PRACTICAL ACCOUNTING DATA PROCESSING

Duration: 2 Hours

EXAMINATION PANEL AS APPOINTED BY THE DEPARTMENT

Use of a non-programmable pocket calculator is permissible

Closed book examination

This examination question paper remains the property of the University of South Africa and may not be removed from the examination venue

THIS EXAMINATION PAPER CONSISTS OF SIXTEEN (16) PAGES.

PLEASE NOTE:
1. All questions must be answered.
2. Each question must commence on a separate page.
3. Write the main question numbers numerically on the cover of the answer book.
4. Answer books may not be completed in pencil.
5. This paper consists of the following six (6) questions:

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100

[TURN OVER]
QUESTION 1  (8 marks)
WRITE THE CORRECT ANSWER (A, B, C OR D) NEXT TO THE RELEVANT QUESTION
NUMBER  EACH CORRECT ANSWER COUNTS ONE (1) MARK

1.1 A(n) ___________ commonly known as a column, represents one unique characteristic of
a single database table
A data field
B foreign key
C attribute
D data record

1.2 Which one of the following is NOT a basic function of the database administrator?
A Implement, maintain and evaluate database access policies and security controls
B Design and create databases in line with database management standards and
  conventions
C Capturing data into the database and extracting information from the database using
database management system (DBMS) software
D Ensure application software complies to database management standards and
  conventions by establishing programming standards

1.3 Which one of the following database files is NOT accessed, updated or modified to record an
investment made, in the accounting information system (AIS)?
A The payment cashbook transaction file
B The receipt cashbook transaction file
C Several general ledger master files
D The general ledger transaction files

1.4 Accounting information systems for __________ organisations usually allow 20 to 50 users
A entry-level
B small to medium
C medium to large
D enterprise level

1.5 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 __________
A order backlogs
B summaries of cash-flow information
C market analyses and research
D payroll administration
QUESTION 1 (continued)

16. The **manufacturing** management information system (MIS) provides information to meet the needs of the manufacturing function and reports include ________
   A. promotional strategies
   B. market research
   C. selection and recruitment
   D. bottlenecks

17. The management information system (MIS) converts data into various reports disseminated to management. Which one of the following is **NOT** a general type of report generated by the management information system?
   A. Purchase reports.
   B. Demand reports
   C. Scheduled reports
   D. Exception reports

18. The business world has been revolutionised by eXtensible Business Reporting Language (XBRL) in terms of financial reporting. Which one of the following is an advantage of XBRL?
   A. XBRL ensure high security levels
   B. All transaction processing systems can export to XBRL
   C. Users are experienced in using XBRL
   D. IFRS requirements are met

[8]

[TURN OVER]
QUESTION 2 (8 marks)

INDICATE WHETHER THE FOLLOWING STATEMENTS ARE TRUE OR FALSE. ONLY WRITE THE WORD "TRUE" OR "FALSE" NEXT TO THE RELEVANT QUESTION NUMBER. EACH CORRECT ANSWER COUNTS ONE (1) MARK.

2.1 A data directory is used to define a database and includes commands to create, modify and delete the database and database objects.

2.2 Data mining is used to break down data in order to uncover trends, patterns and relationships.

2.3 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.

2.4 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.

2.5 The chart of accounts is grouped into three major financial statement categories namely assets, liabilities and equity, with subcategories for each major category.

2.6 The management information system (MIS) can provide financial and non-financial information to users according to their needs.

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

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

[8]
QUESTION 3  (17 marks)

The Modern Theatre (MT) is a small theatre company with three theatres across Johannesburg.

The information technology (IT) system in use:

- MT makes use of a computensed information system (CIS) and operates in a flat file environment.
- Members can book early before booking is officially open to the public (pre-bookings). MT uses a spreadsheet to record the details of all pre-bookings. Payments for pre-bookings can only be done by credit card. Unique codes are given to these members as proof of payment and should be produced by them when collecting their tickets, indicating the seat numbers, from the box office.
- Tickets are also available at the door (walk-in sales). No facilities for credit and debit card sales are available at the door and only cash is accepted. No receipts are given for these sales and sales are recorded in a spreadsheet, indicating the person's details and seat numbers. MT uses four cashiers to receive money from walk-in sales and to record their details and seat numbers on four separate spreadsheets. Double bookings often occur as a result of the four cashiers only reconciling their spreadsheets at the end of every evening.

You explained to MT's management that the only way to solve this problem is to ensure the following:

- Bookings and sales (pre-bookings and walk-in sales) need to be captured immediately.
- The system (master file) must be updated immediately with each booking and sales transaction.
- The users of the CIS must have direct access to the information and receive information immediately.

MT's management further overheard that the competitors have moved away from a flat file environment and are making use of a database management system (DBMS). They are not familiar with database terminology and requested an explanation from you. Advise them by answering the following questions.

Required:

Refer to the case study information and answer the questions:

3.1 List the three (3) components of a database environment (3)

3.2 List three (3) functions of a database management system (DBMS) (3)

3.3 Explain the difference between a multi-dimensional and a relational database model (2)
QUESTION 3 (continued)

3.4 You already explained to MT’s management the computerised information systems process. They are, however, uncertain as to what specific input, processing and output methods will be of most benefit to them.

Draw the following table in your answer book and indicate to management which method of input, processing and output will be most beneficial to them and explain the concept to them by making it applicable to their unique situation by referring to the case study information on the previous page.

<table>
<thead>
<tr>
<th>Method</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.4.1 input</td>
<td></td>
</tr>
<tr>
<td>3.4.2 processing</td>
<td></td>
</tr>
<tr>
<td>3.4.3 output</td>
<td></td>
</tr>
</tbody>
</table>

(6)

3.5 MT considers using a partitioned database

3.5.1 Define a partitioned database

3.5.2 Briefly explain to MT when a partitioned database is generally used

[17]
QUESTION 4 (33 marks)

#RAK Limited (#RAK), is a school accessories retailer. Their financial year started on 1 April 2014 and they use Pastel Partner to record all their transactions.

#RAK buy their calculators from Best Calc on credit. #RAK always claim settlement and trade discount if they qualify for it. Both #RAK and Best Calc are registered VAT vendors. The VAT percentage is 14%.

#RAK received only one delivery (GNA10002) from Best Calc in July 2014. Best Calc have issued invoice number INV478 relating to this delivery. All the quantities on the supplier invoice agree with the details on the goods received note. As indicated on the supplier invoice all prices agree, except for the business calculators’ actual price which was R182.40 per unit including VAT.

All supplier invoice batches are updated on the day the supplier invoice is captured.

The following Pastel Partner selections were made on the Setup - Suppliers - Control - Configuration tab:

- Goods received notes (GRN) are selected to be mandatory
- Normal payment terms are monthly, 30 days
- Open item processing.

Required:

4.1 Briefly explain why it is important that the inventory integration on the Setup – Inventory – Integration/Groups tab is set up correctly.

4.2 Physical and Service inventory items have different characteristics in Pastel Partner.

4.2.1 List 2 (two) characteristics of a physical inventory item which specifically relates to Pastel Partner.

4.2.2 List 2 (two) characteristics of a service inventory item which specifically relates to Pastel Partner.

4.3 You have selected goods received notes (GRN) to be mandatory on the Setup - Suppliers - Control – Configuration tab. Briefly explain what the impact of this selection is.

4.4 During month end procedures the current account period is “locked”. Name 1 (one) reason why it is important to lock the current accounting period.

4.5 Different supplier documents will influence the inventory quantity on hand differently. The inventory quantity can increase, decrease or have no effect. Draw the table below in your answer book. Now use this table to indicate the effect the listed supplier source document will have on the inventory quantity on hand.

<table>
<thead>
<tr>
<th>Supplier source document</th>
<th>Effect on inventory quantity on hand: Increase/Decrease/No effect</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase order</td>
<td>4 5 1</td>
</tr>
<tr>
<td>GRN</td>
<td>4 5 2</td>
</tr>
<tr>
<td>Supplier invoice</td>
<td>4 5 3</td>
</tr>
</tbody>
</table>

[TURN OVER]
QUESTION 4 (continued)

Please refer to the case study information and screenshots from Pastel Partner Version 12 below to answer questions 4.6 to 4.10.

Sage Technology Park,
102 Weser Services Road
Gallo Manor Ext 6
2191

Educational No: #RAK Limited
PO Box 781953
Sandton
2146
South Africa

Supplier Invoice

Date: 18/07/2014

Page: 1

Document No: PHA15092

Deliver to
S and S Street
Durban
0003

8SC129 INW147 N 456789123 Inclusive

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Quantity</th>
<th>Unit</th>
<th>Unit Price</th>
<th>Disc%</th>
<th>Tax</th>
<th>Net Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>BECAL05</td>
<td>Business Calculator</td>
<td>500</td>
<td>each</td>
<td>182.60</td>
<td>11.200</td>
<td>99.200</td>
<td>99.200.00</td>
</tr>
<tr>
<td>SCAL001</td>
<td>Scientific Calculator</td>
<td>700</td>
<td>each</td>
<td>136.80</td>
<td>11.700</td>
<td>99.700</td>
<td>99.700.00</td>
</tr>
</tbody>
</table>

Early Payment Terms
10% within 15 days from invoice date

Received in good order

Signed: Date:

© Sage South Africa (Pty) Ltd 2013

Sub Total 164,000.00
Discount 0.00%

Amount Excl Tax 164,000.00

Tax 22,960.00

Total 186,960.00

[TURN OVER]
QUESTION 4  (continued)

4 6  Refer to the case study information and both the Pastel Partner screenshots on the previous page.

Draw the table below in your answer book. Now use this table to write all the accounting entries for the supplier invoice nr INV478 received and processed on 18 July 2014. Your accounting entries should be based on accounting principles and not on how Pastel captures the transaction.

<table>
<thead>
<tr>
<th>General ledger account description</th>
<th>Debit/Credit</th>
<th>Amount (R)</th>
</tr>
</thead>
</table>

Tip: draw the T-accounts for yourself as rough work in your answer book to help ensure your debits and credits are correct.

4 7.  In which accounting period was the supplier invoice captured?

4 8.  What is the maximum number of scientific calculators that #RAK can buy on 31 July 2014 before they must make a payment to Best Calc? Show the details of your calculation.

4 9.  #RAK pays supplier invoice INV478 on 01/08/2014 with an electronic funds transfer (EFT). What will the amount of the EFT payment be? Show the details of your calculation.

4 10. Which Pastel Partner main menu will you use for the following procedures?

   4 10 1.  Print the "Outstanding GRN" report
   4 10 2.  Perform a bank reconciliation
   4 10 3.  Create customer categories
   4 10 4.  Create users and passwords
   4 10 5.  Open a company

[TURN OVER]
QUESTION 4  (continued)

Please refer to the screenshot from Pastel Partner Version 12 below to answer questions 4.11 to 4.13.

Outstanding GRNs in Supplier Sequence

<table>
<thead>
<tr>
<th>Item Code &amp; Description</th>
<th>Unit</th>
<th>Project Order Number</th>
<th>Qty</th>
<th>Exc. Unit Cost</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplier BSC123 - Best Calc</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Document Number GNA10002</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SCAL456 Business calculator</td>
<td>500</td>
<td></td>
<td></td>
<td>150.00</td>
<td>75,000.00</td>
</tr>
<tr>
<td>SCAL001 Scientific Calculator</td>
<td>700</td>
<td></td>
<td></td>
<td>120.00</td>
<td>84,000.00</td>
</tr>
<tr>
<td>GNA10002 01/07/2014</td>
<td></td>
<td>JULY 2014</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total for Supplier BSC123 - Best Calc</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>159,000.00</td>
</tr>
<tr>
<td>GRAND TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>159,000.00</td>
</tr>
</tbody>
</table>

4.11 When will documents that reflect on the Pastel Partner report above be cleared (removed) from the report?  

4.12 The total of the Pastel Partner report above will be equal to the balance of the general ledger account (You only need to provide the missing general ledger account name description and not the account number)  

4.13 List one (1) accounting information system database file that will be accessed in order to create the Pastel Partner report above  

[33]
THE FOLLOWING IS APPLICABLE TO QUESTIONS 5 and 6

- Please leave a line open after each individual answer
- You used the Excel Help function to obtain the following formula structures which might come in handy when answering questions 5 and 6
  - =VLOOKUP(lookup_value,table_array,col_index_num,range_lookup)
  - =PMT(rate,nper,pv,fv,type)
  - =FV(rate,nper,pmt,pv,type)
  - =PV(rate,nper,pmt,fv,type)

QUESTION 5  (24 marks)

Big City Life Cinema (BCLC) is an exclusive movie theatre in Pretoria. You are the accountant for this registered VAT vendor.

In the month of October 2014, BCLC decided to run a promotion campaign on a daily basis. BCLC will give free gifts (freebies) in the form of snacks and sodas to movie theatre goers, based on the number of pre-booked tickets sold per day for every movie. For example, thirty (30) tickets sold for the movie Tsotsi, for 10 October 2014 will entitle all theatre goers with pre-booked Tsotsi tickets for 10 October 2014, to a free soda upon their arrival at the theatre.

BCLC feels very strongly about supporting locally produced movies. They therefore decided to grant 5% trade discount on every pre-booked movie ticket purchased for a locally produced movie to encourage theatre goers to support South African produced movies.

The manager requested you to compile a spreadsheet to enable them to see what free gifts should be available every evening.

You have the following information at your disposal for 10 October 2014:

a) The Value Added Tax (VAT) percentage is 14% (Refer to cell B12)

b) The markup-margin is 23% (Refer to cell B13)

c) The free gifts (freebies) to be handed out every day when a certain range of pre-booked tickets are sold per movie per day:

<table>
<thead>
<tr>
<th>Number of pre-booked tickets sold</th>
<th>Free gift</th>
</tr>
</thead>
<tbody>
<tr>
<td>From</td>
<td>To</td>
</tr>
<tr>
<td>0</td>
<td>29</td>
</tr>
<tr>
<td>30</td>
<td>49</td>
</tr>
<tr>
<td>50</td>
<td>69</td>
</tr>
<tr>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>101</td>
<td>120</td>
</tr>
</tbody>
</table>

d) The movie code includes information indicating whether a movie is locally produced ("LOC") or internationally produced ("INT"). Refer to e) below for more detail.

[TURN OVER]
QUESTION 5  (continued)

e)  The movie codes for all movies shown during the week. The movie code (refer to row 18) is structured as follows

<p>| | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>A</td>
</tr>
</tbody>
</table>

Characters 1 – 4  Random numbers
Characters 5 – 7  "LOC" or "INT".
Characters 8 – 11  The first four letters of the movie’s title

f)  Theatre goers qualify for 5% trade discount on the total movie ticket price should they pre-book a locally produced movie, whereas internationally produced movies do not qualify for any discount (Refer to cell B14)

g)  Trade discount including VAT is calculated as a percentage of the total movie ticket price including VAT (Refer to row 21)

h)  The selling price including VAT, before taking trade discount into account, is R114.00 per movie ticket (Refer to cell B15)

i)  The number of pre-booked tickets sold per movie for the day (Refer row 19)

j)  The income per movie is calculated by multiplying the number of pre-booked tickets sold per movie with the price per ticket after deducting the trade discount on locally produced movies

k)  The calculation of the cost per movie excluding VAT is based on the income per movie excluding VAT and the mark-up margin (Refer to row 24)
<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></td>
<td>BIG CITY LIFE CINEMA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Pre-booked tickets sold</td>
<td>10-Oct-14</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Number of pre-booked movie tickets sold</td>
<td></td>
<td>Free gift</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>From</td>
<td>To</td>
<td>5</td>
<td>69</td>
<td>7</td>
</tr>
<tr>
<td>5</td>
<td>0</td>
<td>29</td>
<td>No freebie</td>
<td>Soda</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>30</td>
<td>49</td>
<td>Chocolate and soda</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>50</td>
<td>69</td>
<td>Chocolate and pop corn</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>70</td>
<td>100</td>
<td>Soda, pop corn and key ring</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>101</td>
<td>120</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>VAT</td>
<td>14%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Markup margin</td>
<td>23%</td>
<td>Trade discount percentage</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Price per pre-booked ticket before trade discount (incl VAT)</td>
<td>R 114</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Movie title</td>
<td>About Time</td>
<td>Tsotsi</td>
<td>Olympus Has Fallen</td>
<td>Wolf of Wallstreet</td>
</tr>
<tr>
<td>14</td>
<td>Movie code</td>
<td>1234TABAOU 1856LOCTSOT 1245INTOLYM 4785INTWOLF 1269LOCASJY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Number of pre-booked tickets</td>
<td>30</td>
<td>75</td>
<td>28</td>
<td>102</td>
</tr>
<tr>
<td>16</td>
<td>Local/International</td>
<td>INT</td>
<td>LOC</td>
<td>INT</td>
<td>INT</td>
</tr>
<tr>
<td>17</td>
<td>Trade discount per ticket (incl VAT)</td>
<td>R 0 00</td>
<td>R 5 70</td>
<td>R 0 00</td>
<td>R 0 00</td>
</tr>
<tr>
<td>18</td>
<td>Income per movie (incl VAT)</td>
<td>R 3,420 00</td>
<td>R 8,122 50</td>
<td>R 3,192 00</td>
<td>R 11,628 00</td>
</tr>
<tr>
<td>19</td>
<td>Income per movie (excl VAT)</td>
<td>R 3,000 00</td>
<td>R 7,125 00</td>
<td>R 2,800 00</td>
<td>R 10,200 00</td>
</tr>
<tr>
<td>20</td>
<td>Cost per movie (excl VAT)</td>
<td>R 2,439 02</td>
<td>R 5,792 68</td>
<td>R 2,276 42</td>
<td>R 8,292 68</td>
</tr>
<tr>
<td>21</td>
<td>Mark-up per movie</td>
<td>R 561 00</td>
<td>R 1,332 00</td>
<td>R 574 00</td>
<td>R 1,907 00</td>
</tr>
<tr>
<td>22</td>
<td>Free gifts to be handed out</td>
<td>Soda</td>
<td>Chocolate and pop corn</td>
<td>No freebie</td>
<td>Soda, pop corn and key ring</td>
</tr>
<tr>
<td>23</td>
<td>Average mark-up for the day</td>
<td>R 985 60</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Bestselling move for the day</td>
<td>R 1,907 00</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

[TURN OVER]
QUESTION 5 (continued)

Required:

Use the information and spreadsheet provided to answer the following questions

Note: Where it is indicated that your formula will be copied to another range, your formula must take absolute and relative addresses into account, but only where necessary!

5.1 Which spreadsheet formula was entered into cell B20 to extract information from cell B18 to determine whether the movie, About Time, was produced locally or internationally? Note: Your formula will be copied to range C20:F20. (2.5)

5.2 Which spreadsheet formula was entered into cell B21 to calculate the trade discount per pre-booked ticket for the movie, About Time? Note: Your formula will be copied to range C21:F21. (4.5)

5.3 Which spreadsheet formula was entered into cell B22 to determine the income including VAT for the movie, About Time? Note: Your formula will be copied to range C22:F22. (2)

5.4 Which spreadsheet formula was entered into cell B23 to determine the income per movie excluding VAT for the movie, About Time? Note: Your formula will be copied to range C23:F23. (2)

5.5 Which spreadsheet formula was entered into cell B24 to determine the cost excluding VAT for the movie, About Time? Note: Your formula will be copied to range C24:F24. (2)

5.6 Which spreadsheet formula was entered into cell B25 to determine the mark-up for the movie, About Time? The formula should round your answer to zero decimal digits. Note: Your formula will be copied to range C25:F25. (3)

5.7 Which spreadsheet formula was entered into cell B27 to determine from range A6:C10 the free gifts to be handed out on 10 October 2014 to theatre goers watching the movie, About Time? Note: Your formula will be copied to range C27:F27. (4)

5.8 Which spreadsheet formula was entered into cell B29 to determine the average mark-up earned on all movies shown on 10 October 2014? (2)

5.9 Which spreadsheet formula was entered into cell B30 to determine the best-selling movie on 10 October 2014, based on the mark-up per movie? (2)

[24]
QUESTION 6 (continued)

Required:
Use the information and spreadsheet provided to answer the following questions

Note: Where it is indicated that your formula will be copied to another range, your formula must take absolute and relative addresses into account, but only where necessary.

6.1 Which spreadsheet formula was entered into cell B7 to determine the monthly instalment to finance the building? The formula should return a positive answer

6.2 Which spreadsheet formula was entered into cell B12 to determine the monthly rental amount including VAT?

6.3 Which spreadsheet formula was entered into cell B14 to determine whether the building will be rented or bought?

Total [100]