# Tasks 7 and 8: VAT implications on supplier and customer account setup

Please take note of the following when completing Tasks 7 and 8:

- The **customer** is NOT a registered VAT-vendor: The default tax type will still be selected as 01, as Ready to Serve (Pty) Ltd is a registered VAT-vendor and should raise output VAT on all sales and in turn is entitled to claim input VAT on purchases. (The customer will not have a VAT registration number).

- The **supplier** is NOT a registered VAT-vendor: The default tax type will be selected as 00, as the supplier will not raise output VAT on their sales. Ready to Serve (Pty) Ltd is therefore not allowed to claim input VAT on purchases from a supplier who is not registered for VAT.

## Task 7: Edit Supplier accounts.

### 7.1 Create Supplier accounts for the suppliers listed below:

NB! Type your own student number after each supplier name (where the “xxxxxxxx” is indicated).

<table>
<thead>
<tr>
<th>Description:</th>
<th>Royal Furnitures (Student nr: xxxxxxxx)</th>
<th>Fine Appliances (Student nr: xxxxxxxx)</th>
<th>HomeWare (Student nr: xxxxxxxx)</th>
<th>Cleaning chemicals (Student nr: xxxxxxxx)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account code:</td>
<td>RYF001</td>
<td>FNA001</td>
<td>HMW001</td>
<td>CCM001</td>
</tr>
<tr>
<td>Postal address:</td>
<td>PO Box 101 Centurion 0140</td>
<td>PO Box 500 Durban 4000</td>
<td>PO Box 510 Cape Town 8000</td>
<td>PO Box 825 Port Elizabeth 6001</td>
</tr>
<tr>
<td>Delivery address:</td>
<td>25 Valley Street Lyttelton 0157</td>
<td>101 Good Avenue Durban 4001</td>
<td>25 South Street Cape Town 8001</td>
<td>123 Nelson Street Port Elizabeth 6000</td>
</tr>
<tr>
<td>Contact name:</td>
<td>Your own surname</td>
<td>Your own surname</td>
<td>Your own surname</td>
<td>Your own surname</td>
</tr>
<tr>
<td>Telephone:</td>
<td>(012) 335-5000</td>
<td>(031) 532-3000</td>
<td>(021) 447-8120</td>
<td>(041) 353-2120</td>
</tr>
<tr>
<td>Fax:</td>
<td>(012) 335-5230</td>
<td>(031) 532-3555</td>
<td>(021) 447-8520</td>
<td>(041) 353-2122</td>
</tr>
<tr>
<td>E-mail:</td>
<td><a href="mailto:admin@royal.co.za">admin@royal.co.za</a></td>
<td><a href="mailto:info@appliances.co.za">info@appliances.co.za</a></td>
<td><a href="mailto:reception@homewa.re.co.za">reception@homewa.re.co.za</a></td>
<td><a href="mailto:admin@cchemicals.co.za">admin@cchemicals.co.za</a></td>
</tr>
<tr>
<td>Tax code:</td>
<td>VAT standard rated</td>
<td>Not a registered VAT vendor</td>
<td>VAT standard rated</td>
<td>VAT standard rated</td>
</tr>
<tr>
<td>Tax reference:</td>
<td>454589432</td>
<td>N/A</td>
<td>468789334</td>
<td>495678960</td>
</tr>
<tr>
<td>Credit limit:</td>
<td>R420 000.00</td>
<td>R85 000.00</td>
<td>R250 000.00</td>
<td>R200 000.00</td>
</tr>
</tbody>
</table>

NB! If the documents/printouts required later do not reflect your own student number as part of the supplier name or your own surname as the contact name, you will receive zero percent (0%) for your whole assignment!

### 7.2 Print the Supplier account (master) listing, sorted in supplier code sequence with details shown.


Task 8: Edit Customer accounts.

8.1 Create Customer categories with the same names as the Price lists.

8.2 Create Customer accounts for the customers listed below and allocate each customer to the correct customer category:

NB! Type your own student number in after each customer name (where the “xxxxxxxx” is indicated).

<table>
<thead>
<tr>
<th>Description:</th>
<th>Shine Foods (Student nr: xxxxxxxx)</th>
<th>King Fast Foods (Student nr: xxxxxxxx)</th>
<th>Kate Ray (Student nr: xxxxxxxx)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account code:</td>
<td>SHI001</td>
<td>KFF001</td>
<td>KTR001</td>
</tr>
<tr>
<td>Postal address:</td>
<td>Create your own</td>
<td>Create your own</td>
<td>Create your own</td>
</tr>
<tr>
<td>Delivery address:</td>
<td>Create your own</td>
<td>Create your own</td>
<td>Create your own</td>
</tr>
<tr>
<td>Contact name:</td>
<td>Your own first name</td>
<td>Your own first name</td>
<td>Your own first name</td>
</tr>
<tr>
<td>Telephone:</td>
<td>Create your own</td>
<td>Create your own</td>
<td>Create your own</td>
</tr>
<tr>
<td>Fax:</td>
<td>Create your own</td>
<td>Create your own</td>
<td>Create your own</td>
</tr>
<tr>
<td>E-mail:</td>
<td>Create your own</td>
<td>Create your own</td>
<td>Create your own</td>
</tr>
<tr>
<td>Tax code:</td>
<td>VAT standard rated</td>
<td>VAT standard rated</td>
<td>Not a registered VAT vendor</td>
</tr>
<tr>
<td>Tax reference:</td>
<td>458092316</td>
<td>478792456</td>
<td>N/A</td>
</tr>
<tr>
<td>Price list:</td>
<td>Wholesale</td>
<td>Wholesale</td>
<td>Private</td>
</tr>
<tr>
<td>Invoice discount %</td>
<td>5%</td>
<td>0%</td>
<td>2%</td>
</tr>
<tr>
<td>Credit limit:</td>
<td>R150,000.00</td>
<td>R100,000.00</td>
<td>R50,000.00</td>
</tr>
</tbody>
</table>

NB! If the documents/printouts required later do not reflect your own student number as part of the customer name, your own first name as the contact name or other unique contact details where you have to create your own information above, you will receive zero percent (0%) for your whole assignment!

8.3 Print the Customer account (master) listing, sorted in customer account name sequence for all customer categories and with details shown.

8.4 Make a backup of RTS Pastel company in a new folder named “RTS S&C setup”. Save a copy of this backup on an external memory device.
Task 9: Edit Inventory categories and items.

9.1 Create four Inventory categories namely Kitchenware, Electric appliances, Furniture and Cleaning chemicals.

9.2 Create the Inventory items listed below, using the correct category and inventory group according to the item description. When creating the inventory items:

- Insert your student number as the inventory code for the inventory item “Cutting board”. Note: if your student number is not 8 characters long add an Z at the end of your student number to ensure it is 8 characters in length
- Create your own unique inventory code for the “Mixer” inventory item indicated as ???????? in the table. Note the inventory code must be 8 characters in length.

<table>
<thead>
<tr>
<th>Inventory Code and Description</th>
<th>Unit</th>
<th>Wholesale Selling Price (Incl. VAT)</th>
<th>Private Selling Price (Incl. VAT)</th>
<th>Preferred Supplier Code</th>
<th>Supplier Inventory Code</th>
<th>Min Qty</th>
<th>Max Qty</th>
</tr>
</thead>
<tbody>
<tr>
<td>STLtbl20 Steel table</td>
<td>Each</td>
<td>R 180.00</td>
<td>R 200.00</td>
<td>RYF001</td>
<td>ST001</td>
<td>60</td>
<td>150</td>
</tr>
<tr>
<td>KTNchr25 Kitchen chairs</td>
<td>Each</td>
<td>R 500.00</td>
<td>R 600.00</td>
<td>RYF001</td>
<td>CH324</td>
<td>100</td>
<td>200</td>
</tr>
<tr>
<td>Your own student number</td>
<td></td>
<td></td>
<td></td>
<td>HMW001</td>
<td>CB001</td>
<td>350</td>
<td>500</td>
</tr>
<tr>
<td>Cutting board</td>
<td>Each</td>
<td>R 50.00</td>
<td>R 60.00</td>
<td>HMW001</td>
<td>CL24D</td>
<td>260</td>
<td>350</td>
</tr>
<tr>
<td>25CLndr1 Colander</td>
<td>Each</td>
<td>R 80.00</td>
<td>R 90.00</td>
<td>HMW001</td>
<td>DE001</td>
<td>90</td>
<td>150</td>
</tr>
<tr>
<td>????????? Mixer</td>
<td>Each</td>
<td>R 1,200.00</td>
<td>R 1,300.00</td>
<td>FNA001</td>
<td>MX551</td>
<td>50</td>
<td>120</td>
</tr>
<tr>
<td>DCNG10eq Dicing machine</td>
<td>Each</td>
<td>R 1,100.00</td>
<td>R 1,150.00</td>
<td>FNA001</td>
<td>DE001</td>
<td>150</td>
<td>200</td>
</tr>
<tr>
<td>HANDSTNS Hand sanitizer</td>
<td>25Lt</td>
<td>R 320.00</td>
<td>R 350.00</td>
<td>CCM001</td>
<td>HSNT1</td>
<td>85</td>
<td>120</td>
</tr>
<tr>
<td>5DSHWng2 Dish washing liquid</td>
<td>25Lt</td>
<td>R 260.00</td>
<td>R 280.00</td>
<td>CCM001</td>
<td>DWL01</td>
<td>120</td>
<td>150</td>
</tr>
</tbody>
</table>

- Note: remember that if you select the wrong inventory group, your allocations in the financial statements will be wrong!
- NB! If the documents/printouts required subsequently do not reflect your own student number as the inventory code for the “Cutting board” or your own unique inventory code for the “Mixer” you will receive zero percent (0%) for your whole assignment!

9.3 Print the Item based price list, sorted by category, inclusive of VAT for both Wholesale and Private prices and show zero quantity items.

9.4 Print the Preferred supplier listing, showing preferred supplier only, grouped by suppliers.

9.5 Make a backup of RTS Pastel company in a new folder named “RTS setup”. Save a copy of this backup on an external memory device.
SECTION B – TAKE-ON OF OPENING BALANCES

Task 10: Process take-on general journals

10.1 Create the four sub-accounts required for the take-on of the opening balances.

10.2 Process (but do not update) the General Journals to take-on the trial balance balances using the appropriate opening balance sub-accounts.

Ready To Serve (Pty) Ltd
Trial Balance
30 April 2017

<table>
<thead>
<tr>
<th>Dr</th>
<th>Cr</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retained Income</td>
<td>259 225.74</td>
</tr>
<tr>
<td>Share Capital</td>
<td>1 600 000.00</td>
</tr>
<tr>
<td>Land and buildings @ Cost</td>
<td>1 100 000.00</td>
</tr>
<tr>
<td>Computer Equipment @ Cost</td>
<td>60 000.00</td>
</tr>
<tr>
<td>Computer Equipment - Accumulated Depreciation</td>
<td>30 000.00</td>
</tr>
<tr>
<td>Furniture &amp; Fittings @ Cost</td>
<td>36 800.00</td>
</tr>
<tr>
<td>Furniture &amp; Fittings - Accumulated Depreciation</td>
<td>14 720.00</td>
</tr>
<tr>
<td>Motor Vehicles @ Cost</td>
<td>450 000.00</td>
</tr>
<tr>
<td>Training Equipment - Accumulated Depreciation</td>
<td>120 000.00</td>
</tr>
<tr>
<td>Nedbank Current Account</td>
<td>243 845.34</td>
</tr>
<tr>
<td>Petty Cash (float)</td>
<td>5 600.00</td>
</tr>
<tr>
<td>Inventory Control</td>
<td>255 600.00</td>
</tr>
<tr>
<td>Customer Control</td>
<td>230 300.00</td>
</tr>
<tr>
<td>Supplier Control</td>
<td>345 600.00</td>
</tr>
<tr>
<td>VAT Control</td>
<td>12 599.60</td>
</tr>
<tr>
<td></td>
<td>2 382 145.34</td>
</tr>
<tr>
<td></td>
<td>2 382 145.34</td>
</tr>
</tbody>
</table>

10.3 Print the General Journal without contras.

10.4 Update the General Journal batch.

10.5 Make a backup of RTS Pastel company in a new folder named “Takeon TB”. Save a copy of this backup on an external memory device.
Task 11: Process take-on inventory journals

11.1 Process and update the Inventory Journals to take-on the inventory items at year end.

- Note: The ????????? represents the unique inventory code you have created in Task 9.2. for the “Mixer” inventory item
- Your own student number will be reflected as the inventory code of the inventory item “Cutting board” if you have followed the instructions in Task 9.2 correctly.

Ready to Serve (Pty) Ltd
Inventory valuation
30 April 2017

<table>
<thead>
<tr>
<th>Inventory code</th>
<th>Description</th>
<th>Quantity</th>
<th>Latest cost price (excl. VAT)</th>
<th>Total</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>STLtbl20</td>
<td>Steel table</td>
<td>101</td>
<td>R 100.00</td>
<td>R 10 100.00</td>
<td></td>
</tr>
<tr>
<td>KTNchr25</td>
<td>Kitchen chairs</td>
<td>130</td>
<td>R 280.00</td>
<td>R 36 400.00</td>
<td>R 45 500.00</td>
</tr>
<tr>
<td>Your own student number</td>
<td>Cutting board</td>
<td>400</td>
<td>R 45.00</td>
<td>R 18 000.00</td>
<td></td>
</tr>
<tr>
<td>25CLndr1</td>
<td>Colander</td>
<td>300</td>
<td>R 25.00</td>
<td>R 7 500.00</td>
<td>R 25 500.00</td>
</tr>
<tr>
<td>??????????</td>
<td>Mixer</td>
<td>105</td>
<td>R 820.00</td>
<td>R 86 100.00</td>
<td></td>
</tr>
<tr>
<td>DCNG10eq</td>
<td>Dicing machine</td>
<td>130</td>
<td>R 750.00</td>
<td>R 97 500.00</td>
<td>R 183 600.00</td>
</tr>
<tr>
<td>HANDSTNS</td>
<td>Hand sanitizer</td>
<td>0</td>
<td>R210.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5DSHWng2</td>
<td>Dish washing liquid</td>
<td>0</td>
<td>R160.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

R 255 600.00

11.2 Print the Inventory reorder report for period 1 of 2017, sorted by Description, grouped by Supplier, Without supplier details, Include zero minimum reorder items and include zero quantity to order items.

11.3 Make a backup of RTS Pastel company in a new folder named “Takeon Inventory”. Save a copy of this backup on an external memory device.
Task 12: Process take-on cashbook

12.1 Process and update the current account and petty cash opening balances in the cashbook by referring to the Trial Balance in Task 10.1.

12.2 For April 2017, process and update the outstanding payments and deposits from the Bank Reconciliation into the current account cashbook.

**NB! Type your own student number where the “xxxxxxxx” is indicated when processing RC58 or you will receive zero percent (0%) for your assignment!**

**Ready to Serve (Pty) Ltd**

**Bank Reconciliation Statement**

**30 April 2017**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance per Bank Statement</td>
<td>242 503.40</td>
</tr>
<tr>
<td>Plus: Receipts not yet deposited</td>
<td></td>
</tr>
<tr>
<td>25 April 2017</td>
<td>RC45</td>
</tr>
<tr>
<td>Total outstanding deposits:</td>
<td></td>
</tr>
<tr>
<td>Less: Cheques not yet presented</td>
<td></td>
</tr>
<tr>
<td>26 April 2017</td>
<td>CH104</td>
</tr>
<tr>
<td>28 April 2017</td>
<td>CH107</td>
</tr>
<tr>
<td>Total outstanding cheques:</td>
<td></td>
</tr>
<tr>
<td>Reconciled Bank Balance</td>
<td>243 845.34</td>
</tr>
<tr>
<td>Bank balance per Trial Balance</td>
<td>243 845.34</td>
</tr>
<tr>
<td>Difference</td>
<td>0.00</td>
</tr>
</tbody>
</table>

12.3 Reconcile **only the bank opening balance** amount so that the bank reconciliation on Pastel Partner resembles the bank reconciliation provided. Update the bank reconciliation.

12.4 **Print the bank reconciliation** for period 12 of 2017.

12.5 Make a backup of RTS Pastel company in a new folder named “Takeon Cashbook”. Save a copy of this backup on an external memory device.
Task 13: Process take-on supplier journals

13.1 Process and update the Supplier Journals to take-on the supplier invoice details in the correct periods for age analysis purposes.

Ready to Serve (Pty) Ltd
Supplier Age Analysis
30 April 2017

<table>
<thead>
<tr>
<th>Supplier code</th>
<th>90 days</th>
<th>60 days</th>
<th>30 days</th>
<th>Current</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>FNA001</td>
<td>25 000.00</td>
<td>39 500.00</td>
<td>64 500.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>HMW001</td>
<td>50 800.00</td>
<td>36 000.00</td>
<td>168 500.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>RYF 001</td>
<td>83 700.00</td>
<td>28 900.00</td>
<td>112 600.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The supplier balances are made up as follows:

**FNA001**
- 15 Jan 17 Invoice 336
  - 25 000.00
- 19 Mar 17 Invoice 542
  - 39 500.00

**HMW001**
- 27 Feb 17 Invoice 902
  - 50 800.00
- 17 Mar 17 Invoice 1005
  - 36 000.00
- 26 Apr 17 Invoice 2023
  - 39 700.00
- 30 Apr 17 Invoice 2340
  - 42 000.00

**RYF001**
- 15 Feb 17 Invoice 450
  - 28 500.00
- 28 Feb 17 Invoice 501
  - 55 200.00
- 25 Apr 17 Invoice 2001
  - 28 900.00

13.2 Print the Supplier Detailed Ledger by Entry type for period 1 to 12 of 2017, with Each period shown separately.

13.3 Print the Supplier Age Analysis for period 1 of 2018, sorted in Supplier code sequence, Print the descriptions, as well as the Full details, but Do not print transactions.

13.4 Make a backup of RTS Pastel company in a new folder named “Takeon Suppliers”. Save a copy of this backup on an external memory device.
Task 14: Process take-on customer journals

14.1 Process and update the Customer Journals to take-on the customer invoice details in the correct periods for age analysis purposes.

Ready to Server (Pty) Ltd
Customer Age Analysis
30 April 2017

<table>
<thead>
<tr>
<th>Customer code</th>
<th>60 days</th>
<th>30 days</th>
<th>Current</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>KFF001</td>
<td>28 000.00</td>
<td>59 000.00</td>
<td>87 000.00</td>
<td></td>
</tr>
<tr>
<td>KTR001</td>
<td>13 500.00</td>
<td>22 500.00</td>
<td>36 000.00</td>
<td></td>
</tr>
<tr>
<td>SHI001</td>
<td>29 300.00</td>
<td>32 000.00</td>
<td>46 000.00</td>
<td>107 300.00</td>
</tr>
</tbody>
</table>

29 300.00   73 500.00   127 500.00   230 300.00

The customer balances are made up as follows:

**KFF001**
- 31 Mar 17 IN904 28 000.00 28 000.00
- 12 Apr 17 IN925 22 300.00
- 28 Apr 17 IN972 36 700.00 59 000.00

Total 87 000.00

**KTR001**
- 31 Mar 17 IN870 13 500.00 13 500.00
- 25 Apr 17 IN940 22 500.00 22 500.00

Total 36 000.00

**SHI001**
- 16 Feb 17 IN701 29 300.00 29 300.00
- 10 Mar 17 IN850 32 000.00 32 000.00
- 30 Apr 17 IN985 46 000.00 46 000.00

Total 107 300.00

14.2 Print the Customer Detailed Ledger by Customer for period 1 to 12 of 2017, sorted in Account name sequence, with Each period shown separately.

14.3 Print the Customer Age Analysis for period 1 of 2017, sorted by Description, Print the descriptions, as well as the Full details, but Do not print transactions.

14.4 Make a backup of RTS Pastel company in a new folder named “Takeon Customers”. Save a copy of this backup on an external memory device.

Task 15: Print take-on trial balance

15.1 Print the trial balance for period 1 to 12 of 2017, use sub-accounts, but Do not print zero items.
SECTION C – PROCESSING OF DAILY TRANSACTIONS

Task 16: Process transactions

NOTE: All calculations should be rounded to two decimal digits if necessary.

NB! You will have to log-on as the correct employee to process the various transactions.

Refer to the User setup information in Task 5.1 to review the User functions and passwords. To log-on as a different user you need to go to the File menu, then open and select the RTS company, then insert the password for the required user. Repeat this for every change in user. Always use the lowest level of employee to complete the task. Notice how the menu and functions are limited for the various users.

The first time you use a new user you will be required to create a security question and security answer. For each user create the following:

- Security question: Which module am I busy with?
- Security answer: AIN2601

You can also create your own security questions and answers but please note that if you forget your security answers, lecturers will not be able to help you.

16.1 On 1 May 2017 King Fast Food and Kate Ray pay the full amount due on 30 April 2017. Capture receipt nr RC75 and RC76 respectively for these payments received. (Tip: You may want to carefully examine the customers’ account setup and the customer age analysis.) Match the receipt amount and discount (if applicable) to the sales invoices for Everest First and Edmund Norgay.

16.2 On 2 May 2017 Shine Foods pays RTS for the full amount outstanding on this date. (Tip: You may want to carefully examine the customers’ account setup and the customer age analysis.) Capture receipt RC77 for this payment received. Note: you must use your student number in the description column, else you will receive zero percent (0%) for your whole assignment! Match the receipt amount and discount (if applicable) to the sales invoices for Shine Foods.

16.3 Print the Receipt cashbook batch with contras.

16.4 For the following items prepare a purchase order for Royal Furnitures dated 4 May 2017. Enter the latest cost price excluding VAT:

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>35</td>
<td>Kitchen chairs</td>
</tr>
<tr>
<td>20</td>
<td>Steel tables</td>
</tr>
</tbody>
</table>

Include this remark after the Steel tables: “Please only provide white tables”

Print this Purchase order.

(Note: if your printer’s paper settings are not on A4, the bottom part of your documents will not print correctly! Refer to the Pastel Manual for detail guidance on how to correct this.)

16.5 Convert the purchase order of Royal Furnitures to a goods received note dated 5 May 2017 for all the items ordered, except that only 15 Steel tables were delivered. Remove the whole original purchase order.

Print this Goods received note.

16.6 Increase the petty cash float amount to R7 000 by transferring the necessary amount from Nedbank current account to the Petty Cash account on 8 May 2017 with cash cheque CH125.

16.7 Tshwane Cleaning Services help you with office cleaning for a standard weekly fee of R1 000.00 including VAT. Tshwane Cleaning Services is a registered VAT vendor. Pay Tshwane Cleaning Services on 9 May 2017 out of Petty Cash (petty cash voucher PC35) the standard weekly amount.
16.8 Update all open batches which can be updated. (Tip: Remember to log on with the correct user, view open batches, then jump to correct batch and update from there.)

16.9 Make a backup of RTS Pastel company in a new folder named “RTS 16.9”. Save a copy of this backup on an external memory device.

16.10 Prepare a sales quotation for Shine Foods dated 10 May 2017 to expire after 7 days for:

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Cutting Boards</td>
</tr>
<tr>
<td>8</td>
<td>Colander</td>
</tr>
<tr>
<td>5</td>
<td>Mixer</td>
</tr>
</tbody>
</table>

Print this Sales quotation.

16.11 Sell the following items to King Fast Foods with a tax invoice dated 11 May 2017. Give them an additional 15% discount on all Furniture bought. Their order number is KFF329. (Take note of the built in Pastel control! Consider what you will do in a real life situation to solve this problem. Make sure you DO manage to sell these items to the customer!):

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Dicing Machine</td>
</tr>
<tr>
<td>2</td>
<td>Mixer</td>
</tr>
<tr>
<td>20</td>
<td>Kitchen chairs</td>
</tr>
<tr>
<td>5</td>
<td>Steel tables</td>
</tr>
<tr>
<td>10</td>
<td>Cutting board</td>
</tr>
<tr>
<td>5</td>
<td>Colander</td>
</tr>
</tbody>
</table>

Print this Tax invoice.

16.12 Use the Remittance Assistant on 12 May 2017 to pay HomeWare and Royal Furnitures the full amount due on or before 30 April 2017. Do not pay any amount which is only due in the 2018 financial year. Use EMay01 as the starting reference number. Do not print remittances and cheques. Note: use F3 to manually match the payments created in the cashbook.

16.13 On 13 May 2017 pay Royal Furniture with cheque CH126, the full amount outstanding on this date. (Tip: You may want to carefully examine the suppliers’ account setup and the supplier age analysis.) . Note: you must use your student number in the description column, else you will receive zero percent (0%) for your whole assignment! Match the payment amount and discount (if applicable) to the supplier invoices for Berg Tents.

16.14 On 15 May 2017, pay R3 525.80 with cheque CH127 to Home Painters, a registered VAT vendor, for painting your offices, which included R1 025.80 for the paint and R2 500.00 for the painting work done by them. All costs were allocated to Office Repairs Account.

16.15 On 16 May 2017, pay R2 800.00 to Telkom for telephone calls with cheque CH128.

16.16 Print the Payment cashbook batch with contras.

16.17 Convert the sales quotation created in task 16.10 for Shine Foods to a tax invoice dated 16 May 2017. They have accepted the quotation in full. Remove the whole original document. Their order number is SHI241.

Print this tax invoice.
Pay Tshwane Cleaning Services on 17 May 2017 out of Petty Cash (petty cash voucher PC36) the standard weekly amount.

On 18 May 2017 reimburse the office manager out of Petty Cash (petty cash voucher PC37). She purchased stationery to the value of R895.50 at Miles Bookshop (not a registered VAT-vendor).

Update all open batches which can be updated. (Tip: Remember to log on with the correct user, view open batches, then jump to correct batch and update from there.)

Make a backup of RTS Pastel company in a new folder named “RTS 16.21”. Save a copy of this backup on an external memory device.

Cleaning Chemicals was closed for about 3 weeks due to industrial action by employees. RTS struggled to find a new supplier and they ran out of stock on Dish washing liquids and Hand sanitisers before the end of 2017 financial year. On the 19th of May 2017 RTS realized that Cleaning chemicals has opened for business and they were able to send their orders.

Prepare a purchase order for Cleaning Chemicals dated 19 May 2017 with the following items. Enter the latest cost price excluding VAT

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>150</td>
<td>Dish washing liquid</td>
</tr>
<tr>
<td>120</td>
<td>Hand sanitiser</td>
</tr>
</tbody>
</table>

Convert the purchase order of Cleaning Chemicals into a goods received note dated 20 May 2017 for all the items ordered, except that only 110 Hand Sanitisers were delivered. Remove the whole original purchase order.

Create a sales order, dated 20 May 2017, for Kate Ray who sent an order for the following items. Her order number is KTR05.

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Colander</td>
</tr>
<tr>
<td>5</td>
<td>Cutting board</td>
</tr>
<tr>
<td>8</td>
<td>Kitchen chairs</td>
</tr>
</tbody>
</table>

On 22 May 2017 King Fast Foods returned 4 Kitchen chairs and 2 Cutting boards sold to them on 11 May 2017. Both items are no longer needed in the shop due to the shortage of space. These items can therefore still be sold because they were never used. Process a sales return document for King Fast Foods, including an appropriate message on the sales return document. (Make sure you choose the correct document type for this transaction!) (Tip: You may want to carefully examine the related original tax invoice before processing this sales return).

Convert the sales order for Kate Ray to a tax invoice on 22 May 2017. Remove the whole original sales order. He has accepted the sales order in full, except that he now wants 5 Colanders and only 4 Cutting boards.

Print this tax invoice.
16.27 Pay Tshwane Cleaning Services on 23 May 2017 out of Petty Cash (petty cash voucher PC38) the standard weekly amount.

16.28 Update all open batches which can be updated. (Tip: Remember to log on with the correct user, view open batches, then jump to correct batch and update from there.)

16.29 Make a backup of RTS Pastel company in a new folder named “RTS 16.29”. Save a copy of this backup on an external memory device.

16.30 You received supplier invoice nr 2879 from Royal Furnitures. Convert the goods received notes for Royal Furnitures to a supplier invoice dated 23 May 2017. Royal Furnitures has used the latest cost price (incl. VAT) for all the Kitchen chairs. The Steel tables however now cost R120.00 each including VAT. Because of the short delivery on 5 May 2017, they have also given you a 10% discount on the 15 Steel tables (on this item only) received on 5 May.

Print this invoice.

16.31 You received supplier invoice nr 820 from Cleaning Chemicals. Convert the goods received note of Cleaning Chemicals to a supplier invoice dated 24 May 2017. All the quantities and prices on the supplier invoice agree with the details on the goods received note. Cleaning Chemicals however ran a marketing campaign and has therefore given an 8% invoice discount.

Print this invoice.

16.32 Print the Supplier Invoice Summary Listing

16.33 Sell the following items to Shine Foods with a tax invoice dated 26 May 2017. Give them an additional 5% discount on the Dish washing liquid. Their order number is SNF420.:

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Dishwashing liquid</td>
</tr>
<tr>
<td>4</td>
<td>Hand sanitiser</td>
</tr>
</tbody>
</table>

Print this Tax invoice

16.34 Print the Tax Invoice Summary Listing.

16.35 Print the Detailed Ledger for the Petty Cash account only (period 1 of 2018).

16.36 Use the printout in 16.35 to calculate how much is required to restore the petty cash float (as increased by you in 16.6) to its limit. Transfer the required amount as calculated by you to restore the petty cash float from the Nedbank current account to the Petty Cash account on 26 May 2017 with cash cheque CH129.

16.37 Pay Tshwane Cleaning Services on 30 May 2017 out of Petty Cash (petty cash voucher PC39) the standard weekly amount.

16.38 Update all open batches which can be updated. (Tip: Remember to log on with the correct user, view open batches, then jump to correct batch and update from there.)

16.39 Make a backup of RTS Pastel company in a new folder named “RTS 16.40”. Save a copy of this backup on an external memory device.

16.40 On 30 May 2017, pay the staff their monthly salaries using electronic transfer to their bank accounts. Use MaySal01 as starting reference number. Refer to the company information given at the beginning of the assignment.
RTS bought a company vehicle valued at R250 000.00 including VAT on an installment sale agreement from Rock Car Dealers Ltd. In terms of the agreement, RTS will pay off the loan on the vehicle after 5 years by paying 60 equal monthly installments. The monthly installment was calculated using an annual interest rate of 15%. The instalments are paid at the end of each month. As soon as the car is delivered to RTS both the non-current asset and the related loan are recognised in the general ledger at the asset’s current value (excluding VAT) using the terms applicable to the agreement. At the end of loan term the company vehicle value is expected to be Rnil (zero).

Create the spreadsheet below and save it as Question_1_Task16

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Monthly instalment calculation (Student nr xxxxxxxxxx)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Cost price:</td>
<td>R250,000.00</td>
</tr>
<tr>
<td>3</td>
<td>Term in years</td>
<td>5</td>
</tr>
<tr>
<td>4</td>
<td>Annual interest rate</td>
<td>15%</td>
</tr>
<tr>
<td>5</td>
<td>Monthly instalment</td>
<td></td>
</tr>
</tbody>
</table>

- Enter your **student number** in cell A1 after “Monthly instalment calculation”. Thus the following is displayed in cell A1 - “Asset value calculation (Student nr xxxxxxxx)”.

- Enter a formula in cell B6 to calculate the current value of the asset. Take into account that instalments are paid at the end of each month. Your formula should return a positive answer.

- Format the cell B6 as currency with Rand symbol and zero decimal places.

- Insert your **student number** as Header (centre section), **page number** as Footer (centre section) and current **time and current date** as Footer (right section). This detail will only display when printing your spreadsheet. (If you submit your assignment via myUnisa you must still complete this step but you do not need to physically print the sheet). **NB! If the spreadsheet does not reflect your own student number in the header you will receive zero percent (0%) for your whole assignment!**

- **Set range A1:B7 as the print area.**

- Set the **page layout** with narrow margins, landscape orientation, scale to fit onto 1 page wide and 1 page high, view and print gridlines and view and print column and row headings.

- **Save your spreadsheet as Question_1_Task16.**

  **If you are going to hand in your assignment by post, you need to do the following additionally for Question 1 Task 16.42:**

  - **Display the formulas** you have entered onto your spreadsheets. (Tip: use the F1 Help function and search on ‘show formulas’ or refer back to study guide 1 study unit 6).

  - Resize the spreadsheet columns so that it is as small as possible, **but all the formulas are still fully visible**. Please note that if the formula is not visible it cannot be marked.

  - **Print your spreadsheet with the formulas being displayed**

Refer to task 16.41. The vehicle was delivered on the 30 May 2017 but the first instalment will be paid on the 30th of June 2017. Process a journal to recognise both the non-current asset and the related loan liability in the general ledger on this date.

**Print and update this journal**
RTS also pays monthly rent which includes water and electricity to SLK Properties. On average RTS pays R3,420.00 monthly including VAT. The monthly tax invoice is based on the monthly rent of R2,000.00 and the actual water and electricity consumed during the month. On 31 May 2017 accrue for the monthly rent and electricity using the average monthly amount of R3,420.00 so that the expense is reflected in the income statement.

Print and update this journal and select for this journal to be reversed automatically in the following month as the actual tax invoice will only be received from SLK Properties and processed during June 2017.

Process the monthly depreciation journal on assets on 31 May 2017. All assets are depreciated on a straight line basis. The annual depreciation rates are:

- Computer Equipment 33%
- Furniture and Fittings 10%
- Motor Vehicles 20%

You must only process depreciation relating to the asset types listed above.

(TIP: The Depreciation journal is processed monthly and you might need to consider calculating a monthly depreciation rate. Round each asset type’s depreciation to two decimal places)

Update all open batches which can be updated. (Tip: Remember to log on with the correct user, view open batches, then jump to correct batch and update from there.)

Make a backup of RTS Pastel company in a new folder named “31 May”. Save a copy of this backup on an external memory device.
### SECTION D – MONTH END PROCESSING

**Task 17: Prepare a bank reconciliation**

Use the following bank statement:

**Nedbank current account**

Bank Statement of Ready to Serve (Pty) Ltd

31 May 2017

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Debits</th>
<th>Credits</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-May-17</td>
<td>Balance brought forward</td>
<td></td>
<td></td>
<td>242 503.40 CR</td>
</tr>
<tr>
<td>02-May-17</td>
<td>Deposit</td>
<td>3 442.89</td>
<td>245 946.29 CR</td>
<td></td>
</tr>
<tr>
<td>02-May-17</td>
<td>CH104</td>
<td>1 150.30</td>
<td>244 795.99 CR</td>
<td></td>
</tr>
<tr>
<td>03-May-17</td>
<td>CH107</td>
<td>950.65</td>
<td>243 845.34 CR</td>
<td></td>
</tr>
<tr>
<td>04-May-17</td>
<td>Deposit</td>
<td>13 500.00</td>
<td>257 345.34 CR</td>
<td></td>
</tr>
<tr>
<td>08-May-17</td>
<td>CH125</td>
<td>1,400.00</td>
<td>255 945.34 CR</td>
<td></td>
</tr>
<tr>
<td>15-May-17</td>
<td>CH128</td>
<td>2,800.00</td>
<td>253 145.34 CR</td>
<td></td>
</tr>
<tr>
<td>15-May-17</td>
<td>EFT</td>
<td>50,800.00</td>
<td>202 345.34 CR</td>
<td></td>
</tr>
<tr>
<td>23-May-17</td>
<td>CH127</td>
<td>3,528.80</td>
<td>198 816.54 CR</td>
<td></td>
</tr>
<tr>
<td>31-May-17</td>
<td>EFT</td>
<td>25,000.00</td>
<td>173 816.54 CR</td>
<td></td>
</tr>
<tr>
<td>31-May-17</td>
<td>EFT</td>
<td>21,000.00</td>
<td>152 816.54 CR</td>
<td></td>
</tr>
<tr>
<td>31-May-17</td>
<td>EFT</td>
<td>21,000.00</td>
<td>131 816.54 CR</td>
<td></td>
</tr>
<tr>
<td>31-May-17</td>
<td>EFT</td>
<td>18,500.00</td>
<td>113 316.54 CR</td>
<td></td>
</tr>
<tr>
<td>31-May-17</td>
<td>EFT</td>
<td>16,500.00</td>
<td>96 816.54 CR</td>
<td></td>
</tr>
<tr>
<td>31-May-17</td>
<td>Credit interest</td>
<td>279.00</td>
<td>97 095.54 CR</td>
<td></td>
</tr>
<tr>
<td>31-May-17</td>
<td>Cash withdrawal fees</td>
<td>261.40</td>
<td>96 834.14 CR</td>
<td></td>
</tr>
<tr>
<td>31-May-17</td>
<td>Monthly service fees</td>
<td>439.00</td>
<td>96 395.14 CR</td>
<td></td>
</tr>
<tr>
<td>31-May-17</td>
<td>Closing Balance</td>
<td></td>
<td></td>
<td>96 395.14 CR</td>
</tr>
</tbody>
</table>

17.1 Capture and update the bank related transactions from the bank statement into the cashbook.


17.3 Print the bank reconciliation for RTS for May 2017.

17.4 Make a backup of RTS Pastel company in a new folder named “month-end bank recon”. Save a copy of this backup on an external memory device.
Task 18: Month end reporting

18.1 Print the Trial balance as from 1 May 2017 to 31 May 2017, include opening balances and use sub-accounts, but do not print zero items. Print Balance Sheet accounts first.

18.2 Print the Income statement for period 1 of 2018, with detail lines and include sub-accounts, but do not print zero items.

18.3 Print the Balance sheet for period 1 of 2018, with detail lines, but do not print zero items and do not print the Asset section first.

18.4 Print the Cash Movement Report for period 1 of 2018, for cashbook 01 (Nedbank) only, include sub-accounts but do not show only the totals.

18.5 Print the Cash book details for Nedbank current account for period 1 of 2018, with the opening balance included, but do not show the totals only.

18.6 Print the Inventory valuation report for period 1 of 2018, sorted by description, do not use last costs, show zero quantity items and do not include unposted quantities.

18.7 Print the Tax type report for the 201706 (01/05/2017 – 30/06/2017) tax period. In order to view the report you need to follow the instructions below:

- You will receive the following message: “You need to close your previous Tax Periods before viewing your tax reports. Please select your Current Tax Period. All tax periods prior to this will be closed.”
- Click on the drop down list next to the tax period field and select 201706 (01/05/2017 – 30/06/2017).
- Click on OK.
- You will receive the following message: “Your previous Tax Periods are now closed. All processing will continue in your current Tax Period 201706 (01/05/2017 – 30/06/2017).”
- Click on OK.
- On the next screen make sure that the following is selected: “View Reports”, “Tax Type Report”, “View current Tax Period”. The following must be deselected: “View closed Tax Period(s), “Close the current Tax Period”.
- Click on next.
- After performing the procedures above, you have to print the Tax type report for the current tax period, all tax types, show details, print descriptions, do not print a new page per account, do not offset credits against sales/purchases.

18.8 Print the Open item remittance statement for Berg Tents for period 1 of 2018. Do not show paid items only.

18.9 Change only Shine Foods from Open-item processing to Balance forward processing. Now print the Balance forward remittance statement for Shine Foods for period 1 of 2018. Do not show paid items only.

- Carefully examine both printout 18.8 and 18.9. Note the differences on the statements between open item and balance forward processing.

18.10 Print the Customer age analysis for period 1 of 2018, sorted by Customer code, with descriptions, partial details, printing of transactions and print zero items.

18.11 Print the Supplier age analysis for period 1 of 2018, sorted by Supplier description, with full details, descriptions, printing of transactions and print zero items.

- Carefully examine printout 18.11. Note the differences on the age analysis between King Fast Foods (open item processing) and Shine Foods (balance forward processing).
QUESTION 2 – Spreadsheets (25 marks)

You are working as a consultant who assists small businesses with business models which assist the owners with analysing performances of their businesses and calculating profitability of their projects. Mrs Zane Black, the owner of Ready to Serve Pty Ltd (RTS) heard about your work and experience in using Microsoft Excel and asked if you could assist her in performing certain calculations using Microsoft Excel.

RTS obtained the general industry gross profit margins. RTS want to use these margins to determine the maximum amount at which they can purchase their inventory items without changing their selling prices.

He provided you with the following information:

- The general industry gross profit margin table, starting in cell B6, indicates the gross profit margins used by the industry. The gross profit margins are based on an inventory item’s cost price per unit excluding VAT. For example an inventory item with a cost price per unit of R1 300 excluding VAT will have an industry gross profit margin of 40% as it falls within the R1 001 to R1 500 bracket. (Refer to Task 1.10 and 1.13)
- The Value Added Tax (VAT) percentage is 14%.
- All inventory codes consist of 8 characters.
- The selling price per unit including VAT is calculated using the quantity sold (qty sold) and the total sales including VAT (Total selling including VAT).
- An inventory item’s gross profit margin calculation for RTS is based on the relevant amounts per unit excluding VAT.
- The Maximum purchase price is determined as follow:
  - Where RTS gross profit margin is higher than the industry gross profit margin the maximum purchase price will be an adjusted cost price per unit excluding VAT calculated using the industry gross profit margin and the selling price per unit excluding VAT.
  - Where the RTS gross profit margin is lower and equal to the industry gross profit margin the maximum purchase price will be equal to the current Cost price per unit excluding VAT.
**Task 1: Maximum purchase price**

This task requires you to use information from Question 1 as generated by Pastel Partner Version 14. No marks are allocated in Question 2, Task 1, for amounts, but only for formats, functions and formulas used.

1.1 Using Pastel Partner Version 14 print the *Sales by Item report* for RTS to Microsoft Excel. Click on Customers, Analyse Sales, *Sales by Item report*. Print the *Sales by Item report*, in *inventory group sequence*, for codes 001 to 003, for 1 May to 31 May 2017, **do not** show gross profit, **do not** show details, *show inventory totals*. Print the Sales by Item report to Microsoft Excel by choosing the “Print to” option to Microsoft Excel. This will open a spreadsheet with the Sales by Item report. **DO NOT print to Microsoft Excel in Question 1, only use this option for Question 2, Task 1.**

After you have completed task 1.1 your spreadsheet will appear as follows. Please note, as instructed in Question 1 (Pastel), the ??????? will relate to the unique inventory item code created and xxxxxxxxx to your student number. The ??????? will therefore be replaced by the inventory item code as created by you in Question 1 and the xxxxxxxxx will be replaced by your student number. The #### will be replaced by the numbers as exported from Pastel to Microsoft Excel.

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Prepared by: Educational Pack</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Sales by Inventory Group 01/05/2017 to 31/05/2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Group : 001 Kitchenware</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Item: XXXXXXXX - Cutting board</td>
<td>###</td>
<td>######</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Item: 25CLNDR1 - Colander</td>
<td>###</td>
<td>######</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Total for Group: 001</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Group : 002 Electric appliances</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Item: ???????? - Mixer</td>
<td>###</td>
<td>######</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Item: DCNS10EQ - Dicing machine</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Total for Group: 002</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Group : 003 Furniture</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Item: KTNCHR25 - Kitchen chairs</td>
<td>-</td>
<td>######</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Item: STLTWL20 - Steel table</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Total for Group: 003</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>GRAND TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** If your export was unsuccessful as per the screen print above or if you are using Open Office Calc, recreate the export based on the screen print above and the information contained in Pastel as processed. (TIP: Either print the Pastel report to the screen or paper and use this information to recreate the export).

1.2 Save this spreadsheet with the exported Sales by Item as Question_2.

1.3 Cut range E3:F3 and paste into range B3:C3

1.4 Delete the rows containing the following text:

- Group: 001 Kitchen ware (row 4)
- Total for Group : 001 (row 7)
- Group : 002 Electric appliances (row 8)
- Total for Group : 002 (row 11)
- Group : 003 Furniture (row 12)
- Total for Group : 003 (row 15)
- GRAND TOTAL (row 16)
1.5 Task 1.4 will have the effect that only the inventory items (with the code and description) and the headings in rows 1 to 3 will be left on the spreadsheet.

1.6 Delete the contents of row 1 and row 2. These 2 rows should now be empty.

1.7 Insert 11 rows (empty rows) after row 1.

1.8 Tasks 1.6 and 1.7 will have the effect that there should now be 13 empty rows (rows 1 to 13) at the top of the spreadsheet.

1.9 Insert an empty column between column A and column B.

1.10 Insert the following text:

- Cell A1: Ready to Serve (Pty) Ltd
- Cell A2: Maximum purchase price calculation (student number: xxxxxxxx) NB! If the printouts required later do not reflect your own student number in this heading you will receive zero percent (0%) for your whole assignment!
- Cell A4: VAT %
- Cell B6: Industry gross profit %
- Cell B8: Cost price excluding VAT
- Cell D8: Gross profit %
- Cell B9: Lower limit
- Cell C9: Upper limit
- Cell A14: Inventory code & item description
- Cell B14: Inventory code
- Cell C14: Qty sold
- Cell D14: Total Selling including VAT
- Cell E14: Selling price per unit including VAT
- Cell F14: Selling price per unit excluding VAT

1.11 Insert the following amounts and percentages:

- Cell B4: 14%
- Cell B10: 1
- Cell C10: 500
- Cell D10: 20%
- Cell B11: 501
- Cell C11: 1000
- Cell D11: 30%
- Cell B12: 1001
- Cell C12: 1500
- Cell D12: 40%
1.12 Format the spreadsheet as follows:

- Range A2:I2: Merged, bold, vertically and horizontally centred, font type Cambria and font size 16.
- Range A4:B4 Bold
- Cell B4: Percentage with zero decimal places
- Range B6:D12: Thick box border.
- Range B6:D6: Merged, bold, vertically and horizontally centred, font type Batang and font size 12.
- Range B8:C8: Merged, bold, vertically and horizontally centred
- Cell D8: Bold, vertically and horizontally centred
- Range B9:C9: Italic, aligned right
- Range B10:C12: Currency, with the Rand symbol and 2 decimal places
- Range D10:D12: Percentage with zero decimal place.
- Range A14:F14: Bold, italic, wrap text, vertically and horizontally centred with a top and thick bottom border, increase row height so that all text is visible.
- Ranges D15:F20: Number, use 1000 separator and two decimal places

1.13 After you have completed tasks 1.1 to 1.12 your spreadsheet (Question_2) will appear as follows:

Please note, as instructed in Question 1 (Pastel), the ???????? will relate to the unique inventory item code created and xxxxxxxx to your student number. The ???????? will therefore be replaced by the inventory item code as created by you in Question 1 and the xxxxxxxx will be replaced by your student number. The #### will be replaced by the numbers as exported from Pastel to Microsoft Excel.

1.14 Using Pastel Partner Version 14 print RTS Inventory valuation report to Microsoft Excel. Print the Inventory valuation report, sorted by description, for all inventory items, for period 1 of 2018, show zero quantity items, do not use last cost and include unposted quantities. Print the Inventory valuation report to Microsoft Excel by choosing the "Print to" option to Microsoft Excel. This will open a spreadsheet with the Inventory valuation report.

1.15 On the Inventory valuation report delete column C (Empty), column D (Group), column E (Unit), column F (On Hand including unposted) and column H (Value).
After you have completed tasks 1.14 to 1.15 the Inventory valuation report will appear as follows

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>25CLNDR1</td>
<td>Colander</td>
<td>####</td>
</tr>
<tr>
<td>XXXXXXXX</td>
<td>Cutting board</td>
<td>####</td>
</tr>
<tr>
<td>DCNG30EQ</td>
<td>Dicing machine</td>
<td>####</td>
</tr>
<tr>
<td>5DHWNG2</td>
<td>Dish washing liquid</td>
<td>####</td>
</tr>
<tr>
<td>HANDSNTS</td>
<td>Hand sanitiser</td>
<td>####</td>
</tr>
<tr>
<td>KTNCHR25</td>
<td>Kitchen chairs</td>
<td>####</td>
</tr>
<tr>
<td>???????</td>
<td>Mixer</td>
<td>####</td>
</tr>
<tr>
<td>STLTLB20</td>
<td>Steel table</td>
<td>####</td>
</tr>
</tbody>
</table>

Please note, as instructed in Question 1 (Pastel), the ???????? relates to the unique inventory item code created and xxxxxxxx to your student number. The ???????? will therefore be replaced by the inventory item code as created by you in Question 1 and the xxxxxxxx will be replaced by your student number. The #### will be replaced by the numbers as exported from Pastel to Microsoft Excel.

1.17 Select range A5:C13 on the Inventory valuation report and copy.

1.18 Paste the range copied in 1.17 onto Question_2's spreadsheet (refer back to Task 1.13) in range A22:C30.

1.19 Insert the following text:

- Cell A22: Inventory code
- Cell B22: Inventory item description
- Cell C22: Cost price per unit excluding VAT
- Cell D22: Selling price per unit excluding VAT
- Cell E22: RTS gross profit margin
- Cell F22: Industry gross profit margin
- Cell G22: Maximum purchase price
- Cell A32: Highest maximum purchase price
- Cell A33: Lowest maximum purchase price

1.20 Format the spreadsheet as follows:

- Range B24:H24: Bold, wrap text, horizontally centred, vertically bottom, font type Candara and font size 12, and thick bottom border. Increase row height so that all text is visible.
- Range A23:A30: Text
- Range C23:D30: Currency, with the Rand symbol and zero decimal places
- Range G23:G34: Currency, with the Rand symbol and two decimal places
- Range E23:F30: Percentage with two decimal places
- Range A22:G30: Outside border
1.21 After you have completed tasks 1.1 to 1.20 your spreadsheet (Question_2) will appear as follows:

![Spreadsheet Image]

Please note, as instructed in Question 1 (Pastel), the ????????? will relate to the unique inventory item code created and xxxxxxxx to your student number. The ????????? will therefore be replaced by the inventory item code as created by you in Question 1 and the xxxxxxxx will be replaced by your student number. The #### will be replaced by the numbers as exported from Pastel to Microsoft Excel.

**Note:** If your export was unsuccessful as per the screen print above or if you are using Open Office Calc, recreate the export based on the screen print above and the information contained in Pastel as processed. (TIP: Either print the Pastel report to the screen or paper and use this information to recreate the export).
1.22 **Before you continue with the remaining tasks refer back to the information given to you by RTS at the beginning of question 2.**

Note: Where it is indicated that your formula will be copied to other cells, your formula should take absolute and relative references into account.

1.23 Insert a formula into cell B15 to extract the *Inventory code* from the *Inventory code & item description*. Copy the formula to range B16:B20.

1.24 Insert a formula into cell E15 to calculate the *Selling price per unit including VAT*. The formula should round your answer to 0 decimal digits. Copy the formula to range E16:E20.

1.25 Insert a formula into cell F15 to calculate the *Selling price per unit excluding VAT*. Copy the formula to range F16:F20.

1.26 Insert a formula into cell D23 to obtain the *Selling price per unit excluding VAT* from the range starting in cell B14. Copy the formula to range D24:D30 (TIP: If the formula answer for the student number inventory code returns a N/A# answer do the following: Double click in the cell containing your student number, as if you would like to edit the student number, and then press enter. Dish washing liquid and Hand sanitizer will also return N/A# answer. Don’t worry about that.)

1.27 Insert a formula into cell E23 to calculate the RTS gross profit margin. Copy the formula to range E24:E30.

1.28 Insert a formula into cell F23 to obtain the *Industry gross profit margin* from the provided Industry gross profit margin table. Copy the formula to range F24:F30.

1.29 Insert a formula into cell G23 to calculate the *Maximum purchase price*. Copy the formula to range G24:G30.

1.30 Insert a formula into cell G32 to determine the *Highest maximum purchase price*.

1.31 Insert a formula into cell G33 to determine the *Lowest maximum purchase price*.

1.32 Select range A15:F20. Sort this range so that the *Qty sold* is displayed from the smallest to the largest amount.

1.33 Format Range A22:F30 with Outside borders

1.34 Insert you **student number** as Header (centre section), **page number** as Footer (centre section) and current **time and current date** as Footer (right section). This detail will only display when printing your spreadsheet. (If you submit your assignment via myUnisa you must still complete this step but you do not need to physically print the sheet). **NB! If the spreadsheet does not reflect your own student number in the header you will receive zero percent (0%) for your whole assignment!**

1.35 Set range A1:I34 as the **print area**.

1.36 Set the **page layout** with narrow margins, landscape orientation, scale to fit onto 1 page wide and 1 page high, view and print gridlines and view and print column and row headings.

1.37 Rename this active worksheet name (“Sheet 1”) to Task 1.

1.38 Save your spreadsheet as **Question_2**.

If you are going to hand in your assignment by **post**, you **must** do the following additionally for Question 2 Task 1 (i.e. you are going to print and submit 2 printed spreadsheets):

1.39 **Print** your spreadsheet as is (make sure you have completed tasks 1.36 and 1.38)

1.40 **Display the formulas** you have entered onto your spreadsheets. (Tip: use the F1 Help function and search on ‘show formulas’ or refer back to study guide 1 study unit 6).
1.41 Resize the spreadsheet columns so that it is as small as possible, **but all the formulas are still fully visible.** Please note that if the formula is not visible it cannot be marked.

1.42 **Print your spreadsheet with the formulas being displayed,** (make sure you have completed tasks 1.36 and 1.38).

**Task 2: Creating a 3-D clustered bar chart**

2.1 First hide the rows which show N/A# if you have them.

2.2 On worksheet Task 1, use the control key and select ranges A22:A30; C22:C30 and G22:G30. While these ranges are selected insert a 3-D clustered bar chart. The chart should display the inventory items on the vertical axis.

2.3 Move this chart into a new sheet called ‘Task 2’.

2.4 Ensure that the chart legends appear at the top of the chart.

2.5 The chart title must be positioned above the chart. Add the following as the chart title: “Purchase prices: and your own student number”. The chart title will display as “Purchase prices: xxxxxxxx” (where xxxxxxxx will reflect your own student number) **Note: you must use your own student number in this title else you will receive zero percent (0%) for your whole assignment!**

2.6 Insert “Inventory item” as the primary vertical axis title (rotate title 270˚).

2.7 Insert “Rand” as the primary horizontal axis title below the axis.

2.8 Insert you **student number** as Header (centre section), page number as Footer (centre section) and current time and current date as Footer (right section). This detail will only display when printing your spreadsheet. (If you submit your assignment via myUnisa you must still complete this step but you do not need to physically print the sheet). **NB! If the spreadsheet does not reflect your own student number in the header you will receive zero percent (0%) for your whole assignment!**

2.9 Save your spreadsheet, named Question_2, containing both worksheets “Task 1” and “Task 2”.

**If you are going to hand in your assignment by post, you need to do the following additionally for Question 2 Task 2:**

2.10 Print your chart on landscape layout, so that it fits onto 1 page.

**NB! All three (3) printouts (tasks 1.41; 1.44 and 2.9) are necessary for us to be able to give you marks for the formatting, as well as the formulas!**

---

**If you made the printouts with a physical printer, remember to sort your printouts in numerical order according to the completeness checklist and to number each page with the corresponding task number!**

**If you made the printouts with a virtual printer and saved the files electronically for electronic submission, remember that the task numbers should be used for the file names. You should also Zip all the files into one combined file before you can submit it on myUnisa. Refer to paragraph 7.3.4.3 and paragraph 8 question and answer 9.**
ADDENDUM F: COMPULSORY ASSIGNMENT 03/2017 (semester 2 only)

<table>
<thead>
<tr>
<th>Semester</th>
<th>Assignment nr</th>
<th>Due date</th>
<th>Unique number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Second</td>
<td>3</td>
<td>29 September 2017</td>
<td>844222</td>
</tr>
</tbody>
</table>

ADDENDUM F IS ONLY APPLICABLE TO THE SECOND SEMESTER

Please ensure that this compulsory assignment reaches the University before the due date – if it is received late you will not be admitted to the examination.

Before you start with this assignment please carefully read paragraphs 7.2 and 7.3 (especially paragraph 7.3.3) of this tutorial letter.

REQUIRED:

Instructions for questions 1 – 20:

Please select the most appropriate answer to the question and mark it on the mark-reading sheet. Each correct answer counts one (1) mark.

1. Your business, Deli Delights (DD) bought 200 boxes of frozen samosas from Cuisines from India (CI) at R171 (VAT inclusive) per box. You received a trade discount of R14.25 (VAT inclusive) per box. 100 of the boxes were damaged and subsequently returned. The supplier account must be debited with an amount of __________ in the general ledger for the return of the jam jars. Assume both DD and CI is registered VAT vendors.
   1) R 17,100
   2) R 15,675
   3) R 13,780
   4) R 15,000

2. Which one of the following is an example of short-term insurance
   1) Shares
   2) Bank overdraft
   3) Debentures
   4) Term loans

3. Which one of the following is NOT a disadvantage of Extensive Business Reporting Language (XBRL)?
   1) Inability to cross language barriers.
   2) Great potential for security breaches.
   3) Errors due to inexperienced users.
   4) High initial cost investment.

4. When an unauthorized staff member attempts to process a journal, a(n) ________ report is generated automatically.
   1) demand
   2) drill-down
   3) exception
   4) scheduled
5. __________ is not a factor to consider when investigating a new individual accounting information system (AIS).
   1) Documentation quality
   2) Support and training
   3) Software vendor
   4) Requirement analysis

6. Which one of the following needs to be considered when determining the general accounting information system (AIS) requirements?
   1) Country suitability
   2) Hardware requirements
   3) Requirement matching
   4) Implementation period

7. Accounting information systems for __________ organisations usually allow 20 to 50 users.
   1) small to medium
   2) medium to large
   3) enterprise level
   4) entry-level

8. When investigating a new AIS, scalability needs to be considered. A scalable AIS refer to software which __________.
   1) can grow with the organization.
   2) is cost effective.
   3) is updated on a regular basis.
   4) can be user friendly.

9. Which one of the following AIS database files is accessed, updated or modified when compiling a quotation?
   1) Inventory history file
   2) VAT reference file
   3) Sales order transaction file
   4) Inventory transaction file

10. The manufacturing management information system (MIS) provides information to meet the needs of the manufacturing function and reports include __________.
    1) bottlenecks
    2) selection and recruitment
    3) promotional strategies
    4) market research

11. An entry-level AIS can best be described as an AIS __________.
    1) which is highly customizable and can be tailored to suit the organisation's needs.
    2) with basic features and generally no provision for segregation of duties.
    3) allowing access to between twenty and fifty users.
    4) which seamlessly integrates with the organisation's other systems.
12. Which one of the following is **NOT** a functionality included in most payroll software?

1) The calculation of income tax, based on different tax methods.
2) The calculation of annual leave pay.
3) The creation of statutory returns for tax, SDL and UIF.
4) The creation of disciplinary hearing reports

13. A financial management information system (MIS) integrates financial and operational information from various sources into one system. An example of a use for a financial management information system report includes _________.

1) order backlogs
2) summaries of cash-flow information
3) market analysis and research
4) payroll administration

14. The __________ is **NOT** a factor that needs to be considered when purchasing an accounting information system of the shelf.

1) technical knowledge of the organisation’s IT staff
2) reliability of the software vendor
3) support and training available for the software
4) matching of the organisation’s requirements with the software features

15. Burning-the-midnight-oil Ltd’ financial year starts on the 1st of July each year and there are always 12 periods (months) in the financial year. The accounting team is recording transactions in Pastel Partner for June 2018 financial year. A journal dated 24 August 2017 must be recorded in which financial period?

1) Period 2 of the previous financial year
2) Period 12 of the current financial year
3) Period 2 of the current financial year
4) Period 12 of the previous financial year

**Instructions for question 21 to 40:**

Indicate whether the following statements are true or false. Use a 1 on your mark reading sheet to indicate a **true statement** and a 2 to indicate a **false statement**. Each correct answer counts one (1) mark.

1) True
2) False

16. A purchase order (AIS document) will be created for the order placed and/or quotation accepted by the customer.

17. The purpose of the management information system (MIS) is to generate both financial and non-financial reports about operational activities.

18. The management information system (MIS) can provide financial and non-financial information to users according to their needs.

19. Business information systems provide useful and relevant information to assist with decision-making on all managerial levels.

20. An employee’s salary information is personal and sensitive and we will therefore normally only see totals reflected in the payroll system. The breakdown of individual amounts, however, will be available in the accounting information systems.
21. Accounting information system supervision tracks user activity on the accounting information system by recording the user name and access date and time as well as the actions performed by that user.

22. In order for a management information system to be able to function and provide valuable information for decisions, it needs data input. This data can be obtained from internal and external sources.

23. An accounting information system collects an organisation’s daily business transactions, processes them into valuable information and stores and retrieves the data and information when required.


25. When relating the finance team structure to the accounting information system, segregation of duties is always an important factor to consider.

26. Manufacturing resource planning software is an extension of material resource planning software and is used for short- and long-term planning and control of the manufacturing process.

27. Computer-aided manufacturing controls and coordinates all the machines used in the manufacturing process.

28. A disadvantage of XBRL is that data received via XBRL cannot be validated and analysed by using specific software.

29. Staffing level requirements of the organisation’s finance team is influenced by the number of manual interventions.

30. The responsibility to perform related tasks is allocated to same people or departments, and is a vital internal control to help reduce the risk of fraud and mistakes.
ADDENDUM G: PASTEL MANUAL AND SOFTWARE DVD ORDER FORM

<table>
<thead>
<tr>
<th>Student name</th>
<th>UNISA Student number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Telephone number</th>
<th>Cell phone number</th>
<th>E-mail address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Delivery address</th>
</tr>
</thead>
<tbody>
<tr>
<td>(NB! This is where your order will be delivered – physical address needed NOT postal address!)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Masterskill Banking Details:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank</td>
</tr>
<tr>
<td>First National Bank</td>
</tr>
<tr>
<td>Branch</td>
</tr>
<tr>
<td>Norwood Mall</td>
</tr>
<tr>
<td>Branch Code</td>
</tr>
<tr>
<td>258624</td>
</tr>
<tr>
<td>Account Name</td>
</tr>
<tr>
<td>Masterskill (Pty) Ltd - Student account</td>
</tr>
<tr>
<td>Account Number</td>
</tr>
<tr>
<td>623 9445 1761</td>
</tr>
<tr>
<td>Type of Account</td>
</tr>
<tr>
<td>Cheque</td>
</tr>
<tr>
<td>SWIFT Code</td>
</tr>
<tr>
<td>FIRNZAJJ</td>
</tr>
</tbody>
</table>

PLEASE SEND THIS FORM (ADDENDUM G) TOGETHER WITH THE PROOF OF PAYMENT AND THE PROOF OF PAYMENT COVER SHEET (ANNEXURE H) TO

Email - unisapastel@masterskill.co.za

Strictly Cash/Electronic payments/credit card/NSFAS vouchers are accepted. Regret NO CHEQUES or COD.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>To: <strong>RSA physical</strong> address (courier service)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Delivery within 5 working days from receipt of proof of payment)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>R815.30</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: Masterskill have a NO RETURNS POLICY as we print on demand.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>To: <strong>International postal</strong> address (postal service)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Delivery within 10 working days after payment)</td>
<td>From R815.30 (request quotation)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To: <strong>International physical</strong> address (courier service)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Delivery varies depending on destination)</td>
<td>From R815.30 (request quotation)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Please send a copy of this proof of payment cover sheet together with your proof of payment: (e.g. bank stamped deposit slip)

<table>
<thead>
<tr>
<th>For Attention</th>
<th>Samantha Masterskill (Unisa student order)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Masterskill email</td>
<td><a href="mailto:unisapastel@masterskill.co.za">unisapastel@masterskill.co.za</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
</tr>
<tr>
<td>UNISA Student number</td>
</tr>
<tr>
<td>Contact telephone number</td>
</tr>
<tr>
<td>Amount paid</td>
</tr>
<tr>
<td>Method of payment</td>
</tr>
<tr>
<td>Date of payment</td>
</tr>
<tr>
<td>Attached Proof of payment</td>
</tr>
<tr>
<td>Signature</td>
</tr>
</tbody>
</table>

Please make sure your proof of payment is clear and readable.
Please note your payment has to be received before 12h00 to count as 1 working day.