UNIVERSITI POLY-TECH MALAYSIA
UPTM

FINAL EXAMINATION

DIPLOMA OF ACCOUNTANCY

COURSE	:	COMPUTERISED ACCOUNTING
COURSE CODE	:	AIS2023
DURATION	:	2 HOURS

INSTRUCTIONS TO CANDIDATES:

1. This question paper consists of **FIVE (5)** questions.
2. Answer **ALL** questions in the Answer Booklet provided.
3. Please check to make sure that this examination pack consists of:
   i. The Question Paper.
   ii. An Answer Booklet.
4. Do not bring any material into the examination hall.
5. Please write your answer using permanent ink.

MYKAD/ PASSPORT NO. : ____________________
ID. NO. : ____________________
LECTURER : ____________________
SECTION : ____________________

DO NOT OPEN THIS QUESTION PAPER UNTIL YOU ARE TOLD TO DO SO

This question paper consists of 10 printed pages including the front page.

QUESTION 1

a. Explain **FIVE (5)** practical uses of Microsoft Excel in business settings.

(10 marks)

b. In the given Excel worksheet **Figure 1**, ZZ Electronics approves returns only if:

The product is returned within 14 days, AND
The product condition is "Good"

	A	B	C	D	E	F	G	H
1								
2								
3								
4			Product ID	Days Since Purchase	Condition	Return Approved?		
5			P101	10	Good	Approved		
6			P102	16	Good	Rejected		
7			P103	12	Damaged	Rejected		
8			P104	13	Good	Approved		
9			P105	8	Damaged	Rejected		
10								
11								
12								

Figure 1

Required:

i. Illustrate the formula in cell F5 and F7 using the AND function.

(8 marks)

ii. Determine the logical function used in **Figure 1**.

(2 marks)

(Total: 20 marks)

QUESTION 2

a. The following questions are based on **Figure 2.**

	A	B	C	D	E	F	G	H	I	J	K	L	M
25													
26													
27							BetaLink Networks Sdn Bhd						
28							Account Receivables Ageing Report						
29						DATE THIS REPORT:		30/09/2025					
30						30 DAYS BEFORE:		31/08/2025					
31						60 DAYS BEFORE:		01/08/2025					
32						90 DAYS BEFORE:		02/07/2025					
33		CUSTOMER	INVOICE	INVOICE	INVOICE	INVOICE	INVOICE	CURRENT	1-30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	
34		NAME	NUMBER	DATE	TERMS	AMOUNT	DUE DATE	INVOICE	PAST DUE	PAST DUE	PAST DUE	PAST DUE	
35		MegaCom Sdn Bhd	301001	11/10/2024	50	33,333	30/11/2024					33,333	
36		NextGen Telco Sdn Bhd	301002	27/11/2024	65	27,270	31/01/2025					27,270	
37		FiberFast Enterprise	301003	23/12/2024	90	254,254	23/03/2025					254,254	
38		SmartLink Sdn Bhd	301004	03/05/2025	45	87,087	17/06/2025					87,087	
39		CloudWave Solutions	301005	25/07/2025	55	95,890	18/09/2025		95,890				
40		StarNet Sdn Bhd	301006	10/12/2025	50	55,550	29/01/2026	55,550					
41				COLUMN TOTALS		553,384		55,550	95,890	0	0	401,944	
42													
43				PERCENT UNCOLLECTIBLE				0%	4%	8%	12%	16%	
44													
45				AMOUNT UNCOLLECTIBLE				0	3,836	0	0	64,311	
46													
47				TOTAL PROVISION FOR DOUBTFUL DEBTS				68,147					
48													

Figure 2

Required:

i. Determine the formula used in the cell I39 and cell L36.

(8 marks)

ii. Describe **TWO (2)** insights a business can gain from its Accounts Receivable Aging Report.

(2 marks)

b. The following questions are based on **Figure 3.**

	A	B	C	D	E	F	G	H	I	J
1					ARTLINE BHD					
2					Inventory Valuation Statement					
3					31 August, 2025					
4				PURCHASE				SALES		
5		Date		RM	RM	Date		RM	RM	
6			No. of	Unit	Extended		No. of	Unit	Extended	
7			Units	Cost	Amount		Units	Cost	Amount	
8		12/12/2024	1,640	57	93,480					
9		15/12/2024	1,690	60	101,400	28/12/2024	1,222	65	79,430	
10		01/02/2025	1,740	63	109,620	19/01/2025	1,333	43	57,319	
11		16/03/2025	1,790	66	118,140	16/05/2025	1,707	65	110,955	
12		11/04/2025	1,840	69	126,960	16/06/2025	1,888	43	81,184	
13		14/04/2025	1,890	72	136,080	17/07/2025	1,111	65	72,215	
14		08/05/2025	1,940	75	145,500	23/08/2025	1,898	65	123,370	
15	TOTAL AVAILABLE FOR SALES		12,530		831,180	TOTAL SALES	9,159		524,473	
16	CLOSING STOCK		3,371							
17					Inventory Valuations					
18			FIFO		AVERAGE COST			LIFO		
19										
20	CLOSING STOCK		248,532		223,616			197,340		
21					ARTLINE BHD					
22					Trading account for the year ended 31 August 2025					
23				FIFO		AVERAGE COST		LIFO		
24	SALES			524,473		524,473		524,473		
25	BEGINING INVENTORIES			93,480		93,480		93,480		
26	Add:	PURCHASE		737,700		737,700		737,700		
27	Less:	CLOSING STOCK		-248,532		-223,616		-197,340		
28	COGS			582,648		607,564		633,840		
29	GROSS PROFIT			-58,175		-83,091		-109,367		
30										

Figure 3

Required:

i. Determine the formula used in cell E10 and E20.

(6 marks)

ii. Illustrate **TWO (2)** limitations of using historical cost for inventory valuation.

(4 marks)

(Total: 20 marks)

QUESTION 3

a. The following questions are based on **Figure 4.**

	A	B	C	D	E	F
1						
2						
3						
4			JUMISO ENTERPRISE			
5			Schedule of Depreciation on Fixed Asset			
6			Asset Type :	OFFICE EQUIPMENT	VEHICLES	Depreciation Rate
7			Cost	260,260.00	557,557.00	38%
8			Salvage value:	26,260.00	80,500.00	
9			Useful Life (years):	4	4	
10			Purchase date:	1/1/2022	1/1/2022	
11			Depreciation method:	Straight Line	Reducing Balance	
12						
13			YEAR	DEPRECIATION EXPENSES	ACCUMULATED DEPRECIATION	NET BOOK VALUE
14			OFFICE EQUIPMENT	RM	RM	RM
15			2022	58,500	58,500	201,760
16			2023	58,500	117,000	143,260
17			2024	58,500	175,500	84,760
18			2025	58,500	234,000	26,260
19						
20			YEAR	DEPRECIATION EXPENSES	ACCUMULATED DEPRECIATION	NET BOOK VALUE
21			VEHICLES	RM	RM	RM
22			2022	213,868	213,868	343,689
23			2023	131,832	345,700	211,857
24			2024	81,264	426,964	130,593
25			2025	50,093	477,057	80,500
26						
27						

Figure 4

Required:

i. Determine the formula used in cell E17 and cell E24.

(6 marks)

ii. Discuss TWO (2) reasons why using one depreciation method for all assets might fail to reflect the actual usage patterns or economic life of different fixed assets.

(4 marks)

b. The following questions are based on **Figure 5.**

DECKA LIMITED

CVP Worksheet

Data Range	**RM**
Selling Price Per Unit	1,678.00
Variable Cost Per Unit	1,213.00
Total Fixed Cost	511,455.00

No of Units	Fixed Costs	Variable Cost	Total Costs	Total Sales	Profit/Loss
987	511,455	1,197,231	1,708,686	1,656,186	-52,500
1,042	511,455	1,263,946	1,775,401	1,748,476	-26,925
1,063	511,455	1,289,419	1,800,874	1,783,714	-17,160
1,074	511,455	1,302,762	1,814,217	1,802,172	-12,045
1,087	511,455	1,318,531	1,829,986	1,823,986	-6,000
1,642	511,455	1,991,746	2,503,201	2,755,276	252,075

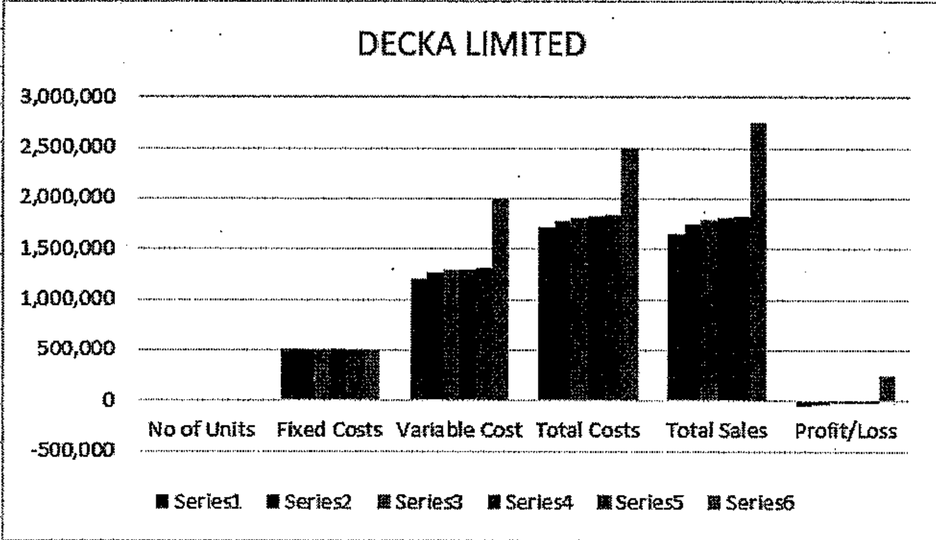


Figure 5

Required:

i. Determine the formula used in the cells I14 and J12.

(6 marks)

ii. Using a CVP chart, explain how an increase in fixed costs affects the break-even point and total profit levels.

(4 marks)

(Total: 20 marks)

QUESTION 4

a. The following questions are based on **Figure 6.**

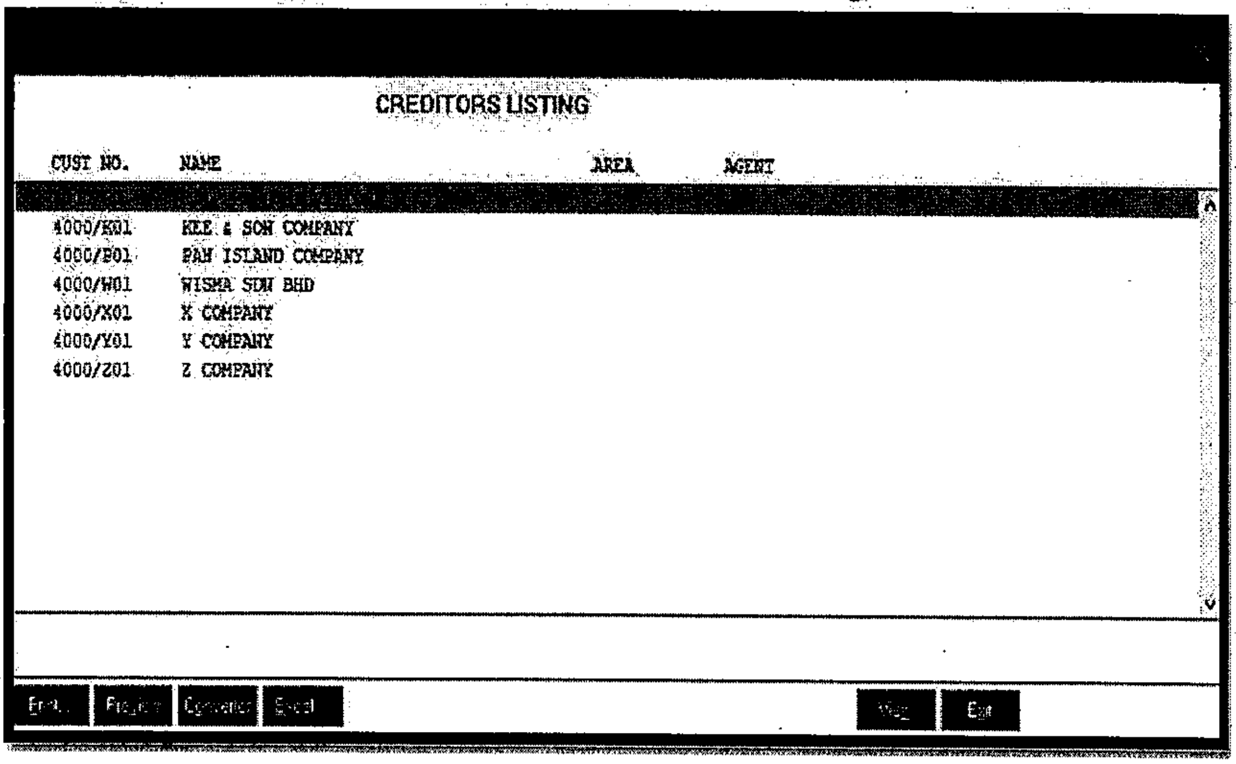


Figure 6

Required:

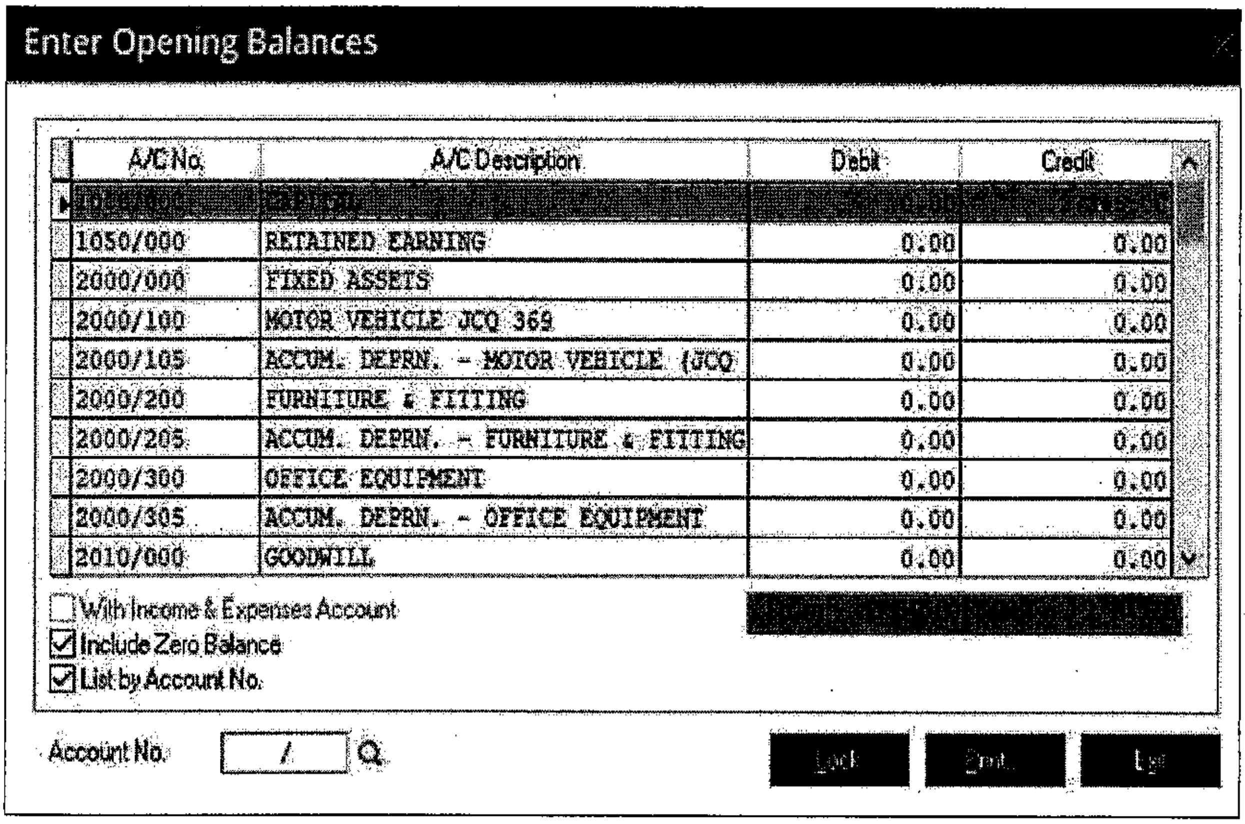
i. Explain how Creditors Listing can help in supplier performance evaluation.

(4 marks)

ii. Determine **THREE (3)** benefits of maintaining an organized and regularly updated creditors listing in UBS accounting system.

(6 marks)

b. The following questions are based on **Figure 7.**


Enter Opening Balances

A/C No.	A/C Description	Debit	Credit
[illegible]	[illegible]	[illegible]	[illegible]
1050/000	RETAINED EARNING	0.00	0.00
2000/000	FIXED ASSETS	0.00	0.00
2000/100	MOTOR VEHICLE JCQ 369	0.00	0.00
2000/105	ACCUM. DEPRN. - MOTOR VEHICLE (JCQ	0.00	0.00
2000/200	FURNITURE & FITTING	0.00	0.00
2000/205	ACCUM. DEPRN. - FURNITURE & FITTING	0.00	0.00
2000/300	OFFICE EQUIPMENT	0.00	0.00
2000/305	ACCUM. DEPRN. - OFFICE EQUIPMENT	0.00	0.00
2010/000	GOODWILL	0.00	0.00

With Income & Expenses Account
Include Zero Balance
List by Account No.
Account No. /

Figure 7

Required:

i. Discuss the importance of ensuring accuracy when entering the debit and credit opening balances in the UBS accounting software.

(4 marks)

ii. Illustrate the steps to record the above **Figure 7**.

(6 marks)

(Total: 20 marks)

QUESTION 5

a. The following questions are based on **Figure 8.**

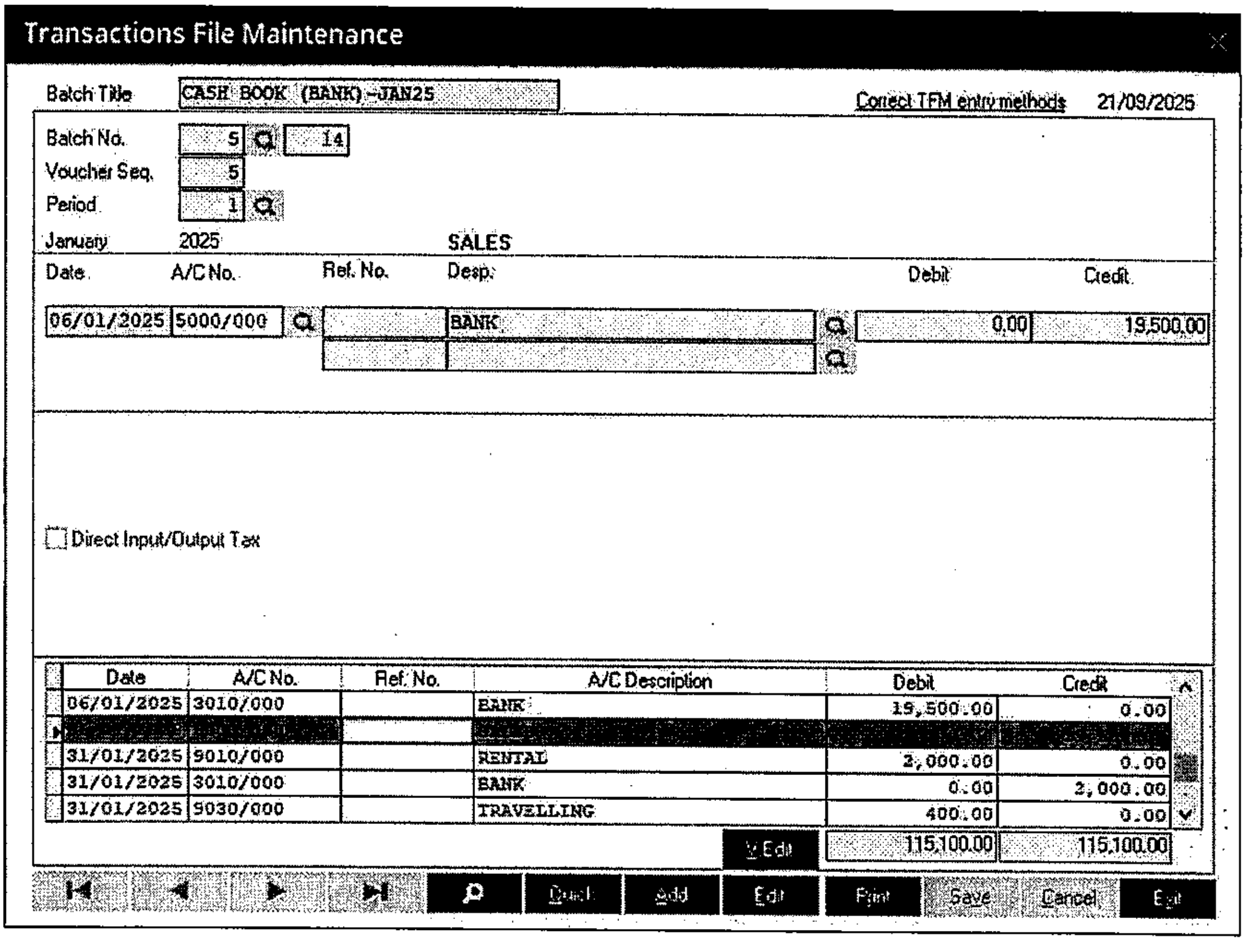


Figure 8

Required:

i. Examine the recorded transaction based on **Figure 8.**

(5 marks)

ii. Illustrate the steps to record the transaction above.

(5 marks)

b. The following questions are based on **Figure 9.**

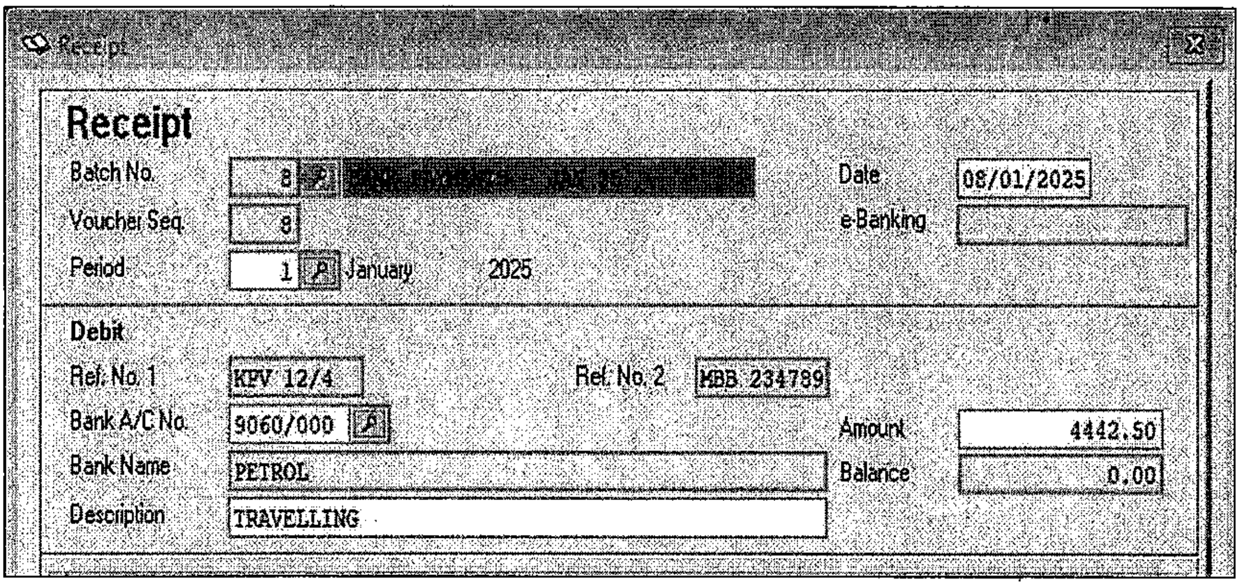


Figure 9

Required:

i. Identify the steps to record the transaction in UBS system above. (5 marks)

ii. Describe the recorded transaction on 08 January 2025. (5 marks)

(Total: 20 marks)

(TOTAL: 100 MARKS)

END OF QUESTION PAPER