Dublin Business School

QQI

BA (HONS) ACCOUNTING & FINANCE

Year 1

SUMMER 2026 EXAMINATIONS

Module Code:	**B6AF115**
Module Description:	**Accounting Information System**
Examiner:	**Aida Haryani Yussof**
Internal Moderator:	**Azina Yaakob**
External Examiner:	
Exam Mode:	**Closed Book**

INSTRUCTIONS TO CANDIDATES

Time allowed is two hours
Section A: Answer all Questions
Section B: Answer all Questions via Sage UBS Accounting
Write answer in the template provided.
Submit your answers via your moodle account.

The use of Generative Artificial Intelligence software, pre-prepared answers, and direct replication of course material/notes, is strictly prohibited in exams.

Section A: 40 Marks

Question 1

State comparison of Manual and Computerised Accounting by Sage UBS Accounting.

Manual	Computerised
Journal, Daybook	
Ledger Accounts	
Double Entries (to key in transactions)	

3 Marks.

Question 2

List the steps to key in sales transactions via Transactions Sales Wizards.

4 Marks.

Question 3

The following questions are based on **Figure 1** below.

Rajah Brooke Trading
TRADING AND PROFIT & LOSS ACCOUNT
01/06/2023 - 30/06/2023

PAGE : 1

	YEAR-TO-DATE	JUNE MONTH-TO-DATE
	( )	( )
SALES		
Sales	125,500.00	125,500.00
SALES ADJUSTMENTS		
Returns Inwards	2,500.00	2,500.00
COST OF GOODS SOLD		
Opening Inventories	56,500.00	56,500.00
Purchases	35,500.00	35,500.00
Closing Inventories	(48,000.00)	(48,000.00)
	44,000.00	44,000.00
GROSS PROFIT/(LOSS)	79,000.00	79,000.00
NET PROFIT/(LOSS)	79,000.00	79,000.00

Figure 1

a) Describe the steps to preview the above Trading and Profit and Loss Account i.e., **Rajah Brooke Trading, TRADING AND PROFIT & LOSS ACCOUNT, 01/06/2023 – 30/06/2023.**

2 Marks

b) Before printing the Trading and Profit & Loss Account, you need to convert it to Adobe Acrobat pdf. Explain the steps to converts reports to Adobe Acrobat pdf.

2 Marks

c) State the steps to change the title of the report from Trading and Profit & Loss Account to Statement of Profit and Loss Account.

2 Marks

d) What is the account type for Opening Inventories, Purchases and Closing Inventories in the Trading and Profit & Loss Account?

2 Marks

Question 4

BALANCE B/F

01/06/2023

Rajah Brooke Trading PAGE: 1

ACC.NO.	A/C DESCRIPTION	DEBIT BAL.	CREDIT BAL.
1000/000	Capital		500,000.00
1050/000	Profit And Loss Account		100,000.00
3000/R01	Reliance Enterprise	156,500.00	
3000/T01	Technetronic Sales & Services	243,500.00	
3010/000	Bank	156,500.00	
3030/000	Inventories	56,500.00	
4000/T01	Taniyah Trading		13,000.00
		613,000.00	613,000.00

ACCOUNT BALANCE

Figure 2

Refer to Figure 2 above and answer the following questions.

a) Describe the steps to enter opening balance for 1 June 2023.

2 Marks

b) State the steps to enter opening balance "With Income & Expenses Account".

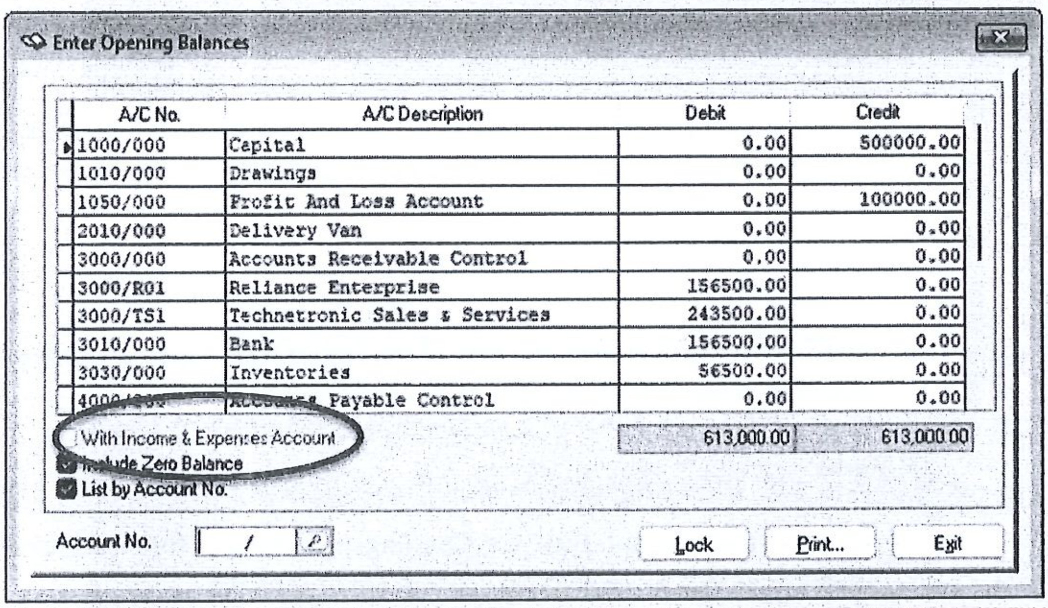

Figure 3

4 Marks

c) State the reason why there is a need to assigned special account to Stock Accounts and fill up the following tables for Stock.

Account No.	Account Description	Special A/C	Acc Type	Appeared at
3030/000	Stock			
6000/000	Opening Stock			
6020000	Closing Stock			

5 Marks

d) What is the major difference between Account Number 3000/000 Accounts Receivable Control in Figure 3 and Account Number 3000/R01 Reliance Enterprise in Figure 2?

2 Marks

Question 5

Explain the following in the Setting Accounting Year menu:

i. Closing Date of Last Accounting Year.
ii. Starting Period of Current Accounting Year.
iii. Closing Period of Current Accounting Year.

6 Marks

Question 6

Explain the following steps in Sage UBS Accounting:

a. Create Chart of Account

3 Marks

b. Maintain Opening & Closing Stock Values

3 Marks

Section B: 60 Marks

Based on the information given below by Living La Vida Electrical Appliances Sdn Bhd., maintain full set of accounting entries via Sage UBS Accounting.

Company Name	:	Living La Vida Electrical Appliances Sdn. Bhd.
Company Reg. No.	:	536745-V
Registered Address	:	L-323, Block L, Jalan L3/6, Double L Business Centre, 55100, Kuala Lumpur. Tel: 03-2144 0333
Accounting Year	:	01 January – 31 December 2025

Following are the Trial Balance as at 31st October 2025

Descriptions	**Debit** (RM)	**Credit** (RM)
Capital		104,700
A Saronic Appliances	21,600	
B Business Software	14,600	
C Efficient Co.	17,600	
Bank – Affin Bank Berhad	79,600	
Cash in Hand	31,600	
Syarikat C.H. Electrical Appliances		33,000
Syarikat Pan sonic Sdn. Bhd.		9,000
Sales		255,000
Purchases	114,000	
Discount Allowed	11,900	
Salaries	58,000	
Rent	20,000	
Travel	30,000	
Electricity & Water	2,800	
	401,700	**401,700**

Organise the following Journals in the system as follows:

Journals			
No.	Type	Titles	Period
1.	Credit	Purchases Journal-Nov'25	11
2.	Credit	Sales Journal-Nov'25	11
3.	Bank	Cash Book (Bank-Nov'25	11
4.	Cash	Cash Book (Cash)-Nov'25	11
5.		General Journal-Nov'25	11
6.		Returns Outwards Journal-Nov'25	11
7.		Returns Inwards Journal-Nov'25	11

Invoices Received:

13/11/2025	Purchased from Syarikat C.H. Electrical Appliances	Inv. 3131	RM18,000.00
21/11/2025	Purchased from Syarikat Wong Electrical Appliances	Inv. 01395	RM7,000.00

Invoices Sent:

5/11/2025	Sales to B Business Software	Inv. 91201	RM15,000.00
15/11/2025	Sales to A Saronic Appliances	Inv. 91202	RM4,000.00
16/11/2025	Sales to C Efficient Co.	Inv. 91203	RM17,500.00
25/11/2025	Sales to C Efficient Co.	Inv. 91204	RM21,000.00
28/11/2025	Sales to Damali Electrical	Inv. 91205	RM10,500.00
28/11/2025	Sales to A Saronic Appliances	Inv. 91206	RM7,000.00

Credit Notes Sent and Received:

30/11/2025	Goods Returned by C Efficient Co. (Inv. 91101)	CN. 1011	RM300.00
29/11/2025	Goods Returned to Syarikat C.H. Electrical Appliances (Inv. 2145)	CN. 1005	RM50.00

Receipts Issued:

28/11/2025	Received from B Business Software Cheque No. PBB 212010	OR 33301	RM5,000.00
23/11/2025	Received cash from C Efficient Co.	OR 33302	RM2,000.00
29/11/2025	Received commission from La La Distributors Sdn Bhd Cheque No. PBB 321232	OR 33303	RM6,000.00

Payment Vouchers Issued:

30/11/2025	Made payment to Syarikat Pan sonic Sdn. Bhd. Cheque No. A 015962	PV 9050	RM5,000.00
30/11/2025	Paid salary to Lim Cheque No. A 015963	PV 9051	RM2,000.00
30/11/2025	Paid salary to Abu Cheque No. A 015964	PV 9052	RM2,600.00
30/11/2025	Paid cash for travelling claim by Lim	PV 9053	RM170.00
30/11/2025	Paid cash for travelling claim by Abu	PV 9054	RM200.00
30/11/2025	Paid POS Malaysia for Electricity & Water Cheque No. A 015965	PV 9055	RM2,100.00
30/11/2025	Paid cash to Tan the Landlord for Rent	PV 9056	RM2,000.00

Required:

1. Convert the following Reports to pdf. file.

   a. Opening Balances.

   b. Batch Summary.

   c. Chart of Account.

   d. Bank Account as at 30th November 2025.

   e. Trial Balance as at 30th November 2025.

   f. Statement of Profit and Loss Account for the month ended 30th November 2025.

Note: You are required to convert the above reports and merged the file to pdf and submit via your Moodle account.

2. Change the Sales amount to B Business Software dated on 5/11/2025 from RM15,000.00 to RM25,000.00

   a. Convert Statement of Profit and Loss Account after the adjustment.

Note: You are required to convert the above reports and merged the file to pdf and submit via your Moodle account.

END OF EXAMINATION