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**QQI**

**BA (Hons) Accounting and Finance**

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**SUMMER 2024 EXAMINATIONS**

*Module Code:* **B6AF115**

*Module Description:* **Accounting Information Systems**

*Examiner:* **Aida Haryani Yussof**

*Internal Moderator:* **Azina Yaakob**

*External Examiner:*

*Date: APRIL 2024*

*Time: 9.00 – 11.00*

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## **INSTRUCTIONS TO CANDIDATES**

**Time allowed is 2 hours.**

**Answer all Questions.**

**All questions carry individual allocated marks.**

**This examination comprises of two parts:**

**SECTION A: Write answers into the Exam Answers Template.**

**SECTION B will be carried out in Sage UBS. A copy of the dataset should be uploaded to Moodle.**

**Upload all files for Section A & B to the exam submission link.**

**Section A****(Total: 40 Marks)**

- 1 In order to handle accounts for several departments, user need **(5 Marks)** to do some setting in the SAGE UBS Accounting. Briefly explain the steps to format setting several departments.
- 2 What do the following acronyms for Special A/C represent? **(4 Marks)**
  - PA –
  - BS –
  - OS –
  - CS –
- 3 What do the following acronyms for Special A/C in **(4 Marks)** Manufacturing company represent?
  - HD –
  - T0 –
  - AD –
  - MA -
- 4 In order to reconcile a bank statement, list the steps to do Bank **(5 Marks)** Reconciliation Statement.
- 5 There are three (3) steps to delete unwanted transaction, list **(6 Marks)** the steps to delete transaction in Sage UBS Accounting.
- 6 What is primary code and secondary code for the purpose of **(4 Marks)** assigning account number in Sage UBS Accounting?
- 7 Sage UBS Accounting system allows users to key in opening **(4 Marks)** balances brought forward from last month or last year. Outline the steps to enter opening balances for the first month of the financial year?
- 8 The transaction wizards provide step by step guide for user to **(4 Marks)** key in transactions without having to go through different menu

paths. Outline how to access to Purchases menu by using transaction wizards?

- 9 What are the steps to print Trial Balance/Profit & Loss Account (**4 Marks**) and Balance Sheet?

**Section B****(Total: 60 Marks)**

**Create the following account, enter the following transactions and complete the following routines:**

- 1 Create the below dataset company name and address to (3 Marks)**

USB ENTERPRISE  
Reg. No: 53645-S  
L-323, Block L, Jalan L3/6,  
LLB Business Centre,  
52400 Kuala Lumpur  
Tel No: 014-5232136  
Fax: 014-5232143  
Email: [salesUSB@gmail.com.my](mailto:salesUSB@gmail.com.my)  
Web: [www.USB.my](http://www.USB.my)

The accounting year is January 2023 – December 2023

- 2 Set up the following Departments: (2 Marks)**

1. Electrical
2. Furniture
3. Telecommunication

- 3 Set up the following Account Receivables (Debtors) and Accounts Payable (Creditors): (5 Marks)**

Accounts Receivables (Debtors)

1. Santrock
2. United Co.
3. Sentosa Co.

Accounts Payables (Creditors)

1. Wisma Sdn Bhd.
2. Kee & Son

**4 Create the following Account: (5 Marks)**

1000/000	Capital
1050/000	Profit and Loss Account
3010/000	Bank
3100/000	Stock
5000/000	Sales
6000/000	Opening Stock
6010/000	Purchases
6020/000	Closing Stock
9020/000	Salary
9030/000	Insurance
9040/000	Rental

**5 Enter the following transactions for each department (3 Marks)**

Date	Description	Electrical	Furniture	Telecommunication
10/01/2023	Sales to Santrock	5,000.00	8,000.00	5,500.00
15/01/2023	Sales to United Co.	10,000.00	4,500.00	6,000.00
30/01/2023	Sales to Sentosa Co.	7,500.00	5,500.00	7,500.00

**6 Enter the following transactions for each department (3 Marks)**

Date	Description	Electrical	Furniture	Telecommunication
20/01/2023	Purchases from Wisma Sdn Bhd	2,000.00	3,500.00	2,500.00
25/01/2023	Purchases from Kee & Son	6,500.00	3,500.00	4,500.00

**7 Enter the following Stock Values for each department: (2 Marks)**

	Electrical	Furniture	Telecommunication
Opening Stock at Jan 2023	10,000.00	6,500.00	5,000.00
Closing Stock at Jan 2023	11,500.00	7,500.00	8,000.00

- 8 Enter the following transactions for each department: **(6 Marks)**

Date	Description	Electrical	Furniture	Telecommunication
30/01/2023	Paid Salary	2,500.00	2,600.00	3,000.00
30/01/2023	Paid Insurance	2,400.00	2,000.00	1,800.00
30/01/2023	Paid Rental	1,500.00	1,500.00	1,500.00

- 9 Enter the following transactions in the Telecommunication department **(3 Marks)**

On 31/01/2023, USB Enterprise purchased a delivery van of RM20,000.00 by paying cheque.

- 10 Enter the following Opening Balances: **(5 Marks)**

<u>Description</u>	<u>Debit</u>	<u>Credit</u>
	RM	RM
Capital		62,500
Profit and Loss Account		10,000
United Co.	11,000	
Santrock	30,000	
Bank	23,000	
Stock	21,500	
Kee & Son		13,000
	<b>85,500</b>	<b>85,500</b>

- 11 USB Enterprise discovered that there is a Cash Sales received by bank on 03/01/2023 for the following department. Enter the following transactions to the respective account. **(2 Marks)**

Date	Description	Electrical	Furniture	Telecommunication
03/01/2023	Cash Sales	3,000.00	3,100.00	750.00

- 12 Enter the following expenses paid by bank for each of the following department **(5 Marks)**

Date	Description	Electrical	Furniture	Telecommunication
01/01/2023	Rental	2,000.00	400.00	2,500.00
31/01/2023	Petrol	400.00	2,500.00	650.00
31/01/2023	Sundry Expenses	650.00	250.00	400.00

- 13** USB also purchased the following items by cheque. **(2 Marks)**

Date	Description	Electrical	Furniture	Telecommunication
10/01/2023	Tables and Chairs (F&F)	2,500.00	1,500.00	5,000.00
10/01/2023	Computer (OE)	2,500.00	750.00	4,200.00
10/01/2023	Typewriter (OE)	300.00	250.00	500.00
10/01/2023	Stationeries	500.00	500.00	500.00
10/01/2023	Electricity	200.00	200.00	200.00

- 14** Enter the following cash purchases paid by bank **(2 Marks)**

Date	Electrical	Furniture	Telecommunication
01/01/2023	20,000.00	22,000.00	21,000.00
02/01/2023	30,000.00	3,750.00	4,250.00

- 15** Change the **Account Type Description** to **Income**. **(2 Marks)**

- 16** Enter the following Credit Note sent to customer. **(2 Marks)**

31/01/2023 Being discount allowed to Santrock 3,000.00

- 17** Run a Profit and Loss Account for the month ended January 2023 and fill in the reported Profit or Loss figures for the following department: **(2 Marks)**

Electrical  
Furniture  
Telecommunication  
Total

- 18** Run a Trial Balance report for the month ended January 2023 and fill in the Reported figures for the following items **(2 Marks)**

Accounts Receivable (Debtors)

Accounts Payable (Creditors)

- 19** Convert the following reports to Microsoft Excel: **(4 Marks)**

1. Chart of Account
2. Trial Balance
3. Profit and Loss Account
4. Bank Account

Save the file under your name and upload it to your moodle page.  
Save one (1) copy to the desktop.

**END OF EXAMINATION**