

Tutorial letter 101/3/2014

Practical Accounting Data Processing AIN2601


Semesters 1 & 2

Department of Management Accounting

IMPORTANT INFORMATION:

This tutorial letter contains important information
about your module.

BAR CODE



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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

1.1 Tutorial matter

You will receive a number of tutorial letters during the semester. A tutorial letter is our way of communicating with you about teaching, learning and assessment.

Tutorial letter 101 contains important information about the scheme of work, resources and assignments for this module. We urge you to read it carefully and to keep it at hand when working through the study material, preparing the assignments, preparing for the examination and addressing questions to your lecturers.

In **Tutorial letter 101**, you will find the assignments and assessment criteria as well as instructions on the preparation and submission of the assignments. It also provides all the information you need with regard to the prescribed study material and other resources and how to obtain them. Please study this information carefully and make sure that you obtain the prescribed material as soon as possible.

We have also included certain general and administrative information about this module. Please work through this section of the tutorial letter carefully.

Right from the start we would like to point out that **you must read all the tutorial letters** you receive during the semester **immediately and carefully**, as they always contain important and, sometimes, urgent information.

In spite of the care which is taken to ensure that study guides, tutorial letters, assignments and solutions are comprehensible and free from errors – omissions and errors may occur. Should you come across such matters, or matters which are not clearly expressed, kindly inform us to enable us to make the necessary corrections.

Please note there are THREE (3) compulsory assignments.

Assignment 01 gives you admission to the examination.

2 PURPOSE OF AND OUTCOMES FOR THE MODULE

2.1 Purpose

This module is primarily intended for people who are interested in qualifying as registered chartered accountants (SAICA) or management accountants (CIMA). This module 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 LECTURERS AND CONTACT DETAILS

3.1 Lecturers

The lecturers for this module are as follows:

Ms. Christi Leonard

AJH van der Walt room 1-58

Tel: (012) 429 4025

Cell: 072 683 6482

Fax: 086 541 4855

Ms. Sanet Riekert

AJH van der Walt room 1-61

Tel: (012) 429 8844

Cell: 072 683 6482

Fax: 086 759 2885

Ms. Gerda Viviers

AJH van der Walt room 1-59

Tel nr: (012) 429 3914

Cel nr: 072 683 6482

Fax nr: 086 532 5869

Email:

First semester: AIN2601-14-S1@unisa.ac.za

Second semester: AIN2601-14-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 can students 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>

E-mail addresses	SMS numbers	Use to enquire about:
study-info@unisa.ac.za	43578	Applications and registrations
assign@unisa.ac.za	43584	Assignments (not for submission purposes)
exams@unisa.ac.za	43584	Examinations
despatch@unisa.ac.za	43579	Study material
finan@unisa.ac.za	31954	Student accounts
myUnisaHelp@unisa.ac.za	43582	myUnisa
myLifeHelp@unisa.ac.za	43582	myLife e-mail accounts
CEMSenquiries@unisa.ac.za		General college (CEMS) enquiries

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

Email: unisapastel@masterskill.co.za

Fax: 086 7736 618

(fax/email 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:

Email: training@pastel.co.za

Telephone: +27 11 304 3750

You may only contact Pastel if there appears an error message with an error code on your screen, or if you are unable to install the Pastel software on your computer.

Please make a screen print of the error code, paste it into Microsoft Word and send it by 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.

Any other enquiries relating to the content of Pastel must please be directed to your lecturers.

4 MODULE-RELATED RESOURCES

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

- Study guide (Part 1 and Part 2)
- 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>

Inventory letter

At the time of registration, you will receive an inventory letter that will inform you 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 a sms to 43579 for study material (also see par. 3 above).

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

4.1 Prescribed book - Pastel Partner training manual and educational software

Masterskill (Pty) Ltd.: Pastel Partner Version 12 – University Manual & Software DVD-ROM, 2014 Curriculum [UNISA]

PLEASE NOTE: It is essential that you either acquire or have the Pastel Partner training manual at your disposal. As per 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 thereon. 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 12 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 12 training manual.

Bear in mind that Pastel Partner educational software bought during 2014 will expire on the **31 December 2015**.

Refer to paragraph 3.4 for Masterskill's contact details.

4.1.2 Prescribed book price

The price for the training manual and educational software with delivery to a **RSA** physical address is R470.

Prices for delivery to an **international** postal of physical address will start from R470. International students must request a quotation from Masterskill before they order. Please refer to the 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

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 12 – University Manual & Software DVD-ROM, 2014 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:

Email: 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 (e.g. deposit slip) together with the proof of payment coversheet (addendum H) to Masterskill.

Masterskill will only start processing your order 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 legible on the proof of payment coversheet and proof of payment before you fax or e-mail the documents to Masterskill.

Masterskill Banking Details:	
Bank	First National Bank
Branch	Sandton
Branch Code	261251
Account Name	Masterskill (Pty) Ltd - Student account
Account Number	623 9445 1761
Type of Account	Cheque

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.

We encourage you to order your Pastel training manual and software as soon as possible. Although Masterskill promises to deliver within 5 business days (in RSA only) after proof of payment was received, delays can happen if everybody waits until the due date is close.

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. Masterskill will then provide you with the amount payable for delivering the training manual and educational software. Prices start from R470

4.1.7 Quick process overview

- Step 1: Order via the internet 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 coversheet (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.

5 STUDENT SUPPORT SERVICES FOR THE MODULE

For information on the various student support systems and services available at Unisa (e.g. 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 student 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.

6 MODULE-SPECIFIC 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 at UNISA on time. This is of 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 step-by-step through topic 2 in the study guide (spreadsheets). 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 step-by-step through the whole Pastel manual 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 leave this 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. Assignment 02 **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 at UNISA on time. Assignment 03 is necessary as 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 directly with the study programme. Do not wait for the return of the assignments or for the suggested solutions.
10. When assignments are returned to you, mark it by using the suggested solution which will be sent to you after the due date of the assignment.

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

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

If you adhere to this program, you should have no difficulty in mastering the subject. It is very important that the subject matter covered in each of the study units should be mastered and not just skimmed. If you happen to register late or fall behind with this program, 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 pass the exam. You need the practical skills as well as a deeper level of understanding of the theory.

6.1 Proposed study program for the first semester 2014

Week	Start date of week	Actions required
	Registration 1 – 24 January 2014	Obtain the Pastel manual and a computer. Read through Tutorial letter 101 Skim through the Study guides.
1	27-Jan-14	Work in detail through: • Part 1, topic 1 (<i>Data management and utilisation</i>).
2	03-Feb-14	Work in detail through: • Part 2, topic 2 (<i>Spreadsheets</i>).
3	10-Feb-14	Complete Assignment 01 (Topic 1) Work in detail through: • Part 3, topic 3 (<i>Accounting cycles</i>).
4	17-Feb-14	Work in detail through: • Part 3, topic 6, study unit 15 (<i>Getting started on Pastel Partner</i>).
5	24-Feb-14	Work in detail through: • Part 3, topic 6, study unit 16 (<i>Customers, Suppliers, Inventory and General ledger</i>).
6	03-Mar-14	Work in detail through: • Part 3, topic 6, study unit 17 (<i>Process transactions</i>).
	05-Mar-14	Due date for the submission of compulsory Assignment 01.
7	10-Mar-14	Work in detail through: • Part 3, topic 6, study unit 18 (<i>Retrieve information and sundry processing</i>).
8	17-Mar-14	Do question 1 (Pastel) and question 2 (Excel) of assignment 02.
9	24-Mar-14	Complete Assignment 02 (Topics 2 and 6 and Pastel manual)
10	31-Mar-14	Work in detail through: • Part 3, topic 4 (<i>Reporting infrastructure</i>). • Part 3, topic 5 (<i>AIS applications</i>).
	1-Apr-14	Due date for the submission of compulsory Assignment 02.
11	7-Apr-14	Work in detail through: • Part 4, topic 7 (Management reporting systems).
12	14-Apr-14	Complete Assignment 03 (Topics 3, 4, 5 and 7)
	16-Apr-14	Due date for compulsory Assignment 03
13	21-Apr-14	Revision of Part 1 and 4
14	28-Apr-14	Revision of Part 2
15	05-May-14	Revision of Part 3
	May/Jun	Examination

6.2 Proposed study program for the second semester 2014

Week	Start date of week	Actions required
	Registration 3 June - 11 July 2014	Obtain the Pastel manual and a computer. Read through Tutorial letter 101 Skim through the Study guides.
1	14-Jul-14	Work in detail through: • Part 1, topic 1 (<i>Data management and utilisation</i>).
2	21-Jul-14	Work in detail through: • Part 2, topic 2 (<i>Spreadsheets</i>).
3	28-Jul-14	Complete Assignment 01 (Topic 1) Work in detail through: • Part 3, topic 3 (<i>Accounting cycles</i>).
4	4-Aug-14	Work in detail through: • Part 3, topic 6, study unit 15 (<i>Getting started on Pastel Partner</i>).
5	11-Aug-14	Work in detail through: • Part 3, topic 6, study unit 16 (<i>Customers, Suppliers, Inventory and General ledger</i>).
6	18-Aug-14	Work in detail through: • Part 3, topic 6, study unit 17 (<i>Process transactions</i>).
	20-Aug-14	Due date for the submission of compulsory Assignment 01.
7	25-Aug-14	Work in detail through: • Part 3, topic 6, study unit 18 (<i>Retrieve information and sundry processing</i>).
8	1-Sept-14	Do question 1 (Pastel) and question 2 (Excel) of assignment 02.
9	8-Sept-14	Complete Assignment 02 (Topics 2 and 6 and Pastel manual)
10	15-Sept-14	Work in detail through: • Part 3, topic 4 (<i>Reporting infrastructure</i>). • Part 3, topic 5 (<i>AIS applications</i>).
	16-Sept-14	Due date for the submission of compulsory Assignment 02.
11	22-Sept-14	Work in detail through: • Part 4, topic 7 (Management reporting systems).
12	29-Sept-14	Complete Assignment 03 (Topics 3, 4, 5 and 7)
	01-Oct-14	Due date for the submission of compulsory Assignment 03.
13	06-Oct-14	Revision of Part 1 and 4
14	13-Oct-14	Revision of Part 2
15	20-Oct-14	Revision of Part 3
	Oct/Nov	Examination

7 ASSESSMENT

7.1 Assessment plan

Assignment 01, assignment 02 and assignment 03 are compulsory.

The submission of the assignment 01 will prove that you are an active student and will therefore earn you admission to the examination.

NOTE: Failure to submit assignment 01 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:

Assignment number	Maximum contribution towards year mark
Assignment 01	8%
Assignment 02	80%
Assignment 03	12%
Year mark	100%

For example: If you earn 100% for the assignment 01; 78% for assignment 02 and 80% for assignment 03 your year mark will be 80% $[(100\% \times 8\%) + (78\% \times 80\%) + (80\% \times 12\%) = 80\%]$.

7.2.2 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 earn 60% for the examination and have 80% for your year mark (assignment 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 program timeously so that you can earn a good year mark.

A sub-minimum of 40% in the examination is required. Your year mark will not count in the case where you did not obtain the sub-minimum of 40% in the examination.

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

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

7.2 General assignment numbers

Assignments are numbered consecutively per module, starting from 01.

Assignment 01 is important because it will allow you to write the examination, regardless of the mark you obtain.

The results of assignment 01, assignment 02 and assignment 03 are important, because it counts towards your year mark.

If you decide not to submit assignments 02 and 03, you will still be able to write the examination, but you will forfeit 92% of your year mark which counts 25% of your final mark! We, therefore, strongly advise you to submit accurate and complete assignments 02 and 03 on time.

7.2.1 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.

Assignment number	Submission due date	Assignment type	Unique number	Addendum	Contribution to year mark
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First semester					
01	5 March 2014	Compulsory	897887	A	8%
02	1 April 2014	Compulsory	777568	B	80%
03	16 April 2014	Compulsory	879427	C	12%

Second semester					
01	20 August 2014	Compulsory	793438	D	8%
02	16 September 2014	Compulsory	793769	E	80%
03	1 October 2014	Compulsory	762970	F	12%

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) You will **NOT** be admitted to the examination if assignment 01 was received late.
- b) 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, etc.
- c) **PLEASE NOTE:** Any assignments received after the due date will not be marked and you will receive 0% for the assignment.
- d) Please ensure that your name, address (including your correct postal code), student number, module code and assignment number appears on the first page of your answer and confirm correctness thereof. Failure to comply with this requirement may cause a considerable delay in the marking of your answer.
- e) 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).

- f) 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 an unit and should be submitted as such. It is not possible to combine the marks of the separate parts later and only the marks of one of the parts will then unfortunately be awarded for the assignment.
- g) Ensure you receive confirmation that your assignment was successfully submitted (online) or received by Unisa (post).
- h) 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 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 computers! You will receive 0% for your whole assignment if it's deemed that plagiarism was committed on any part of the assignment.

Everyone must obtain the required skills to ensure each and everyone will be able to make a valuable contribution in the workplace.

7.3.3 Submission and marking of Assignment 01 and 03

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

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

7.3.3.1 Submit assignment 01 and 03 using a mark-reading sheet:

- Please remember to indicate the provided relevant unique number for assignment 01 and 03 on the mark reading sheet, 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 *my Studies @ Unisa*

7.3.3.2 Submit assignment 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, e.g. 01 or 03 in the Ass.No. 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 from new
- Click on the Continue button after you have completed all the questions and checked 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 your 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 All Assignment 02's

Assignment 02 requires a unique number!

There are different assignment 02 questions for each semester. Semester 1 relates to SoGreen and semester 2 to Billy's Building Supplies. 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 won't 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 don't worry if your reports then do not perfectly match those printed in the manual.

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 your Assignment 02, create a separate company for SoGreen/Billy's Building Supplies. Do not attempt to enter the details of SoGreen/Billy's Building Supplies 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 SoGreen/Billy's Building Supplies. 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 your computer being 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 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 was already on the system for you for Assignment 02 with the last mark being 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’s on paper printouts 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. 5 marks will be deducted if the task number does not appear on the top of each page and/or the printouts are not submitted in number order.
- Remember to print your Excel formulas too! Otherwise we cannot give marks for it.
- Keep a photocopied copy of your assignment.

Please note:

- You can have your physical 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 print screen pictures 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 these documents to paper. These documents will not be marked.

7.3.4.3 Assignment 02's 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**.
- Submit this **one 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 only upload 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. 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 zipping.
- Submit only **one** zip file via myUnisa. Do not try and submit individual files and any files other than a zip or 7z file.

Refer to the FAQ paragraph 9 if you do not know how to zip your folder

- 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 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 your Assignment 02 online on myUnisa.** The servers can't handle the volume of students and big files being uploaded at once and then you might perhaps not be able to upload your assignment before the deadline.
- **Do NOT email 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 14.1 requires a trial balance to be printed. You print this to your virtual printer (e.g. PDF Creator) and save this as 'Task 14.1'. When viewing this file through My Computer or Windows Explorer, it will be listed as 'Task 14.1.pdf' if you used a PDF printer or as 'Task 14.1.xps' if you used Microsoft Office XPS Document Writer. There is no need to add a detailed description for the file, as we need to be able to sort it in task number order for marking purposes. 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)
 - .mdi (Microsoft Document Image Writer)
 - .tif
- 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 this 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.
 - Print screen pictures 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 and will thus not be accepted and 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 doesn't work and waste a lot of time. Your file will still not be readable and then we will not be able to mark that printout.

Size of files:

The total file size of your zip-file (thus 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, i.e. 2 in the Ass.No. 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 e.g. AIN2601 Assignment 2.zip, and then click OK
- Select the correct file format from the File Format drop-down list (i.e. "ASSIGNMENT 2 .zip FILE" for **WinZip** 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 2. If the wrong details, e.g. file name, appear on the screen, click 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 your 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 want to submit your assignment online via myUnisa. The web server might experience high traffic volumes and it may result in 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 that 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 program. The uncontrolled submission of assignments furthermore creates administrative problems. We therefore request you to pay particular attention to the under mentioned 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.

8 EXAMINATION

8.1 Examination admission

To be admitted to the AIN2601 examination you need to hand in the compulsory assignment 01 on time.

8.1 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 2014 and the supplementary examination will be written in October/November 2014. If you are registered for the second semester, you will write the examination in October/November 2014 and the supplementary examination will be written in May/June 2015.

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

8.2 Examination paper

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

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

A final mark (examination mark and year mark together) of 50% is required to pass AIN2601. A sub-minimum of 40% in the examination is required. The year mark will not count in the case where the sub-minimum 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.

8.3 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. We however 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 your answers and send it back to you with comments. This will help you to see where you go wrong or where you do not understand a certain concept. Please note that the only way for you to obtain the answers to the previous examination papers is to send us your suggested solution.

8.4 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 memorandum as an example of the format of the examination paper. Please note you will be writing a different examination paper consisting entirely of new questions.

You are advised to consult the examination time table in good time in order to plan your final revision program 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.

8.5 The importance of a positive study method

Examination statistics have proved that those students who prepare their work thoroughly and who complete all the assignments have a better chance of obtaining a pass in the examination than those students who are content with doing no more than the minimum work.

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**).

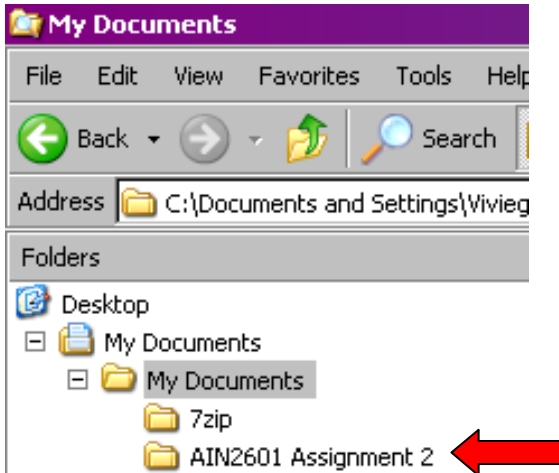
The assignment should in effect constitute your first revision of the work which you have studied. In other words, the assignment should not serve as a check list of the work to be studied for the completion of the assignment, but should, when the assignment is attempted, serve as a test of the knowledge 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 program of study you will reap the benefit of sustained practice in answering questions and will undoubtedly enjoy success in the examination.

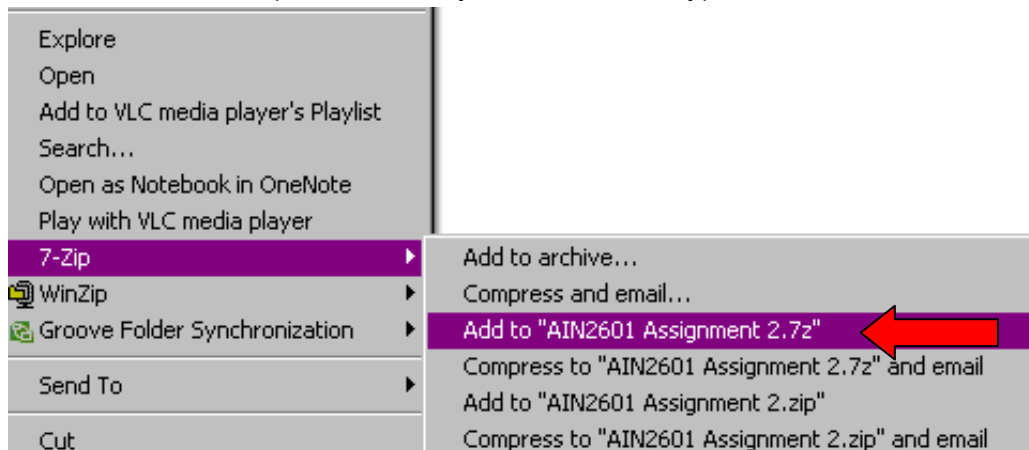
9 FREQUENTLY ASKED QUESTIONS

EXAMINATIONS	
Q1	May I postpone my examination to the following semester and what will the implications be?
A1	<p>Yes you can postpone your examination however students are requested to contact Unisa examinations department for such arrangements.</p> <p>Please note the implications are:</p> <ul style="list-style-type: none"> i. 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. ii. You <u>cannot</u> redo and resubmit your assignments during the following semester. iii. You can still use your study material from this semester in the following semester.
Q2	May the examination venue/address be changed after registration?
A2	Yes, please contact the university.
Q3	What happens if I get sick on the day of exam?
A3	<p>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.</p> <p>Please refer Q1 and A1.</p>
Q4	I am writing a supplementary examination. What mark must I obtain in the examination to pass?
A4	<p>You need 50% in the examination to pass as your final mark is equal to your examination mark. Your year mark is not taken into account.</p> <p>Please note:</p> <ul style="list-style-type: none"> i. You <u>cannot</u> redo and resubmit your assignments. ii. You can still use your study material from this semester in the following semester.

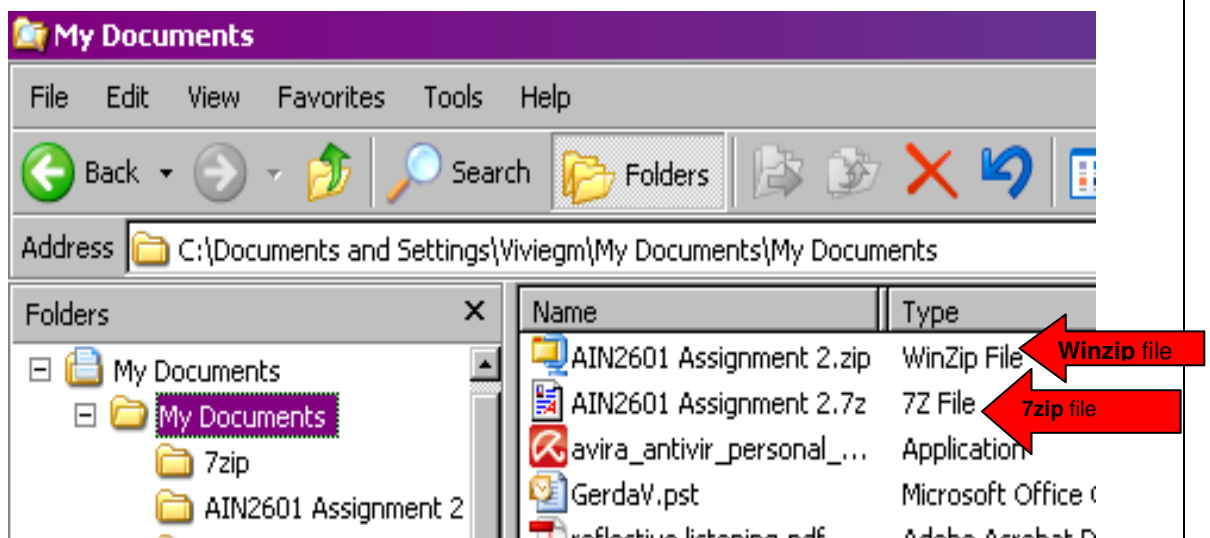
ASSIGNMENTS	
Q5	May assignments be submitted via myUnisa?
A5	Yes, we prefer this method of assignment submission. Please read paragraphs 7.3.3.2 (assignments 01 and 03) and 7.3.4.3 (assignment 02) carefully if you submit via myUnisa.
Q6	May I be given an extension on my assignment date?
A6	There are no extension on assignment due dates. Solutions to assignments are published on the due date of the assignments.
Q7	What happens if I missed the due date for compulsory assignment 01?
A7	The assignment will not be marked and you will not be allowed to write the exam.
Q8	What happens if I submit assignment 02 and 03 after the due date?
A8	The assignment will not be marked and you will be awarded 0% for the assignment.
Q9	How do I Zip my assignment 02 files?
A9	<p>You are only allowed to upload one file onto myUnisa. Therefore you need to combine all your virtual 'printouts' into one file by using a zip program. An added benefit is that it will often compress the files making the overall file size smaller as well.</p> <p>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: http://www.7-zip.org/</p> <p>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 named "AIN2601 Assignment 2" (see the screen print on the below):</p> 

To zip with 7-zip you need to (WinZip works exactly the same as 7-zip):

- Highlight the name of the subdirectory with all your assignment files;
- Right click (while standing with your cursor on the subdirectory name) to show the pop-up menu;
- Select 7-zip from the pop-up menu;
- Select Add to...(the name of your subdirectory) .7z.



Your 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 folder (see directory structure on previous page screen print) and will have the name of your assignment subdirectory, but with a .7z file extension. Winzip will create a file with a .zip file extension.



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

Please open your zip file again to make sure that it wasn't corrupted during creation and that you have included ALL the documents you want to submit in the zip file.

MICROSOFT EXCEL	
Q10	May I use Microsoft Excel 2003 or Microsoft Excel 2013 instead of Microsoft Excel 2007 or Microsoft Excel 2010?
A10	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 & filter etc. It is your responsibility to make your own adjustments for these differences.
Q11	May I use Microsoft Excel starter?
A11	No, Microsoft Excel starter does not have all the functionalities needed for assignment 02, especially if you want to print your assignment to paper.
Q12	What alternative do I have if I do not have access to Microsoft Office Excel?
A12	<p>You can download “Open Office Calc” from www.openoffice.org.</p> <p>Please take note of the following:</p> <ul style="list-style-type: none"> i. The software is free, but you will still be charged for data usage. ii. The file extension will be .ods – DO NOT change this to .xls or any other file extension. iii. You will need to make the necessary adjustments between Open Office and Microsoft Office. iv. 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.
PASTEL PARTNER	
Q13	May I use Pastel Xpress, myBusiness or Evolution?
A13	No, you may only use Pastel Partner.
Q14	What do I do if I get an error message with an error code when installing or working on Pastel Partner?
A14	<p>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.</p> <p>Technical queries regarding the Pastel software should be directed to: Email: training@pastel.co.za Telephone: +27 11 304 3750</p>

Q15	I bought my Pastel Partner Educational software during 2013 from Masterskill. May I still use it?
A15	<p>Pastel Partner Educational software bought during 2013 from Masterskill expires on 30 June 2014.</p> <p><i>Students registered for the <u>1st semester</u>:</i> Yes, you can still use it.</p> <p><i>Students registered for the <u>2nd semester</u>:</i> No, you can no longer use educational software as it has expired on 30 June 2014.</p> <p>You have two options:</p> <ol style="list-style-type: none"> 1) You may still use the educational manual for version 11 but you will need to obtain access to the Pastel Partner version 11 software somewhere else for example at work, or 2) You must acquire new software from Masterskill. <p>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.</p>
Q16	May I use Pastel Partner version 12 installed on my computer or my work's computer and not buy the prescribed Pastel Partner version 12 educational software?
A16	<p>Yes, you may use the Pastel Partner version 12 already installed on your/your employer's computer and you do not need to buy the Pastel Partner educational manual and software however,</p> <ol style="list-style-type: none"> 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. <p>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.</p>

Q17	May I use another version of Pastel Partner than the prescribed Pastel Partner <u>version 12</u>?
A17	<p>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,</p> <ul style="list-style-type: none"> 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 don't 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 12 and the Pastel version you are using. <p>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 2007.</p>

10 CONCLUSION

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

11 ADDENDUMS

FIRST SEMESTER COMPULSORY ASSIGNMENTS 2014

Addendum A: COMPULSORY ASSIGNMENT 01 SEMESTER 1 - QUESTIONS

Addendum B: COMPULSORY ASSIGNMENT 02 SEMESTER 1 - QUESTIONS

Addendum C: COMPULSORY ASSIGNMENT 03 SEMESTER 1 - QUESTIONS

SECOND SEMESTER COMPULSORY ASSIGNMENTS 2014

Addendum D: COMPULSORY ASSIGNMENT 01 SEMESTER 2 - QUESTIONS

Addendum E: COMPULSORY ASSIGNMENT 02 SEMESTER 2 - QUESTIONS

Addendum F: COMPULSORY ASSIGNMENT 03 SEMESTER 2 - QUESTIONS

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 01/2014 (semester 1 only)

Semester	Assignment nr	Submission due date	Unique number
First	1	5 March 2014	897887

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 – 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.

- 1.1 Data captured on manual documents as well as data entered in the computerised information system (CIS) and not yet processed is called _____.
- (1) raw data
 - (2) information
 - (3) records
 - (4) source data
- 1.2 When data is converted from one format or medium to another, the processing method is called _____ data.
- (1) summarising
 - (2) converting
 - (3) transforming
 - (4) sorting
- 1.3 Viewing your bank account balance on your cell phone whenever you want is an example of _____.
- (1) real-time processing
 - (2) batch processing
 - (3) batch output
 - (4) interactive output

- 1.4 The _____ is responsible for managing and controlling the data in the organisation's databases.
- (1) database administrator
 - (2) end-user
 - (3) application programmer
 - (4) data administrator
- 1.5 Which one of the following is NOT an advantage of using a database environment?
- (1) Improved data and information security.
 - (2) Increased number of technical IT staff employed.
 - (3) Improved data access.
 - (4) Data integrity is maintained and improved.
- 1.6 Which database language is used to retrieve data from the database?
- (1) Data definition language
 - (2) Data control language
 - (3) Data query language
 - (4) Data manipulation language
- 1.7 Which database model supports data being accessed by following several paths?
- (1) Network model
 - (2) Relational model
 - (3) Multi-dimensional model
 - (4) Hierarchical model
- 1.8 A(n) _____ is a character or a group of related characters that are used to populate a data field.
- (1) attribute
 - (2) field name
 - (3) data record
 - (4) data value

- 1.9 Which database file contains data records relating to the daily individual activities of an organisation?
- (1) Transaction file
 - (2) Reference file
 - (3) Master file
 - (4) History file
- 1.10 Where the company's whole original database is copied to each of the company's different locations, the database is known as a _____ database.
- (1) partitioned
 - (2) duplicated
 - (3) synchronised
 - (4) replicated
- 1.11 Which one of the following is NOT an advantage of using a relational database?
- (1) The database structure can be easily customised for most types of data storage.
 - (2) It makes it easier to understand where data with many interrelationships are stored and processed.
 - (3) It is easy to search for and extract data from the database.
 - (4) Data can be accessed, inserted and/or deleted without changing the database structure.
- 1.12 The names of the organisation's debtors and their contact numbers will be captured in which type of database file?
- (1) Transaction file
 - (2) Reference file
 - (3) Master file
 - (4) History file

- 1.13 Which one of the following statements, relating to factors to consider when choosing a database management system (DBMS) and database, is correct?
- (1) The DBMS and database vendor should be a reputable company and financially stable.
 - (2) The amount of data the database can manage (database size) should only support the organisation's current requirements.
 - (3) The DBMS and database with the best reaction time should be selected no matter the cost.
 - (4) The database model that can support the most dimensions should be selected.
- 1.14 Which one of the following statements, relating to data warehouses and data marts, is NOT correct?
- (1) A data warehouse is "read-only" as it is only updated by the source databases.
 - (2) A data mart is the backbone for data mining and business intelligence software.
 - (3) Running queries on a data mart is much faster than on a data warehouse.
 - (4) A relational or multidimensional database model is normally used for data warehouses.
- 1.15 Which one of the following statements, relating to data mining and online analytical processing (OLAP), is correct?
- (1) Data mining will answer the question "Who bought the most smart phones during the first quarter of the year, men or women?"
 - (2) OLAP will answer the question "What is the average age of women buying smart phones?"
 - (3) OLAP will answer the question "Why have sales of 2 litre milk bottles increased in Limpopo during August?"
 - (4) Data mining will answer the question "How many 2 litre milk bottles were sold in the Limpopo during August?"

[15]

ADDENDUM B: COMPULSORY ASSIGNMENT 02/2014 (semester 1 only)

Semester	Assignment nr	Due date	Unique number
First	2	1 April 2014	777568

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 39 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.

<p>Please note: You do not have to submit the declaration. By submitting your assignment you declare that you adhere to all of the above.</p>
--

COMPLETION CHECKLIST (page 1 of 2)**QUESTION 1**

Number	Description	Handed in?
<u>SECTION A – COMPANY SETUP:</u>		
5.8	Inventory groups listing	
6.2	Supplier account (master) listing	
7.3	Customer account (master) listing	
8.3	Item based price list	
8.4	Preferred supplier listing	
<u>SECTION B – TAKE-ON OF OPENING BALANCES:</u>		
9.3	General journal without contras (take-on journal)	
10.2	Customer detailed ledger: period 1 to 12 of 2014	
10.3	Customer age analysis: period 1 of 2015	
11.2	Supplier detailed ledger: period 1 to 12 of 2014	
11.3	Supplier age analysis: period 1 of 2015	
12.2	Inventory reorder report: period 1 of 2015	
13.4	Bank reconciliation: period 12 of 2014	
14.1	Trial balance: 1 May 2013 to 30 April 2014	
<u>SECTION C – PROCESSING OF DAILY TRANSACTIONS:</u>		
15.1	Sales quotation – Manageplex	
15.2	Tax invoice – BCC Ltd	
15.8	Receipt cashbook batch	
15.13	Payment cashbook batch	
15.17	Purchase order – Inverstore	
15.19	Tax invoice – Manageplex	
15.20	Sales order – Manageplex	
15.21	Back orders – Details by Item report	
15.22	Supplier invoice – Inverstore	
15.30	Goods received note – RenewGo Ltd	
15.31	Supplier invoice – RenewGo Ltd	
15.32	Supplier invoice summary listing	
15.40	Tax invoice summary listing - Mia	
15.42	Outstanding GRN's – Details by Item report	
15.43	Detailed ledger – Petty cash account period 1 of 2015	
15.45	Purchase return – RenewGo Ltd	
15.46	Excel spreadsheet	
15.47	Reversed journal	

COMPLETION CHECKLIST (page 2 of 2)**QUESTION 1 (continued)**

Number	Description	Handed in?
<u>SECTION D – MONTH END PROCESSING:</u>		
16.3	Bank reconciliation – May 2014	
17.1	Open item customer statement – Manageplex	
17.2	Balance forward customer statement – Joe's Elect	
17.3	Customer age analysis: period 1 of 2015	
17.4	Supplier age analysis: period 1 of 2015	
17.5	Cash book details – Teba current account: period 1 of 2015	
17.6	Inventory valuation report: period 1 of 2015	
17.7	Trial balance: period 1 of 2015	
17.8	Income statement: period 1 of 2015	
17.9	Balance sheet: period 1 of 2015	
17.10	Cash movement report: period 1 of 2015	

QUESTION 2

Number	Description	Handed in?
<u>SECTION A: ANTICIPATED SUPPLIER ESCALATION</u>		
1.42	Anticipated supplier escalation [FORMATTING]	
1.45	Anticipated supplier escalation [FORMULAS]	
2.7	Supplier credit limit chart	

QUESTION 1 – Pastel (70 marks) & Excel (4 marks)

- Ensure that you have carefully read paragraph 7.3.4 and pages 38 and 39 before you start with this question.
- Immediately print (either to paper or to a file using a virtual printer) when instructed to do so.

Mr Sunn is the owner of SoGreen Ltd. This business sells renewable energy solutions to various housing complex management agents and electricians. They also install these solutions in housing complexes managed by the housing complex management agents. SoGreen has been in business for the past two years and has decided to convert to Pastel Partner for their transaction processing.

Mr Sunn has invested R1 200 000 (share capital) to set-up SoGreen Ltd.

SECTION A – COMPANY SETUP

Task 1: Use the Setup Assistant to create SoGreen Ltd (SoGreen) on Pastel Partner.

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

- Postal address: PO Box 546, Annlin, 0182;
- VAT registration number: 4736359121 and telephone number: (012) 567-5869;
- 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: 01/05/2014*, with each period ending on the last day of the month. SoGreen uses one period for each month of the year;
- In this assignment **2014** will refer to the **2014 financial year ending on 30/04/2014** and **2015** to the **2015 financial year ending on 30/04/2015**;
- Use the ***Retail Chart of Accounts*** as the standard chart of accounts for SoGreen;
- SoGreen has a ***current*** account at Teba bank. They also use a ***petty cash*** account to pay for smaller, ad-hoc expenses;
- SoGreen has two price lists – *Complex* and *Electrician*. Management agents are charged the '*complex*' prices provided their purchasing volume is sufficient to warrant the lower prices. 'Electrician' are the default prices to be used for all customers unless the '*Complex*' 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;
- SoGreen has a fast laser printer for printing all their business documents and correspondence on plain paper.

Task 2: Edit the Chart of Accounts.

- 2.1 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.
- 2.2 Edit the following general ledger accounts, by setting the *Tax processing to VAT – Standard rated (14%)*:

Main account number	Description
1000	Sales
2000	Cost of Sales / Purchases

- 2.3 Add the following general ledger accounts:

Main account number	Sub-account number	Description	Financial category	Report writer category
1000	100	Sales – Solar Panels (Student nr: xxxxxxxx)		
1000	200	Sales – Inverters		
1000	300	Sales – Charge controllers		
1000	400	Sales – Installation fees		
2000	100	Cost of Sales – Solar Panels		
2000	200	Cost of Sales – Inverters		
2000	300	Cost of Sales – Charge controllers		
7700	100	Inventory – Solar panels		
7700	200	Inventory – Inverters		
7700	300	Inventory – Charge controllers		
5450		Long term Bank loan (Student nr: xxxxxxxx)	Long term borrowings	Long term liabilities
8450		Inter Bank Transfers	Bank	Bank

NB! Type your own student number where the “xxxxxxxx” is indicated above.

Task 3: Edit the Company parameters.

- 3.1 If you are using the **Educational** version from Masterskill, Pastel has automatically changed your company name (SoGreen) to “Educational No: Softline 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 “SoGreen” and **your own student number**, then click OK;
- The company name should now display as follows:
- “Educational No: SoGreen xxxxxxxx” (where xxxxxxxx will reflect your own student number).

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 “SoGreen” and **your own student number**, then click OK;
- The company name should now display as follows:
- “SoGreen xxxxxxxx” (where xxxxxxxx will reflect your own student number).

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!

- 3.2 SoGreen 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.
- 3.3 Enter the *Inter Bank Transfers account* as the Cash Books Transfer Account.

Task 4: Setup the users, entry types and tax

Users:

SoGreen 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.

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

Designation	Accountant	Sales clerk	Purchase clerk	Cashbook clerk
User Name	Thabo	Mia	Anna	Ravesh
Password	SHINE	LIGHT	RENEW	ENERGY
Email	thabo@green.co.za	mia@green.co.za	anna@green.co.za	ravesh@green.co.za
User Group	Supervisor	Personalised	Personalised	Personalised
Select: Copy from Group	N/A	No update of batches	No update of batches	Update batches
<p>You can only adjust the <u>Menu access</u> and <u>Processing</u> options for each user as instructed below <u>after</u> copying from the above-mentioned group (<i>that means you need to click on “Copy from Group” after selecting from the drop down menu</i>). When copying from a group you will be asked if you want to overwrite the user - select yes.</p>				
Menu Access	All. Keep options as automatically selected.	Update the <u>Edit</u> menu as follow: <ul style="list-style-type: none"> • Only <i>Customers</i> must be selected. • All other options under the <i>Edit</i> menu must be deselected. Update the <u>Process</u> menu as follow: <ul style="list-style-type: none"> • Only <i>Customers</i> and <i>Match open item</i> must be selected. • All other options under the <i>Process</i> menu must be deselected. Keep all other Menu options as is.	Update the <u>Edit</u> menu as follow: <ul style="list-style-type: none"> • Only <i>Suppliers</i> must be selected. • All other options under the <i>Edit</i> menu must be deselected. Update the <u>Process</u> menu as follow: <ul style="list-style-type: none"> • Only <i>Suppliers</i> must be selected. • All other options under the <i>Process</i> menu must be deselected. Keep all other Menu options as is.	Update the <u>Edit</u> menu as follow: <ul style="list-style-type: none"> • Deselect all options under the <i>Edit</i> menu. Update the <u>Process</u> menu as follow: <ul style="list-style-type: none"> • Only <i>Cashbook</i>; <i>Bank Reconciliation</i> and all options under <i>Receipts</i> must be selected. • All other options under the <i>Process</i> menu must be deselected. Keep all other Menu options as is.

Designation	Accountant	Sales clerk	Purchase clerk	Cashbook clerk
Processing options	All. Keep options as automatically selected.	<p>Keep all the current <i>Customers</i> options selected as is.</p> <p>Additionally to the current items selected under <i>Customers</i> also select the following:</p> <ul style="list-style-type: none"> • Change discounts while processing. • Can delete documents. • Can process invoices if customer is overdue <p><i>General ledger options: Only</i> select</p> <ul style="list-style-type: none"> • Can change transaction date • Multi Period Processing <p>Deselect suppliers and inventory.</p>	<p>Keep all the current <i>Suppliers</i> options selected as is.</p> <p>Additionally to the current items selected under <i>Suppliers</i> also select the following :</p> <ul style="list-style-type: none"> • Can delete documents. <p><i>General ledger options: Only</i> select</p> <ul style="list-style-type: none"> • Can change transaction date • Multi Period Processing <p>Deselect customers and inventory.</p>	<p>Keep all the current <i>General Ledger</i> options selected as is.</p> <p>Additionally to the current items selected under <i>General Ledger</i> also select the following:</p> <ul style="list-style-type: none"> • Can process bank transfers. • Can change transaction date • Multi Period Processing <p>Deselect customers, suppliers and inventory.</p>

Entry types:

- 4.2 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:

- 4.3 Ensure the Tax *Default Entry method* is set to Inclusive.
- 4.4 Setup the *Tax Manager's Tax Reporting Frequency* as *Category A – 2 Monthly, ending at the end of every odd month*.

Task 5: Setup of Customers control, Suppliers control and Inventory

Customers control:

- 5.1 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.
- 5.2 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."
- 5.3 Setup the *Customer Early Payment Terms* as 5% within 15 days from period end; setup the *Default Tax Entry Method* as Inclusive and the *Customer Default processing method* as open item.

Suppliers control:

- 5.4 Setup the *Suppliers control configuration* to *Print the Tax amount* on the document lines and ensure the *Goods Received Notes* are set to mandatory.
- 5.5 Setup the *Normal monthly payment terms* as 60 days; *Supplier Early Payment Terms* as 10% within 10 days from date of invoice; the *Supplier Default processing methods* as open item and the *Default Tax Entry Method* as Inclusive.

Inventory:

- 5.6 Setup the *Inventory Decimals for Quantity* to 0; set both the *Maximum Line Discount %* and the *Maximum Invoice Discount %* to 10%.
- 5.7 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:

Code	001	002	003	004
Description	Solar panels	Inverters	Charge controllers	Installation
Default Buy tax	01	01	01	01
Default Sell tax	01	01	01	01
Sales	1000/100	1000/200	1000/300	1000/400
Adjustment	2100/000	2100/000	2100/000	2100/000
Cost of sales	2000/100	2000/200	2000/300	1000/400
Inventory	7700/100	7700/200	7700/300	1000/400
Count variance	2150/000	2150/000	2150/000	2150/000
Purchase variance	2200/000	2200/000	2200/000	2200/000

- **Note: The above integration is critical to ensure that your transactions will be posted to the correct general ledger accounts!**
- 5.8 Print the *Inventory Groups Listing* for all inventory groups.

Task 6: Edit Supplier accounts.

6.1. Create *Supplier accounts* for the suppliers listed below:

Description:	RenewGo Ltd	Inverstore	Sunque Supplies
Account code:	RGO111	IVR222	SUS333
Postal address:	PO Box 123 Rosslyn 0187	PO Box 471 Brits 0250	PO Box 687 City Deep 0002
Delivery address:	15 Green Street Rosslyn 0187	1 Sun Avenue Brits 0250	4 Power Road City Deep 0002
Contact name:	Your own student number	Your own student number	Your own student number
Telephone:	(012) 561-2723	(012) 744-9861	(011) 207-8311
Fax:	(012) 561-2724	(012) 744-9862	(011) 207-8312
E-mail:	renew@go.co.za	inver@store.com	info@sus.co.za
Tax code:	VAT standard rated	VAT standard rated	VAT standard rated
Tax reference:	4467036141	4987153332	4123445563
Credit limit:	R400,000.00	R1,400,000.00	R300,000.00

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

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

Task 7: Edit Customer accounts.

- 7.1. Create *Customer categories* with the same names as the *Price lists*.
- 7.2. Create *Customer accounts* for the customers listed below and allocate each customer to the correct customer category:

Description:	BCC Ltd	Manageplex	Joe's Elect
Account code:	BCC987	MPL654	JOE321
Postal address:	Create your own	Create your own	Create your own
Delivery address:	Create your own	Create your own	Create your own
Contact name:	Your own student number	Your own student number	Your own student number
Telephone:	Create your own	Create your own	Create your own
Fax:	Create your own	Create your own	Create your own
E-mail:	Create your own	Create your own	Create your own
Tax code:	VAT standard rated	VAT standard rated	VAT standard rated
Tax reference:	4597456894	4456303015	Not a VAT Vendor
Price list:	Complex	Complex	Electrician
Invoice discount %	0%	2%	5%
Credit limit:	R700,000.00	R1,500,000.00	R110,000.00

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

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

Task 8: Edit Inventory categories and items.

- 8.1 Create four *Inventory categories* namely Solar panels, Inverters, Charge controllers and Installation.
- 8.2 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 “**100W Solar panel**”.
 - Create your **own unique inventory code** for the “**2000W Inverter**” inventory item indicated as ???? in the table.

Inventory Code and Description	Unit	Complex Selling Price (Incl. VAT)	Electrician Selling Price (Incl. VAT)	Preferred Supplier Code	Supplier Inventory Code	Min Qty	Max Qty
SPL50W 50W Solar panel	Each	R 588.24	R 692.55	RG0111	50WSOL	90	150
Your own student number 100W Solar panel	Each	R 1 046.52	R 1 231.20	RG0111	100WSO	100	160
ITR111 1000W Inverter	Each	R 5 365.98	R 6 312.75	IVR222	IN1000	70	130
?????? 2000W Inverter	Each	R 10 922.34	R 12 850.08	IVR222	IN2000	80	140
CCR020 20A Charge controller	Each	R937.08	R1 102.38	SUS333	CONT20	90	150
CCR030 30A Charge controller	Each	R 1 778.40	R 2 091.90	SUS333	CONT30	100	160
INS100 Installation fee – small house	Each	R 1 083.00	-				
INS200 Installation fee – large house	Each	R 1 710.00	-				

- **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 later do not reflect your own student number as the inventory code for the inventory item “100W Solar panel”, you will receive zero percent (0%) for your whole assignment!
- 8.3 Print the Item based price list, sorted by description, **inclusive of VAT** for both *Complex* and *Electrician* prices and show zero quantity items.
- 8.4 Print the Preferred supplier listing, showing preferred supplier only.
- 8.5 Make a backup of SoGreen’s Pastel company in a new folder named “SoGreen setup”. Save a copy of this backup on an external memory device.

- 9.1 Create the four sub-accounts required for the take-on of the opening balances.
- 9.2 Process (**but do not update**) the *General Journals* to take-on the trial balance using the appropriate opening balance sub-accounts.

9.3 Print the *General Journal* **without** *contras*.

9.4 Update the *General Journal* batch.

Task 10: Process take-on customer journals

SoGreen Customer Age Analysis 30-Apr-14

Customer code	90 days	60 days	30 days	Current	Total
BCC987	41,058.75	0	260,380.81	213,732.55	515,172.11
MPL654	0	90,982.50	0.00	521,460.80	612,443.30
JOE321	0.00	1,987.00	54,091.78	8,446.99	64,525.77
	41,058.75	92,969.50	314,472.59	743,640.34	1,192,141.18

The customer balances are made up as follows:

BCC987

28-Jan-14	IN088	41,058.75	41,058.75
05-Mar-14	IN0126	178,905.60	
08-Mar-14	IN0132	12,542.32	
25-Mar-14	IN0166	68,932.89	260,380.81
12-Apr-14	IN0172	213,732.55	213,732.55
			515,172.11

MPL654

21-Feb-14	IN0105	90,982.50	90,982.50
18-Apr-14	IN0179	107,855.00	
25-Apr-14	IN0185	413,605.80	521,460.80
			612,443.30

JOE321

15-Feb-14	IN099	1,987.00	1,987.00
05-Mar-14	IN0122	35,789.22	
17-Mar-14	IN0139	18,302.56	54,091.78
30-Apr-14	IN0191	8,446.99	8,446.99
			64,525.77

- 10.1 Process and update the *Customer Journals* to take-on the customer invoice details in the correct periods for age analysis purposes.
- 10.2 Print the Customer Detailed Ledger by Customer for period 1 to 12 of **2014**, sorted in *Account name sequence*, with *Each period shown separately*.
- 10.3 Print the Customer Age Analysis for period 1 of **2015**, sorted by *Description*, *Print the descriptions*, as well as the *Full details*, but *Do not print transactions*.

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.

SoGreen
Supplier Age Analysis
30-Apr-14

Supplier code	60 days	30 days	Current	Total
RG0111	0	0	257,329.80	257,329.80
IVR222	98,563.10	393,480.70	190,056.40	682,100.20
SUS333	45,900.90	111,729.00	0	157,629.90
	144,464.00	505,209.70	447,386.20	1,097,059.90

The supplier balances are made up as follows:

RG0111

30-Apr-14	Invoice INV155	257,329.80	257,329.80
			<u>257,329.80</u>

IVR222

28-Feb-14	Invoice IN578	98,563.10	98,563.10
25-Mar-14	Invoice IN644	324,150.00	
27-Mar-14	Invoice IN650	69,330.70	393,480.70
30-Apr-14	Invoice IN788	190,056.40	190,056.40
			<u>682,100.20</u>

SUS333

27-Feb-14	Invoice S875	45,900.90	45,900.90
20-Mar-14	Invoice S911	98,051.00	
22-Mar-14	Invoice S916	13,678.00	111,729.00
			<u>157,629.90</u>

- 11.2 Print the Supplier Detailed Ledger by Entry type for period 1 to 12 of **2014**, with *Each period shown separately*.
- 11.3 Print the Supplier Age Analysis for period 1 of **2015**, sorted in *Supplier code sequence*, *Print the descriptions*, as well as the *Full details*, but *Do not print transactions*.

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 8.2.
- **Your own student number** will be reflected as the inventory code of the inventory item “100W Solar panel” if you have followed the instructions in Task 8.2 correctly.

SoGreen					
Inventory valuation					
30-Apr-14					
Inventory code	Description	Latest cost price		Total	Grand Total
		Quantity	(excl. VAT)		
SPL50W	50W Solar panel	94	R 346.28	R 32,550.32	
Your own student number	100W Solar panel	119	R 615.60	R 73,256.40	R 105,806.72
ITR111	1000W Inverter	75	R 3,156.50	R 236,737.50	
??????	2000W Inverter	86	R 6,425.50	R 552,593.00	R 789,330.50
CCR020	20A Charge controller	92	R 551.50	R 50,738.00	
CCR030	30A Charge controller	103	R 1,046.50	R 107,789.50	R 158,527.50
INS100	Installation - small house				
INS200	Installation - large house				
				R 1,053,664.72	

12.2 Print the *Inventory reorder report* for period 1 of **2015**, sorted by *Inventory code*, grouped by *Supplier*, *Without supplier details* and *Include zero quantity to order items*.

Task 13: Process take-on cashbook

- 13.1 Process and update the current account and petty cash opening balances per the trial balance in the cashbook.
- 13.2 Process and update the outstanding payments and deposits from the Bank Reconciliation for April 2014 into the current account cashbook.

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

SoGreen
Bank Reconciliation Statement
30-Apr-14

Balance per Bank Statement	187,203.97
Less: Cheques not yet presented	
21-Apr-14 Q147 Telkom	4,062.87
29-Apr-14 Q153 RenewGo Ltd	98,541.36
Total outstanding cheques:	102,604.23
Plus: Receipts not yet deposited	
30-Apr-14 RC545 Student nr: xxxxxxx	68,371.52
Total outstanding deposits:	68,371.52
Reconciled Bank Balance	152,971.26
Bank balance per Trial Balance	152,971.26
Difference	0.00

- 13.3 Reconcile **only the bank opening balance** amount so that the bank reconciliation on Pastel Partner resemble the bank reconciliation provided above. Update the bank reconciliation.
- 13.4 Print the bank reconciliation for period 12 of 2014.

Task 14: Print take-on trial balance

- 14.1 Print the trial balance as from 1 May 2013 to 30 April 2014 with sub-accounts, but *Do not print zero items*.
- 14.2 Make a backup of SoGreen’s Pastel company in a new folder named “Year-end 30 April 2014”. Save a copy of this backup on an external memory device.

SECTION C – PROCESSING OF DAILY TRANSACTIONS

Task 15: Process transactions

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

Refer to the *User setup* information in Task 4.1 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 SoGreen 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.

15.1 Prepare a sales quotation for Manageplex dated 2 May 2014 to expire after 10 days for:

- 8 50W Solar panel
- 102 100W Solar panel
- 5 1000W Inverter
- 40 2000W Inverter
- 5 20A Charge controller
- 38 30A Charge controller
- 23 Small house installations
- 48 Large house installations

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.)

15.2 Sell the following items to BCC Ltd with a tax invoice dated 2 May 2014. Give them an additional 2% discount on all inverters bought. Their order number is MAY01. *(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!)*

- 16 50W Solar panel
- 24 100W Solar panel
- 8 1000W Inverter
- 12 2000W Inverter
- 8 20A Charge controller
- 12 30A Charge controller
- 8 houses Small house installations
- 12 houses Large house installations

Print this tax invoice.

15.3 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.)

15.4 Make a backup of SoGreen's Pastel company in a new folder named "Week-end 2 May". Save a copy of this backup on an external memory device.

- 15.5 Ravat's Office Cleaners cleans the offices for the fixed amount of R650 per week. Ravat's is not a registered VAT vendor. Pay Ravat's the standard weekly amount on 5 May 2014 out of Petty Cash (petty cash voucher PC45).
- 15.6 On 6 May 2014 Manageplex pays SoGreen 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 RC546 for this payment received. *Match* the receipt amount and discount (if applicable) to the sales invoices for Manageplex.
- 15.7 On 6 May 2014 BCC Ltd pays the full amount due on 30 April 2014. Capture receipt nr RC547 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 BCC Ltd.
- 15.8 Print the Receipt cashbook batch when updating the cashbook receipts.
- 15.9 Use the *Remittance Assistant* on 7 May 2014 to pay all suppliers the full amount due on or before 30 April 2014. Do not pay any amount only due in the 2015 financial year. Use EFT EMAY01 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.
- 15.10 On 8 May 2014 pay RenewGo Ltd, with cheque Q157, 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.
- 15.11 On 9 May 2014, pay R12 079 with cheque Q158 to the Woom Garage, a registered VAT vendor, for the service of delivery vehicles (R9 510) and Diesel (R2 569). (Diesel is a zero-rated VAT item).
- 15.12 On 9 May 2014, pay R3 562.50 to Telkom for cellphone contracts with cheque Q159.
- 15.13 Print the Payment cashbook batch when updating the cashbook payments.
- 15.14 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.)
- 15.15 Make a backup of SoGreen's Pastel company in a new folder named "Week-end 9 May". Save a copy of this backup on an external memory device.
- 15.16 Pay Ravat's on 12 May 2014 out of Petty Cash (petty cash voucher PC46) the standard weekly amount.

- 15.17 For the following items prepare a purchase order for Inverstore dated 13 May 2014. Enter the latest cost price **excluding** VAT:
- 10 1000W Inverter
 - 15 2000W Inverter
- Include this message: "Please send latest price list!"
- Print this Purchase order.
- 15.18 Convert the purchase order of Inverstore to a goods received note dated 14 May 2014 for all the items ordered. Remove the whole original purchase order.
- 15.19 Convert the sales quotation to a tax invoice for Manageplex on 15 May 2014. Their order number is MP612. Remove the whole original sales quotation. They have accepted the quotation in full, except that they now only want 40 large house installations and 38 2000W Inverters. (You must update this change in quantities on the "Link to Quotation" document.)
- Notice how Pastel has automatically changed the quantity of 100W Solar panels from 102 (as per the quotation) to 95, because only 95 100W Solar panels are currently in stock.
- However, Manageplex still wants these 100W Solar panels; we therefore have to create another sales order. Move your cursor to the quantities field for 100W Solar panel 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 100W Solar panels Manageplex still wants, but what we are currently unable to deliver (7). Click on the *Sales/Purchase Order* button. Click *OK*. Then finalise the current sales invoice (note only 95 100W Solar panel are actually sold on this invoice as you can't sell more stock than what you have!).
- Print this sales invoice.
- 15.20 Go to sales orders and print the sales order for Manageplex dated 14 May 2014, which was automatically prepared in 15.19 above.
- 15.21 Print the Back Orders – Details by Item report (back orders for all items). Don't print totals only.
- 15.22 You received supplier invoice nr INV954 from Inverstore. Convert the goods received note of Inverstore to a supplier invoice dated 16 May 2014. All the quantities and prices on the supplier invoice agree with the details on the goods received note. Inverstore has a "slow season" sale and has therefore given a 5% invoice discount.
- Print this invoice.
- 15.23 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.)
- 15.24 Make a backup of SoGreen's Pastel company in a new folder named "Week-end 16 May". Save a copy of this backup on an external memory device.

- 15.25 For the following items prepare a purchase order for RenewGo Ltd dated 19 May 2014. Enter the latest cost price **excluding** VAT:
- 32 50W Solar panel
 - 105 100W Solar panel
- 15.26 Pay Ravat's on 19 May 2014 out of Petty Cash (petty cash voucher PC47) the standard weekly amount.
- 15.27 On 20 May 2014 Joe's Elect pays the full amount due on 30 April 2014. Capture receipt nr RC548 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%)** *Match* the receipt amount and discount (if applicable) to the sales invoices for Joe's Elect.
- 15.28 Increase the petty cash **float amount** to R5 500.00 by transferring the necessary amount from Teba Bank current account to the Petty Cash account on 20 May 2014 with cash cheque Q160.
- 15.29 For the following items prepare a sales order (order number JOE2105) for Joe's Elect dated 21 May 2014:
- 4 100W Solar panel
 - 2 2000W Inverter
 - 2 30A Charge controllers
- 15.30 Convert the purchase order of RenewGo Ltd to a goods received note dated 21 May 2014 for all the items ordered, except that only 25 50W Solar panels were delivered. Remove the whole original purchase order.
- Print this goods received note.
- 15.31 You received supplier invoice nr IN203 from RenewGo Ltd. Convert the goods received note for RenewGo Ltd to a supplier invoice dated 23 May 2014. RenewGo Ltd has used the latest cost price (incl. VAT) for the 50W Solar panels. The 100W Solar panels however now cost R763.80 each including VAT. Because of the short delivery, they have also given you a 5% discount on the 50W Solar panels (on this item only).
- Print this invoice.
- 15.32 Print the *Supplier Invoice Summary Listing*.
- 15.33 On 23 May 2014 you realise that you have stock items that is below the minimum order quantity. For all inventory items use the *Reorder Assistant* to prepare the required purchase orders. Include *Outstanding sales orders*
- 15.34 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.)

- 15.35 Make a backup of SoGreen's Pastel company in a new folder named "Week-end 23 May". Save a copy of this backup on an external memory device.
- 15.36 Pay Ravat's on 26 May 2014 out of Petty Cash (petty cash voucher PC48) the standard weekly amount.
- 15.37 On 26 May 2014 reimburse the office assistant out of Petty Cash (petty cash voucher PC49). She bought office stationery to the value of R410.97 from CNA.
- 15.38 Update all open Petty cash batches (only the Petty Cash batches)
- 15.39 Convert the sales order created in task 15.29 to a tax invoice dated 26 May 2014. Remove the whole original sales order. On the same tax invoice also sell the following items to Joe's Elect. (His order number is JOE2505).
- 3 1000W Inverter
 - 5 20A Charge controller
- 15.40 Print the Tax Invoice Summary Listing for Mia.
- 15.41 Convert the purchase orders for Inverstore and Sunque Supplies (as created in task 15.33) to goods received notes dated 27 May 2014. For both these two GRN's the VAT exclusive prices must be used. All items ordered were received. Remove the whole original purchase orders. For both 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.
- 15.42 Print the Outstanding GRNs – Details by Item report. Do not Show totals only and do not print descriptions.
- 15.43 Print the Detailed Ledger for the Petty Cash account only (period 1 of 2015).
- 15.44 Use the printout in 15.43 to calculate how much is required to restore the petty cash float (as increased by you in 15.28) to its limit. Transfer the required amount as calculated by you to restore the petty cash float from Teba Bank current account to the Petty Cash bank account on 27 May 2014 with cash cheque Q161.
- 15.45 On 28 May 2014 SoGreen returned 23 100W Solar panels as well as 4 50W Solar panels, which was invoiced on 23 May 2014, to RenewGo. These solar panels were cracked. Process a purchase return document for RenewGo, 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.

15.46 During the starting of Sogreen Mr Sunn had reached a contractual agreement with a venture capital company (Green Solutions) that encourages green energy. The agreement was applicable for 2 years and will end on 31 May 2104. Mr Sunn provided an initial investment amount of R100 000 and Green Solutions invested a monthly amount of R8 000. According to the agreement, Green Solutions would have invested Mr Sunn's amount as well as their monthly contribution at an annual interest rate of 12% compounded at the beginning of the month. At the end of the 2 years the total value of investment will be determined. The total value of investment will be allocated as follow - Mr Sunn will receive his R100 000 back without any interest. Sogreen will receive the remaining amount.

SoGreen need to calculate the total value of investment as on 31 May 2014.

Create the spreadsheet below and save it as Question_1_Task15

	A	B
1	Green Solutions/Mr Sunn investment	
2	Student number xxxxxxxxx	
3		
4	Mr Sunn - investment amount	R 100,000
5	Green Solutions - monthly investment	R 8,000
6	Term (years)	2
7	Interest rate (yearly)	12%
8	Total value of the investment	

- Enter “*Green Solutions/Mr Sunn investment*” in cell A1.
- Enter your “**Student number xxxxxxxxx**” in cell A2.
- Enter a formula in cell B8 to calculate the total value of the investment. Take into account that the monthly investment was made at the beginning of the month.
- Save your spreadsheet as Question_1_Task15.

If you are going to hand in your assignment by post, you need to do the following additionally for Question 1 Task 15.46:

- Set range A1:B9 as the **print area**.
- Display the formulas you have entered onto your spreadsheets. (Tip: use the F1 Help function and search on ‘display formulas’).
- Resize the spreadsheet columns so that it is as small as possible, but all the formulas are still fully visible.
- Print your spreadsheet with the formulas being displayed, so that it fits onto 1 page and must also show gridlines and show column and row headings.

15.47 As mentioned in 15.46, Sogreen's portion of the investment is due to them on 31 May 2014. The investment company will be transferring the amount due to SoGreen's (total value of the investment as calculated in task 15.46 less Mr Sunn's R100 000) on 1 June 2014. However, as it is certain the amount will be paid to SoGreen, SoGreen's management has asked that the amount should be accrued in the May 2014 management accounts by processing a journal. The amount is deemed to be equity.

Print and update this journal and select this journal to be reversed automatically in the following month, as the amount will be received in June 2014.

15.48 Process the monthly depreciation journal on assets on 30 May 2014. All assets are depreciated on a straight line basis. The **annual** depreciation rates are:

- Motor Vehicles 20%
- Computer Equipment 33%
- Office Equipment 10%

(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 digits).

15.49 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.)

15.50 Make a backup of SoGreen'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 16: Prepare a bank reconciliation**

Use the following bank statement:

Teba Bank Current Account
 Bank Statement of SoGreen Ltd
 31-May-14

Date	Description	Amount	Total
01-May-14	Balance brought forward		187,203.97
02-May-14	Q147	-4,062.87	183,141.10
03-May-14	Deposit	68,371.52	251,512.62
06-May-14	Deposit	301,439.56	552,952.18
06-May-14	Deposit	586,370.26	1,139,322.44
08-May-14	EFT	-45,900.90	1,093,421.54
08-May-14	EFT	-98,563.10	994,858.44
17-May-14	Q158	-12,079.00	982,779.44
21-May-14	Q160	-1,500.00	981,279.44
21-May-14	Q159	-3,562.50	977,716.94
26-May-14	Q153	-98,541.36	879,175.58
30-May-14	Internet banking fees	-570.00	878,605.58
30-May-14	Interest earned	254.00	878,859.58
30-May-14	Monthly bank charges	-2,669.88	876,189.70
31-May-14	Closing Balance		876,189.70

- 16.1 Capture and update the bank related transactions from the bank statement into the cashbook.
- 16.2 Balance and update the bank reconciliation for SoGreen for May 2014.
- 16.3 Print the bank reconciliation for SoGreen for May 2014.
- 16.4 Make a backup of SoGreen's Pastel company in a new folder named "month-end bank recon". Save a copy of this backup on an external memory device.

Task 17: Month end reporting

- 17.1 Print the *Open item customer statement* for Manageplex for period 1 of **2015**.
- 17.2 Change only *Joe's Elect* from *Open-item processing* to *Balance forward processing*. Now print the *Balance forward customer statement* for *Joe's Elect* for period 1 of **2015**.
- **Carefully examine both printouts 17.1 and 17.2. Note the differences on the statements between open item and balance forward processing.**
- 17.3 Print the *Customer age analysis* for period 1 of **2015**, sorted by *Customer category*, with *descriptions, full details, printing of transactions and print zero items*
- 17.4 Print the *Supplier age analysis* for period 1 of **2015**, sorted by *Supplier description*, with *descriptions, partial details, printing of transactions and print zero items*
- 17.5 Print the *Cash book details* for the Teba Bank current account for period 1 of **2015**, with *the opening balance included, but do **not** show the totals only – show full transaction details*.
- 17.6 Print the *Inventory valuation report* for period 1 of **2015**, sorted by description, do not use *last costs* and *include unposted quantities*.
- 17.7 Print the *Trial balance* as for period 1 of **2015**, *include opening balances and use sub-accounts, but do **not** print zero items. Print Balance Sheet accounts first*.
- 17.8 Print the *Income statement* for period 1 of **2015**, with *detail lines and sub accounts, but do **not** print zero items*.
- 17.9 Print the *Balance sheet* for period 1 of **2015**, with *detail lines, but do **not** print zero items and print the Asset section first*.
- 17.10 Print the *Cash Movement Report* for period 1 of **2015**, from cashbook 01 to 02, but do **not** show only the totals – show details.

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 save 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 9 question and answer 9.

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QUESTION 2 – Spreadsheets (26 marks)

You are a good friend of Mr Sunn, the owner of SoGreen. He heard that you have had some experience in using Microsoft Excel and asked if you could assist him in performing certain calculations using Microsoft Excel.

It is anticipated that supplier prices will increase (escalate) with 8%. Mr Sunn wants to determine what the impact of this anticipated escalation might be on the supplier credit limits. If it will have an impact SoGreen need to apply for increased credit limits from their various suppliers. He also wants to determine what the impact of the escalation might be on the electrician sales prices.

He provided you with the following information:

- The Value Added Tax (VAT) percentage is 14%.
- The electrician mark-up margin is 90%.
- The anticipated unit cost escalation is 8%.
- The *average amount due* is the average of the total amount due for April and May.
- The *escalated total GRN* is calculated by increasing May's total GRN with the unit cost escalation%.
- The *highest due* in a month is the sum of the escalated total GRN and the average due.
- To determine the *new credit limit* the current credit limit must increase with 15% if the highest due in a month is equal to or more than the current credit limit. If the highest due is however less than the current credit limit, the *new credit limit* should be equal to the current credit limit.
- The *increased unit cost* excluding VAT is calculated by increasing the unit cost excluding VAT with the unit cost escalation%.
- To calculate the *new electrician sales price excluding VAT* the *increased unit cost excluding VAT* and mark-up margin must be used.

SECTION A – ANTICIPATED SUPPLIER ESCALATION (26 marks)

Task 1: Anticipated supplier price escalation

This task requires you to use information from Question 1 as generated by Pastel Partner Version 12. 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 12 print SoGreen's supplier age analysis for period 1 of **2015**, sorted by *supplier code, print descriptions, not details, no printing of transactions and do not print zero item*. Print the supplier age analysis to **Microsoft Excel** by choosing the "Print to" option to Microsoft Excel. This will open a spreadsheet with the supplier 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. The xxxx will be replaced by the numbers as exported from Pastel to Microsoft Excel.

	A	B	C	D	E	F	G	H	I
1	Prepared by: Educational Pack								
2	Supplier Age Analysis as at 31/05/2014								
3	Name			120+ Days	90 Days	60 Days	30 Days	Current	Total Due
4	IVR222 - Inverstore			XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
5	RG0111 - RenewGo Ltd			XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
6	SUS333 - Sunque Supplies			XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
7	TOTAL :			XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
8	PERCENTAGE :			XX.XX%	XX.XX%	XX.XX%	XX.XX%	XX.XX%	XX.XX%
9	GRAND TOTAL :								XXXX

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 supplier age analysis (supplier age analysis printed to Microsoft Excel) as Question_2.
- 1.3 Delete the contents of rows 1, 8 and 9. These rows should now be empty.
- 1.4 Insert the following text in cell A1: "SoGreen: Anticipated supplier escalation – student number *****" (Please note ***** will indicate your student number in Question 2. **Note: you must include your student number where ***** is indicated, else you will receive zero percent (0%) for your whole assignment!**
- 1.5 Format the range A1:J1 as merged, italic, bold, vertically and horizontally centred, font type Times New Roman and font size 14.
- 1.6 Delete column B (empty)
- 1.7 Insert one blank (empty) row below row 1.

- 1.8 Insert the following text:
- Cell B4: Supplier code
 - Cell H4: May Total Due
 - Cell I4: April Total Due
 - Cell J4: Average Due
- 1.9 Delete the contents of range B5:B8.
- 1.10 Enter a formula in cell B5 to extract the supplier code from the supplier name in cell A5. Copy the formula to range B6:B7.
- 1.11 Use the information in this assignment 2, Question 1, Section B (Pastel) and capture each suppliers' April outstanding balance in column I (range I5:I8).
- 1.12 Insert a function in cell I8 to calculate the total for the amounts due in April.
- 1.13 Enter a function in cell J5 to determine the average of the April and May amount due. Copy the formula to range J6:J7.
- 1.14 Using Pastel Partner Version 12 print SoGreen's Supplier Analyse Purchases, Items per supplier for period 1 of **2015**, sorted by description, for GRN's only, all inventory codes, do not show details, show inventory totals. Print the supplier purchase analysis to **Microsoft Excel** by choosing the "Print to" option to Microsoft Excel. This will open a new spreadsheet with the supplier purchase analysis.

After you have completed task 1.14 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 ***** to your student number. The ???? will therefore be replaced by the inventory item code as created by you in Question 1 and the ***** will be replaced by your student number. The xxxx will be replaced by the numbers as exported from Pastel to Microsoft Excel.

	A	B	C	D	E	F
1	Prepared by: Educational Pack					
2	Purchase Items per Supplier : 01/05/2014 to 31/05/2014					
3				Qty	Unit Cost	Total
4	Supplier : IVR222 - Inverstore					
5	Item : ???? - 2000W Inverter	XXXX	XXXX	XXXX		
6	Item : ITR111 - 1000W Inverter	XXXX	XXXX	XXXX		
7	Total for Supplier : IVR222 - Inverstore	XXXX				
8	Supplier : RGO111 - RenewGo Ltd					
9	Item : ***** - 100W Solar panel	XXXX	XXXX	XXXX		
10	Item : SPL50W - 50W Solar panel	XXXX	XXXX	XXXX		
11	Total for Supplier : RGO111 - RenewGo Ltd	XXXX				
12	Supplier : SUS333 - Sunque Supplies					
13	Item : CCR020 - 20A Charge controller	XXXX	XXXX	XXXX		
14	Item : CCR030 - 30A Charge controller	XXXX	XXXX	XXXX		
15	Total for Supplier : SUS333 - Sunque Supplies	XXXX				
16	GRAND TOTAL			XXXX		

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).

- 1.15 Cut range D3:F3: and paste it into range B3:D3.
- 1.16 Insert a new column between column A and column B. The new column B will therefore be empty.
- 1.17 Copy range A2:E15 and paste it into cell A15 of the spreadsheet named Question_2.
- 1.18 After you have completed tasks 1.1 to 1.17 your spreadsheet (Question_2) will appear as follows.

	A	B	C	D	E	F	G	H	I	J
1	<i>SoGreen: Anticipated supplier escalation – student number *****</i>									
2										
3	Supplier Age Analysis as at 31/05/2014									
4	Name	Supplier c	120+ Days	90 Days	60 Days	30 Days	Current	May Total	April Total	Average due
5	IVR222 - Inverstore	IVR222	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
6	RG0111 - RenewGo Ltd	RG0111	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
7	SUS333 - Sunque Supplies	SUS333	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
8	TOTAL :		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
9										
10										
11										
12										
13										
14										
15	Purchase Items per Supplier : 01/05/2014 to 31/05/2014									
16			Qty	Unit Cost	Total					
17	Supplier : IVR222 - Inverstore									
18	Item : ???? - 2000W Inverter		XXXX	XXXX	XXXX					
19	Item : ITR111 - 1000W Inverter		XXXX	XXXX	XXXX					
20	Total for Supplier : IVR222 - Inverstore		XXXX							
21	Supplier : RG0111 - RenewGo Ltd									
22	Item : ***** - 100W Solar panel		XXXX	XXXX	XXXX					
23	Item : SPL50W - 50W Solar panel		XXXX	XXXX	XXXX					
24	Total for Supplier : RG0111 - RenewGo Ltd		XXXX							
25	Supplier : SUS333 - Sunque Supplies									
26	Item : CCR020 - 20A Charge controller		XXXX	XXXX	XXXX					
27	Item : CCR030 - 30A Charge controller		XXXX	XXXX	XXXX					
28	Total for Supplier : SUS333 - Sunque Supplies		XXXX							

- 1.19 Sort range A17:E28. Sort by column A in order Z to A.
- 1.20 Delete the contents of rows 15, 20, 21 and 22. These rows should now be empty.
- 1.21 Cut range C16:E16 and paste into range C22:E22.
- 1.22 Delete the contents of range E22:E28.

1.23 Insert the following text:

- Cell A10: VAT
- Cell A11: Unit cost escalation
- Cell A12: Electrician Mark-up%
- Cell A15: Suppliers: New credit limit calculation
- Cell B16: Supplier code
- Cell C16: May's total GRN
- Cell D16: Escalated total GRN
- Cell E16: Average due
- Cell F16: Highest due
- Cell G16: Current credit limit
- Cell H16: New credit limit
- Cell A21: New electrician sales price calculation
- Cell D22: Unit Cost including VAT
- Cell E22: Unit cost excluding VAT
- Cell F22: Increased unit cost excl VAT
- Cell G22: New electrician sales price excl VAT

1.24 Insert the following amounts:

- Cell B10: 14%
- Cell B11: 8%
- Cell B12: 90%

1.25 Format the spreadsheet as follows:

- Font type should be Times New Roman for the whole spreadsheet;
- Font size should be 11 for rows 3 to 28;
- Format the range A4:J4 as bold, wrap text and horizontally centred;
- Format the range A15:H15 as merged, italic, bold, vertically and horizontally centred;
- Format the range B16:H16 as bold, wrap text and horizontally centred, with a bottom border;
- Format the range A21:G21 as merged, italic, bold, vertically and horizontally centred;
- Format the range C22:G22 as bold, wrap text and horizontally centred with a top and bottom border;
- All the cells in range A4:J8 must have a border (TIP: Select 'All borders');
- Format range B10:B12 as percentage with zero decimal digits;
- Format the range C5:J8 as number, use 1000 separator and no decimal places;
- Format the range C17:H19 as currency, with the Rand symbol and no decimal places.
- Format the range D23:D28 as currency, with the Rand symbol and two decimal places.

1.26 After you have completed tasks 1.19 to 1.25 your spreadsheet (Question_2) will appear as follows.

	A	B	C	D	E	F	G	H	I	J
1	<i>SoGreen: Anticipated supplier escalation – student number *****</i>									
2										
3	Supplier Age Analysis as at 31/05/2014									
4	Name	Supplier code	120+ Days	90 Days	60 Days	30 Days	Current	May Total Due	April Total Due	Average due
5	IVR222 - Inverstore	IVR222	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
6	RG0111 - RenewGo Ltd	RG0111	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
7	SUS333 - Sunque Supplies	SUS333	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
8	TOTAL :		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
9										
10	VAT	14%								
11	Unit cost escalation	8%								
12	Electrician Mark-up%	90%								
13										
14										
15	<i>Suppliers: New credit limit calculation</i>									
16		Supplier code	May's total GRN	Escalated total GRN	Average due	Highest due	Current credit limit	New credit limit		
17	Total for Supplier : SUS333 - Sunque Supplies		XXXX							
18	Total for Supplier : RG0111 - RenewGo Ltd		XXXX							
19	Total for Supplier : IVR222 - Inverstore		XXXX							
20										
21	<i>New electrician sales price calculation</i>									
22			Qty	Unit cost including VAT	Unit cost excluding VAT	Increased unit cost excl VAT	New electrician sales price excl VAT			
23	Item : SPL50W - 50W Solar panel		XXXX	XXXX						
24	Item : ITR111 - 1000W Inverter		XXXX	XXXX						
25	Item : CCR030 - 30A Charge controller		XXXX	XXXX						
26	Item : CCR020 - 20A Charge controller		XXXX	XXXX						
27	Item : ??? - 2000W Inverter		XXXX	XXXX						
28	Item : ***** - 100W Solar panel		XXXX	XXXX						

1.27 Enter a formula in cell B17 to extract the *supplier code* from the supplier name in cell A17 for Sunque Supplies. Copy the formula to range B18:B19.

1.28 Refer back to the information given to you by Mr Sunn at the beginning of question 2.

1.29 Enter a formula in cell D17 to calculate the *Escalated total GRN amount* for Sunque Supplies. Copy the formula to range D18:D19.

1.30 Enter a formula in cell E17 to obtain the *Average due* from the information in range B4:J8 for Sunque Supplies. Copy the formula to range E18:E19.

1.31 Enter a formula in cell F17 to calculate the *Highest due* for Sunque Supplies. Copy the formula to range F18:F19.

1.32 Use the information in Question 1, Section A (Pastel) and capture in cells G17, G18 and G19 each suppliers' credit limit respectively.

1.33 Enter a formula in cell H17 to calculate the *New credit limit* for Sunque Supplies. Copy the formula to range H18:H19.

- 1.34 Enter a formula in cell E23 to calculate the *Unit cost excluding VAT*. Copy the formula to range E24:E28.
- 1.35 Enter a formula in cell F23 to calculate the *Increased unit cost excluding VAT*. Copy the formula to range F24:F28.
- 1.36 Enter a formula in cell G23 to calculate the *New electrician sales price excluding VAT*. Copy the formula to range G24:G28. Your formula should round the answer to two decimal digits.
- 1.37 Format the spreadsheet as follows:
 - Format range A15:H19 with a thick box border;
 - Format range A21:G28 with a thick box border;
- 1.38 Insert your **student number** as Header (centre section), page numbers as Footer (centre section) and time and date stamp 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)
- 1.39 Rename this active worksheet name ("Sheet 1") to Task 1.
- 1.40 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:

- 1.41 Set range A1:J29 as the **print area**.
- 1.42 Print your spreadsheet as it currently is, so it fits onto 1 page wide, landscape, show gridlines and show column and row headings.
- 1.43 Display the formulas you have entered onto your spreadsheets. (Tip: use the F1 Help function and search on 'display formulas').
- 1.44 Resize the spreadsheet columns so that it is as small as possible, but all the formulas are still fully visible.
- 1.45 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 2: Creating a 3D clustered bar chart

- 2.1 On worksheet Task 1, use the control key and select ranges B16:B19; G16:G19 **and** H16:H19. While these ranges are selected insert a clustered bar in 3-D chart.
- 2.2 Move this chart into a **new sheet** called 'Task 2'.
- 2.3 Ensure that the chart legends appear at the top of the chart.
- 2.4 The chart title must be positioned above the chart. Add the following as the chart title: "Supplier credit limit: and **your own student number**". The chart title will display as "Supplier credit limit: *****" (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!**
- 2.5 Insert your **student number** as Header (centre section), page numbers as Footer (centre section) and time and date stamp 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.)
- 2.6 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:

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

NB! All three (3) printouts are necessary for us to be able to give you marks for the formatting, as well as the formulas!

[26]

ADDENDUM C: COMPULSORY ASSIGNMENT 03/2014 (semester 1 only)

Semester	Assignment nr	Due date	Unique number
First	3	16 April 2014	879427

ADDENDUM C IS ONLY APPLICABLE TO THE FIRST SEMESTER

Please ensure that this compulsory assignment reaches the University **before the due date**.

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.

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

- 1.2 Which one of the following AIS database files is accessed, updated or modified when compiling a quotation?
 - (1) Sales order transaction file.
 - (2) VAT reference file.
 - (3) Inventory history file.
 - (4) Inventory transaction file.

- 1.3 Settlement discount can be defined as _____.
 - (1) discount from a supplier for a specific item on the complete invoice.
 - (2) a discount that is received if the organisation pays the supplier before a specific date.
 - (3) discount from a supplier for all items on the complete invoice.
 - (4) discount that is received if the organisation buys a certain number of items.

- 1.4 When raw materials are issued for production, the inventory _____ account will be debited in the general ledger.
- (1) work in progress
 - (2) raw materials
 - (3) finished goods
 - (4) prepared materials
- 1.5 Which one of the following functions is NOT likely to be included in a human resource management program/module?
- (1) Employee compensation.
 - (2) Absence management.
 - (3) Social events.
 - (4) Personal information.
- 1.6 Which one of the following is NOT an example of an investment vehicle?
- (1) Money markets.
 - (2) Derivates.
 - (3) Equity markets.
 - (4) Loans.
- 1.7 Each AIS will have a role/user that has access to all the functions in the AIS. This person is known as the _____?
- (1) supervisor
 - (2) facilitator
 - (3) coordinator
 - (4) controller
- 1.8 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) The organisation's structure.
 - (2) Abbreviated account descriptions.
 - (3) Reporting detail required.
 - (4) Planning for the future.

- 1.9 When investigating a new AIS, flexibility needs to be considered. A flexible AIS refers to _____.
- (1) software which can easily be integrated with other information systems.
 - (2) software which can grow with the organisation.
 - (3) software which can be tailored to suit the organisation's specific needs.
 - (4) software which can be run on the organisation's hardware configuration.
- 1.10 Which one of the following does NOT need to be considered when determining general AIS requirements?
- (1) Requirement analysis.
 - (2) Available budget.
 - (3) Annual performance.
 - (4) Implementation period.
- 1.11 Valuable information must be accurate and that means the information _____.
- (1) is without any errors.
 - (2) contains all the important facts.
 - (3) is presented in the correct format.
 - (4) can be traced to the source.
- 1.12 Which one of the following is NOT an example of a Marketing management information system (MIS) application?
- (1) Pricing decisions.
 - (2) Promotional strategies.
 - (3) Market analysis.
 - (4) Order backlogs.
- 1.13 A weekly sales report is an example of a _____ report.
- (1) demand
 - (2) scheduled
 - (3) drill-down
 - (4) exception

- 1.14 XBRL stands for Extensible Business Reporting Language and is used when _____ information is exchanged in XML format.
- (1) financial
 - (2) sustainability
 - (3) non-financial
 - (4) confidential
- 1.15 Which one of the following is NOT an advantage of XBRL?
- (1) More accurate reporting.
 - (2) IFRS requirements are met.
 - (3) Language barrier can be crossed.
 - (4) Low initial cost investment.

Instructions for question 16 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**.

1 – True
2 – False

- 1.16 As products are manufactured, the raw materials inventory quantities on hand will decrease and the WIP quantities on hand will increase.
- 1.17 The payments cashbook transaction file is updated with the reference number, date, bank amount, general ledger account number when an investment is recorded.
- 1.18 An AIS collects an organisation's daily business transactions, processes them into valuable information and stores and retrieves the data and information when required.
- 1.19 An open source document is linked or matched to another source document or transaction.
- 1.20 Segregation of duties is an internal control which means that the responsibility to perform related tasks is allocated to different people or departments.

[20]

ADDENDUM D: COMPULSORY ASSIGNMENT 01/2014 (semester 2 only)

Semester	Assignment nr	Due date	Unique number
Second	1	20 August 2014	793438

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 – 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.

- 1.1 Using the IF function in Excel is an example of which data processing method?
 - (1) Classifying data
 - (2) Performing calculations**
 - (3) Sorting data
 - (4) Summarising data

- 1.2 The processing type used when you buy bread at the supermarket and they use barcode scanners at the till to capture the sale, is called _____.
 - (1) real-time processing.
 - (2) batch processing.
 - (3) batch input.
 - (4) online input.**

- 1.3 The _____ captures data in the database and extracts information from the database using database management system software?
 - (1) database administrator
 - (2) end-user**
 - (3) application programmer
 - (4) data administrator

- 1.4 Which database language is used to control the security and user access to the database objects and data in the database?
- (1) Data query language
 - (2) Data manipulation language
 - (3) Data control language
 - (4) Data definition language
- 1.5 A _____ database model stores data in two-dimensional rows and columns.
- (1) relational
 - (2) network
 - (3) multi-dimensional
 - (4) hierarchical
- 1.6 In a relational database a(n) _____ is commonly known as a column and represents one unique characteristic of a single database table.
- (1) data field
 - (2) foreign key
 - (3) data record
 - (4) attribute
- 1.7 A _____ database file contains data of a relative permanent nature about a organisation's resources and subjects.
- (1) transaction
 - (2) reference
 - (3) master
 - (4) history
- 1.8 A _____ database is split into smaller portions and the part applicable to each user is made available on the location closest to the user.
- (1) partitioned
 - (2) duplicated
 - (3) synchronised
 - (4) replicated

- 1.9 Which one of the following is a disadvantage of using a database environment?
- (1) It is time consuming to design.
 - (2) It results in increased data redundancy.
 - (3) Data and information security cost will increase.
 - (4) Application software dependence will increase costs.
- 1.10 Which one of the following statements relating to relational databases is NOT correct?
- (1) Data fields can be compulsory, optional or calculated.
 - (2) A foreign key uniquely identifies a data record.
 - (3) Each attribute will have a specific field length and specific data type.
 - (4) All the data records of a particular data file will have the same structure.
- 1.11 The _____ database file will contain the Value Added Tax tables used in calculating the sales price including VAT.
- (1) transaction
 - (2) reference
 - (3) master
 - (4) history
- 1.12 Which one of the following statements relating to the three-level database architecture is correct?
- (1) There is only one internal level view and the database administrator will generally use this view.
 - (2) The external level view is the low-level view of how the data is physically stored on a storage device.
 - (3) The physical level, which may have infinite variations, is the individual end-user's view of the data and database.
 - (4) The conceptual level is a view of all the data from which the user views can be derived.
- 1.13 Which one of the following statements relating to the database management system (DBMS) functions is NOT correct?
- (1) A DBMS is an integrated set of software and physical hardware that provides a user-friendly interface to all users.
 - (2) A DBMS enables users to capture, maintain and manipulate data in the database.
 - (3) The data dictionary and database languages are key components of a DBMS.
 - (4) The users of the database, DBMS and the physical database are the components of the database environment.

- 1.14 Which one of the following statements, relating to data warehouses and data marts, is correct?
- (1) Running queries on a data warehouse is faster than running queries on a full data mart.
 - (2) A data warehouse contains specific related data extracted for a specific organisational user group.
 - (3) The security and integrity of the data warehouse are crucial because the data is used for strategic and operational decisions.
 - (4) In a real-time data mart, data is modified in the data mart and then updated to the source database.
- 1.15 Which one of the following statements, relating to data mining and online analytical processing (OLAP), is NOT correct?
- (1) Data mining is used in strategic decisions, forecasts, predicative modelling, fraud detection and risk management.
 - (2) OLAP is used in business intelligence, budgeting, forecasting and management reporting.
 - (3) Data mining is used to summarise data and OLAP will be use to uncover unknown trends and patterns.
 - (4) OLAP and data mining is similar but technically different and will therefore operate differently on data.

[15]

ADDENDUM E: COMPULSORY ASSIGNMENT 02/2014 (semester 2 only)

Semester	Assignment nr	Due date	Unique number
Second	2	16 September 2014	793769

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 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 82 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.

<p>Please note: You do not have to submit the declaration. By submitting your assignment you declare that you adhere to all of the above.</p>
--

COMPLETION CHECKLIST (page 1 of 2)**QUESTION 1**

Number	Description	Handed in?
<u>SECTION A – COMPANY SETUP:</u>		
5.8	Inventory groups listing	
6.2	Supplier account (master) listing	
7.3	Customer account (master) listing	
8.3	Item based price list	
8.4	Preferred supplier listing	
<u>SECTION B – TAKE-ON OF OPENING BALANCES:</u>		
9.3	General journal without contras (take on journal)	
10.2	Customer detailed ledger: period 1 to 12 of 2014	
10.3	Customer age analysis: period 1 of 2015	
11.2	Supplier detailed ledger: period 1 to 12 of 2014	
11.3	Supplier age analysis: period 1 of 2015	
12.2	Inventory reorder report: period 1 of 2015	
13.4	Bank reconciliation: period 12 of 2014	
14.1	Trial balance: 1 October 2013 to 30 September 2014	
<u>SECTION C – PROCESSING OF DAILY TRANSACTIONS:</u>		
15.1	Sales quotation – Pieter Vermaak	
15.2	Tax invoice – Green Developments	
15.8	Receipt cashbook batch	
15.13	Payment cashbook batch	
15.14	Sales return – Green Developments	
15.15	Purchase order – Super Wood	
15.17	Tax invoice – Pieter Vermaak	
15.21	Supplier invoice – Super Wood	
15.30	Supplier invoice – Pretty Paints	
15.31	Supplier invoice summary listing	
15.33	Tax invoice – Forever Properties	
15.34	Sales order – Forever Properties	
15.35	Back orders – Details by Item report	
15.36	Tax invoice summary listing	
15.40	Outstanding GRN's – Details by Item report	
15.41	Detailed ledger – Petty cash account period 1 of 2015	
15.46	Excel spreadsheet	
15.47	Reversed journal	

COMPLETION CHECKLIST (page 2 of 2)

QUESTION 1 (continued)

Number	Description	Handed in?
<u>SECTION D – MONTH END PROCESSING:</u>		
16.3	Bank reconciliation – Oct 2014	
17.1	Open item customer statement – Pieter Vermaak	
17.2	Balance forward customer statement – Pieter Vermaak	
17.3	Customer age analysis: period 1 of 2015	
17.4	Supplier age analysis: period 1 of 2015	
17.5	Cash book details – Standard Bank current account: period 1 of 2015	
17.6	Trial balance: 1 October 2014 to 30 September 2015	
17.7	Income statement: period 1 of 2015	
17.8	Balance sheet: period 1 of 2015	
17.9	Cash movement report: period 1 of 2015	
17.10	Inventory valuation report: period 1 of 2015	

QUESTION 2

Number	Description	Handed in?
<u>SECTION A: INVENTORY ANALYSIS</u>		
1.29	Inventory reorder analysis [FORMATTING]	
1.32	Inventory reorder analysis [FORMULAS]	
1.39	3-D clustered column chart	
2.12	VAT and gross profit calculation [FORMATTING]	
2.15	VAT and gross profit calculation [FORMULAS]	

QUESTION 1 – Pastel (70 marks) & Excel (4 marks)

- Ensure that you have carefully read paragraph 7.3.4 and pages 81 and 82 before you start with this question.
- Immediately print (either to paper or to a file using a virtual printer) when instructed to do so.

Mr Billy Mabusela is the owner of Billy's Building Supplies and he invested share capital of R141,180.64 to set up the business. The vision and mission of this business is to contribute to a greener future by selling eco-friendly building supplies and by providing architectural services with a green approach. They only use local suppliers and their clients include individual persons working on smaller projects such as residential homes and developers working on bigger projects such as safari lodges and security estates.

Billy's Building Supplies have been in business for the past year and have decided to convert to Pastel Partner for their transaction processing.

The following products are on Billy's Building Supplies' shelves:

- Peach pip flooring
- Cork flooring
- Natural paint
- Leadfree paint
- Wooden doors (made from recycled wood)
- Wooden window frames (made from recycled wood)

SECTION A – COMPANY SETUP

Task 1: Use the Setup Assistant to create Billy's Building Supplies (Billy's) on Pastel Partner.

- 1.1 Use the following information (use the default information provided, unless specific information is given):
- Postal address: PO Box 123, Pretoria, 0081;
 - VAT registration number: 458123682 and telephone number: (012) 453-4334;
 - 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*: **01/10/2014**, with each period ending on the last day of the month. Billy's uses one period for each month of the year.
 - In this assignment **2014** will refer to the **2014 financial year ending on 30/09/2014** and **2015** to the **2015 financial year ending on 30/09/2015**.
 - Use the **Retail Chart of Accounts** as the standard chart of accounts for Billy's;

- Billy's has a **current** account at Standard Bank. They also use a **Petty Cash** account to pay for smaller, ad-hoc expenses;
- Billy's has two price lists – 'Individuals' and 'Development'. Developers are charged the 'Development' prices provided their purchasing volume is sufficient to warrant the lower prices. 'Individuals' are the default prices to be used for all customers unless the 'Development' 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;
- Billy's uses a fast laser printer for printing all their business documents and correspondence on plain paper.

Task 2: Edit the Chart of Accounts.

- 2.1 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
- 2.2 Edit the following general ledger accounts, by setting the *Tax processing to VAT – Standard rated (14%)*:

Main account number	Description
1000	Sales
2000	Cost of Sales / Purchases

- 2.3 Add the following general ledger accounts:

Main account number	Sub-account number	Description	Financial category	Report writer category
1000	100	Sales – Flooring		
1000	200	Sales – Wood		
1000	300	Sales – Paints (Student nr: xxxxxxxx)		
1000	400	Architectural services		
2000	100	Cost of Sales – Flooring		
2000	200	Cost of Sales – Wood		
2000	300	Cost of Sales – Paints		
7700	100	Inventory – Flooring		
7700	200	Inventory – Wood		
7700	300	Inventory – Paints (Student nr: xxxxxxxx)		
8450		Inter Bank Transfers	Bank	Bank

NB! Type your own student number where the “xxxxxxx” is indicated above.

Task 3: Edit the Company parameters.

- 3.1 If you are using the **Educational** version from Masterskill, Pastel has automatically changed your company name (Billy's Building Supplies) to "Educational No: Softline 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 "Billy's" and **your own student number**, then click OK;
- The company name should now display as follows:
- "Educational No: Billy's xxxxxxxx" (where xxxxxxxx will reflect your own student number).

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 "Billy's Building Supplies" and **your own student number**, then click OK;
- The company name should now display as follows:
- "Billy's Building Supplies xxxxxxxx" (where xxxxxxxx will reflect your own student number).

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!

- 3.2 Billy'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.
- 3.3 Enter the *Inter Bank Transfers account* as the Cash Books Transfer Account.

Task 4: Setup the users and entry types

Users:

Billy'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.

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

Designation	Accountant	Sales clerk	Purchase clerk	Cashbook clerk
User Name	Hasheem	Pretty	Ben	Susan
Password	FIRE	WATER	EARTH	WIND
Email	hasheem@gmail.com	pretty@gmail.com	ben@gmail.com	susan@gmail.com
User Group	Supervisor	Personalised	Personalised	Personalised
Select: Copy from Group	N/A	No update of batches	No update of batches	Update batches
<p>You can only adjust the Menu access and Processing options for each user as instructed below <u>after</u> 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.</p>				
Menu Access	All. Keep options as automatically selected.	<p>Update the <u>Edit</u> menu as follow:</p> <ul style="list-style-type: none"> • Only <i>Customers</i> must be selected. • All other options under the <i>Edit</i> menu must be deselected. <p>Update the <u>Process</u> menu as follow:</p> <ul style="list-style-type: none"> • Only <i>Customers</i> and <i>Match open item</i> must be selected. • All other options under the <i>Process</i> menu must be deselected. <p>Keep all other Menu options as is.</p>	<p>Update the <u>Edit</u> menu as follow:</p> <ul style="list-style-type: none"> • Only <i>Suppliers</i> must be selected. • All other options under the <i>Edit</i> menu must be deselected. <p>Update the <u>Process</u> menu as follow:</p> <ul style="list-style-type: none"> • Only <i>Suppliers</i> must be selected. • All other options under the <i>Process</i> menu must be deselected. <p>Keep all other Menu options as is.</p>	<p>Update the <u>Edit</u> menu as follow:</p> <ul style="list-style-type: none"> • Deselect all options under the <i>Edit</i> menu. <p>Update the <u>Process</u> menu as follow:</p> <ul style="list-style-type: none"> • Only <i>Cashbook; Bank Reconciliation</i> and all options under <i>Receipts</i> must be selected. • All other options under the <i>Process</i> menu must be deselected. <p>Keep all other Menu options as is.</p>

	Accountant	Sales clerk	Purchase clerk	Cashbook clerk
Processing options	All. Keep options as automatically selected.	Keep all the current <i>Customers</i> options selected as is. Additionally to the current items selected under <i>Customers</i> also select the following: <ul style="list-style-type: none"> • Change discounts while processing. • Can delete documents. • Can process invoices if customer is overdue. <i>General ledger options: Only</i> select <ul style="list-style-type: none"> • Can change transaction date • Multi Period Processing Deselect suppliers and inventory.	Keep all the current <i>Suppliers</i> options selected as is. Additionally to the current items selected under <i>Suppliers</i> also select the following : <ul style="list-style-type: none"> • Can delete documents. <i>General ledger options: Only</i> select <ul style="list-style-type: none"> • Can change transaction date • Multi Period Processing Deselect customers and inventory.	Keep all the current <i>General Ledger</i> options selected as is. Additionally to the current items selected under <i>General Ledger</i> also select the following: <ul style="list-style-type: none"> • Can process bank transfers. • Can change transaction date • Multi Period Processing Deselect customers, suppliers and inventory.

Entry types:

- 4.2 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:

- 4.3 Ensure the Tax *Default Entry method* is set to Inclusive.
- 4.4 Set the Tax Managers' Tax Reporting Frequency as *Category B – 2 Monthly, ending at the end of every even month*.

Task 5: Setup of Customers control, Suppliers control and Inventory

Customers control:

- 5.1 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.
- 5.2 Setup the *Customer statements* to have three *Ageing totals*, and the *Customer statements* to display the following messages:
- Terms: "Pay immediately to obtain a 10% discount."
 - Terms + 1: "Your account is overdue. Please pay ASAP."
 - Terms + 2: "Your account is long overdue. Please pay immediately."
- 5.3 Setup the *Customer Early Payment Terms* as 10% within 15 days from invoice date and setup the *Default Tax Entry Method* as Inclusive and the *Customer Default processing method* as open item.

Suppliers control:

- 5.4 Setup the *Suppliers control configuration* to *Print the Tax amount* on the document lines and ensure the *Goods Received Notes* are set to mandatory.
- 5.5 Setup the *Normal monthly payment terms* as 60 days; *Supplier Early Payment Terms* as 10% within 15 days from period end; the *Supplier Default processing method* as open item and the *Default Tax Entry Method* as Inclusive.

Inventory:

- 5.6 Setup the *Inventory Decimals for Quantity* to 0; set both the *Maximum Line Discount %* and the *Maximum Invoice Discount %* to 12%.
- 5.7 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:

Code	001	002	003	004
Description	Flooring	Wood	Paints	Architectural
Default Buy tax	01	01	01	01
Default Sell tax	01	01	01	01
Sales	1000/100	1000/200	1000/300	1000/400
Adjustment	2100/000	2100/000	2100/000	2100/000
Cost of sales	2000/100	2000/200	2000/300	1000/400
Inventory	7700/100	7700/200	7700/300	1000/400
Count variance	2150/000	2150/000	2150/000	2150/000
Purchase variance	2200/000	2200/000	2200/000	2200/000

- **Note: The above Integration is critical to ensure that your transactions will be posted to the correct general ledger accounts!**
- 5.8 Print the Inventory Groups Listing for all inventory groups.

Task 6: Edit Supplier accounts.

6.1. Create *Supplier accounts* for the suppliers listed below:

Description:	Pretty Paints Inc	Funny Floors	Super Wood
Account code:	PPP123	FFF456	SSS789
Postal address:	PO Box 523 Johannesburg 2000	PO Box 478 Heidelberg 1438	PO Box 412 Pretoria 0081
Delivery address:	120 Kingsway Street Aucklandpark 2000	15 Romy Street Heidelberg 1438	56 Antelope Street Pretoria 0081
Contact name:	Your own student number	Your own student number	Your own student number
Telephone:	(072) 423-7452	(016) 965-2581	(015) 307-5111
Fax:	(072) 423-7453	(016) 965-2582	(015) 307-5112
E-mail:	pretty@lantic.com	funfloor@gmail.com	super@ymail.com
Tax code:	Not a registered VAT vendor	VAT standard rated	VAT standard rated
Tax reference:	N/A	447589596	42650711
Credit limit:	R20,000.00	R120,000.00	R90,000.00

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

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

Task 7: Edit Customer accounts.

- 7.1. Create *Customer categories* with the same names as the *Price lists*.
- 7.2. Create *Customer accounts* for the customers listed below and allocate each customer to the correct customer category:

Description:	Green Developments	Pieter Vermaak	Forever Properties
Account code:	GRN456	PVE759	FPT290
Postal address:	Create your own	Create your own	Create your own
Delivery address:	Create your own	Create your own	Create your own
Contact name:	Your own student number	Your own student number	Your own student number
Telephone:	Create your own	Create your own	Create your own
Fax:	Create your own	Create your own	Create your own
E-mail:	Create your own	Create your own	Create your own
Tax code:	VAT standard rated	VAT standard rated	VAT standard rated
Tax reference:	452521936	435557950	445818790
Price list:	Development	Individuals	Development
Invoice discount %	0%	5%	2%
Credit limit:	R40,000.00	R110,000.00	R200,000.00

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

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

Task 8: Edit Inventory categories and items.

- 8.1 Create four *Inventory categories* namely Flooring, Wood, Paint and Architectural.
- 8.2 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 “**Peach pip flooring**”.
 - Create your **own unique inventory code** for the “**Wooden doors**” inventory item indicated as ?????? in the table.

Inventory Code and Description	Unit	Development Selling Price (Incl. VAT)	Individual Selling Price (Incl. VAT)	Preferred Supplier Code	Supplier Inventory Code	Min Qty	Max Qty
Your own student number Peach pip flooring	Meter	R 222.30	R 237.12	FFF456	100FLO	30	80
CFB123 Cork flooring	Meter	R 230.85	R 246.24	FFF456	200FLO	80	130
NPA245 Natural paint	Litre	R 171.00	R 182.40	PPP123	PAI451	90	185
LFP421 Leadfree paint	Litre	R 162.45	R 173.28	PPP124	PAI452	100	150
?????? Wooden doors	Each	R 342.00	R 364.80	SSS789	WDD123	50	100
WOM001 Wooden window frames	Each	R 247.95	R 264.48	SSS789	WDF124	40	80
ARC100 Architectural (junior)	Per hour	R570.00	R1,140.00				
ARC200 Architectural (senior)	Per hour	R1,140.00	R2,280.00				

- **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 later do not reflect your own student number as the inventory code for the inventory item “Peach pip flooring”, you will receive zero percent (0%) for your whole assignment!
- 8.3 Print the *Item based price list*, sorted by description, **inclusive of VAT** for both Development and Individuals prices and show zero quantity items.
- 8.4 Print the *Preferred supplier listing*, showing preferred supplier only, grouped by suppliers.

- 8.5 Make a backup of Billy's Pastel company in a new folder named "Billy setup". Save a copy of this backup on an external memory device.

SECTION B – TAKE-ON OF OPENING BALANCES

Task 9: Process take-on general journals

- 9.1 Create the four sub-accounts required for the take-on of the opening balances.
- 9.2 Process (**but do not update**) the *General Journals* to take-on the trial balance balances using the appropriate opening balance sub-accounts.

Billy's Building Supplies

Trial Balance

30 September 2014

	Dr	Cr
Retained Income		39,504.66
Share Capital		141,180.64
Motor Vehicles @ Cost	100,000.00	
Motor Vehicles - Accumulated Depreciation		54,000.00
Computer Equipment @ Cost	25,000.00	
Computer Equipment - Accumulated Depreciation		15,500.00
Office Equipment @ Cost	26,000.00	
Office Equipment - Accumulated Depreciation		10,400.00
Standard Bank Current Account	54,231.26	
Petty Cash (float)	6,000.00	
Inventory Control	82,000.00	
Customer Control	51,412.11	
Supplier Control		63,632.12
VAT Control		20,425.95
	<u>344,643.37</u>	<u>344,643.37</u>

- 9.3 Print the *General Journal* **without** contras.
- 9.4 Update the *General Journal* batch.

Task 10: Process take-on customer journals**Billy's Building Supplies**

Customer Age Analysis

30 September 2014

Customer code	90 days	60 days	30 days	Current	Total
GRN456	568.23		9,002.60	861.26	10,432.09
PVE759		5,372.12		10,017.90	15,390.02
FPT290	659.23	8,357.29	2,690.18	13,883.30	25,590.00
	<u>1,227.46</u>	<u>13,729.41</u>	<u>11,692.78</u>	<u>24,762.46</u>	<u>51,412.11</u>

The customer balances are made up as follows:

GRN456

20-Jun-14	INV013	568.23	568.23
09-Aug-14	INV034	746.53	
23-Aug-14	INV045	8,256.07	9,002.60
12-Sept-14	INV050	861.26	861.26
			<u>10,432.09</u>

PVE759

16-Jul-14	INV030	5,372.12	5,372.12
20-Sept-14	INV055	3,676.58	
26-Sept-14	INV058	6,341.32	10,017.90
			<u>15,390.02</u>

FPT290

08-Jun-14	INV011	659.23	659.23
07-Jul-14	INV024	8,357.29	8,357.29
12-Aug-14	INV039	2,690.18	2,690.18
28-Sept-14	INV060	13,883.30	13,883.30
			<u>25,590.00</u>

- 10.1 Process and update the *Customer Journals* to take-on the customer invoice details in the correct periods for age analysis purposes.
- 10.2 Print the Customer Detailed Ledger by Customer for period 1 to 12 of **2014**, sorted in *Account name sequence*, with *Each period shown separately*.
- 10.3 Print the Customer Age Analysis for period 1 of **2015**, sorted by *Description*, *Print the descriptions*, as well as the *Full details*, but *Do not print transactions*.

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.

Billy's Building Supplies

Supplier Age Analysis

30 September 2014

Supplier code	60 days	30 days	Current	Total
PPP123			5,465.00	5,465.00
FFF456	8,256.90	25,511.59	4,524.96	38,293.45
SSS789	7,505.85	6,245.34	6,122.48	19,873.67
	15,762.75	31,756.93	16,112.44	63,632.12

The supplier balances are made up as follows:

PPP123

26-Sept-14	Invoice PP01	5,465.00	5,465.00
			<u>5,465.00</u>

FFF456

27-Jul-14	Invoice F0034	8,256.90	8,256.90
23-Aug-14	Invoice F0041	5,124.35	
28-Aug-14	Invoice F0045	20,387.24	25,511.59
30-Sept-14	Invoice F0057	4,524.96	4,524.96
			<u>38,293.45</u>

SSS789

27-Jul-14	Invoice S234	7,505.85	7,505.85
18-Aug-14	Invoice S241	6,245.34	6,245.34
24-Sept-14	Invoice S245	6,122.48	6,122.48
			<u>19,873.67</u>

- 11.2 Print the Supplier Detailed Ledger by Entry type for period 1 to 12 of **2014**, with *Each period shown separately*.
- 11.3 Print the Supplier Age Analysis for period 1 of **2015**, sorted in *Supplier code sequence*, *Print the descriptions*, as well as the *Full details*, but *Do not print transactions*.

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 8.2.
- **Your own student number** will be reflected as the inventory code of the inventory item “Wooden doors” if you have followed the instructions in Task 8.2 correctly.

Billy’s Building Supplies

Inventory valuation

30 September 2014

Inventory code	Description	Latest cost price			Grand Total
		Quantity	(excl. VAT)	Total	
Your own student number	Peach pip flooring	70	R 130.00	R 9,100.00	
CFB123	Cork flooring	130	R 135.00	R 17,550.00	R26,650.00
NPA245	Natural paint	172	R 100.00	R 17,200.00	
LFP421	Leadfree paint	90	R 95.00	R 8,550.00	R25,750.00
??????	Wooden doors	90	R 200.00	R 18,000.00	
WOM001	Wooden window frames	80	R 145.00	R 11,600.00	R29,600.00
ARC100	Architectural (junior)				
ARC200	Architectural (senior)				
					<u>R82,000.00</u>

12.2 Print the *Inventory reorder report* for period 1 of **2015**, sorted by *Inventory code*, grouped by *Supplier*, *Without supplier details* and *Include zero quantity to order items*.

Task 13: Process take-on cashbook

- 13.1 Process and update the current account and petty cash opening balances per the Trial Balance in the cashbook.
- 13.2 Process and update the outstanding payments and deposits from the Bank Reconciliation for March 2014 into the current account cashbook.

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

Billy's Building Supplies
Bank Reconciliation Statement
30 September 2014

Balance per Bank Statement		54,403.10
Less: Cheques not yet presented		
22-Sept-14 Q155	Neotel	8,721.47
30-Sept-14 Q162	Post office	6,782.10
Total outstanding cheques:		<u>15,503.57</u>
Plus: Receipts not yet deposited		
30-Sept-14 RC318	Student nr: xxxxxxxx	<u>15,331.73</u>
Total outstanding deposits:		<u>25,331.73</u>
Reconciled Bank Balance		54,231.26
Bank balance per Trial Balance		<u>54,231.26</u>
Difference		<u><u>0.00</u></u>

- 13.3 Reconcile **only the bank opening balance** amount so that the bank reconciliation on Pastel Partner resemble the bank reconciliation provided. Update the bank reconciliation.
- 13.4 Print the bank reconciliation for period 12 of 2014.

Task 14: Print take-on trial balance

- 14.1 Print the trial balance as from 1 October 2013 to 30 September 2014 with sub-accounts, but **Do not print zero items**.
- 14.2 Make a backup of Billy's Pastel company in a new folder named "Year-end 30 September 2014". Save a copy of this backup on an external memory device.

SECTION C – PROCESSING OF DAILY TRANSACTIONS

Task 15: Process transactions

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

Refer to the *User setup* information in Task 4.1 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 Billy'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.

15.1 Prepare a sales quotation for Pieter Vermaak dated 3 October 2014 to expire after 18 days for: (Tip: You may want to carefully examine the customer's account setup.)

- 25 Wooden doors
- 50 Natural paint
- 30 Peach pip flooring
- 75 Wooden window frames
- 3 hours Senior architect

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.)

15.2 Sell the following items to Green Developments with a tax invoice dated 5 October 2014. Give them an additional 5% discount on all wooden items bought. Their order number is OCT114. *(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!)*:

- 20 Wooden doors
- 15 Lead free paint
- 30 Cork flooring
- 20 Senior architect

Print this tax invoice.

15.3 Cool & Clean cleans the store room and show room weekly for the fixed amount of R400 per week. Cool & Clean is not a registered VAT vendor. Pay Cool & Clean on 7 October 2014 out of Petty Cash (petty cash voucher PC31) the standard weekly amount.

15.4 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.)

15.5 Make a backup of Billy's Pastel company in a new folder named "Week-end 7 Oct". Save a copy of this backup on an external memory device.

- 15.6 On 10 October 2014 Forever Properties pays Billy's via EFT 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 RC321 for this payment received. *Match* the receipt amount and discount (if applicable) to the sales invoices for Forever Properties.
- 15.7 On 10 October 2014 Green Developments pays the full amount due on 30 September 2014. Capture receipt nr RC322 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 Green Developments.
- 15.8 Print the Receipt cashbook batch when updating the cashbook receipts.
- 15.9 Use the *Remittance Assistant* on 10 October 2014 to pay all suppliers the full amount due on or before 30 September 2014. Do not pay any amount only due in the 2015 financial year. Use EFT EOCT01 as the starting reference number. Do not print remittances and cheques. Note: use F3 to manually *match* the payments created in the cashbook.
- 15.10 On 11 October 2014 pay Funny Floors, with cheque Q166, the full amount outstanding on this date. (Tip: You may want to carefully examine the suppliers' account setup and the supplier age analysis.) *Match* the payment amount and discount (if applicable) to the supplier invoices for Funny Floors.
- 15.11 On 11 October 2014, pay R1 500 with cheque Q167 to the Gauteng Department of Roads and Transport for the delivery vehicles licence fees (R1 300) and traffic fines (R200). Both these items are exempt from VAT.
- 15.12 On 11 October 2014, pay R1 537.56 to Telkom for telephone with cheque Q168.
- 15.13 Print the Payment cashbook batch when updating the cashbook payments.
- 15.14 On 13 October 2014 Green Developments returned 5 wooden doors as well as 10 metres of cork flooring sold to them on 5 October 2014. They no longer need the wooden doors and the cork flooring is damaged. Both products can however still be sold. Process a sales return document for Green Developments, including an appropriate remark for each item 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).
- Update and print this sales return.

15.15 For the following items prepare a purchase order for Super Wood dated 13 October 2014. Enter the latest cost price **excluding** VAT:

- 15 Wooden doors
- 12 Wooden window frames

Include this message: "Please confirm the delivery date!"

Print this Purchase order.

15.16 Convert the purchase order of Super Wood to a goods received note dated 14 October 2014 for all the items ordered. Remove the whole original purchase order.

15.17 Convert the sales quotation to a tax invoice for Pieter Vermaak on 14 October 2014. Their order number is M543. Remove the whole original sales quotation. They have accepted the quotation in full, except that they now only want 20 wooden doors and 30 litres of natural paint. (You must update this change in quantities on the "Link to Quotation" document.)

Print this sales invoice.

15.18 Pay Cool & Clean on 14 October 2014 out of Petty Cash (petty cash voucher PC32) the standard weekly amount.

15.19 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.)

15.20 Make a backup of Billy's Pastel company in a new folder named "Week-end 17 Oct". Save a copy of this backup on an external memory device.

15.21 You received supplier invoice nr S260 from Super Wood. Convert the goods received note of Super Wood to a supplier invoice dated 18 October 2014. All the quantities and prices on the supplier invoice agree with the details on the goods received note. Super Wood however ran a marketing campaign and has therefore given a 5% invoice discount.

Print this invoice.

15.22 For the following items prepare a purchase order for Pretty Paints dated 18 October 2014. Enter the latest cost price **excluding** VAT:

- 10 Natural paint
- 10 Lead free paint

15.23 On 20 October 2014 Pieter Vermaak pays the full amount due on 30 September 2014. Capture receipt nr RC323 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 Pieter Vermaak.

- 15.24 Increase the petty cash **float amount** to R7,000.00 by transferring the necessary amount from Standard Bank current account to the Petty Cash account on 20 October 2014 with cash cheque Q169.
- 15.25 Create a sales order, dated 20 October 2014, for Forever Properties who sent an order (order number FB004) for the following items (Tip: You may want to carefully examine the customers' account setup.):
- 25 Wooden doors
 - 10 Wooden window frames
 - 30 Natural paint
 - 60 Cork flooring
 - 70 Peach pip flooring
 - 2 hours Junior Architect
- 15.26 Convert the purchase order of Pretty Paints to a goods received note dated 21 October 2014 for all the items ordered, except that only 5 litres of lead free paint was delivered. Remove the whole original purchase order.
- Print this goods received note.
- 15.27 Pay Cool & Clean on 21 October 2014 out of Petty Cash (petty cash voucher PC33) the standard weekly amount.
- 15.28 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.)
- 15.29 Make a backup of Billy's Pastel company in a new folder named "Week-end 24 Oct". Save a copy of this backup on an external memory device.
- 15.30 You received supplier invoice nr PP342 from Pretty Paints. Convert the goods received note for Pretty Paints to a supplier invoice dated 24 October 2014. They have given you a 3% discount on the lead free paint.
- Print this invoice.
- 15.31 Print the *Supplier Invoice Summary Listing*.
- 15.32 Update the invoice in Task 15.30.
- 15.33 Convert the sales order created in task 15.25 for Forever Properties to a tax invoice dated 26 October 2014. Remove the whole original document.
- Notice how Pastel has automatically changed the quantity of peach pip flooring from 70 (as per the quotation) to 40, because only 40 metres of peach pip flooring are currently in stock.
- However, Forever Properties still wants the 30 metres of peach pip flooring, we therefore have to create another sales order. Move your cursor to the quantities field for peach pip flooring 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 metres of peach pip flooring Forever

Properties still wants, but what we are currently unable to deliver (30). Click on the *Sales/Purchase Order* button. Click *OK*. Then finalise the current sales invoice (note only 40 metres of peach pip flooring are actually sold on this invoice as you can't sell more stock than what you have!)

Print this sales invoice.

- 15.34 Go to sales orders and print the sales order for Forever Properties dated 26 October 2014, which was automatically prepared in 15.33 above.
- 15.35 Print the Back Orders – Details by Item report (back orders for all items). Do not *Show totals only*.
- 15.36 Print the Tax Invoice Summary Listing.
- 15.37 Update the tax invoice in Task 15.33.
- 15.38 On 27 October 2014 you realise that you have items of stock that is below the minimum order quantity. For all inventory items use the *Reorder Assistant* to prepare the required purchase orders. Include *Outstanding sales orders*.
- 15.39 Convert all the purchase orders created in task 15.38 to goods received notes dated 28 October 2014. For all these GRN's the VAT exclusive price must be used. All items ordered were received. Remove the whole original purchase orders. For all the 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.
- 15.40 Print the Outstanding GRNs – Details by Item report. Do not *Show totals only* and do not include *descriptions*.
- 15.41 Print the Detailed Ledger for the Petty Cash account only (period 1 of 2015).
- 15.42 Use the printout in 15.41 to calculate how much is required to restore the petty cash float (as increased by you in 15.24) to its limit. Transfer the required amount as calculated by you to restore the petty cash float from the Standard Bank current account to the Petty Cash bank account on 28 October 2014 with cash cheque Q170.
- 15.43 Pay Cool & Clean on 28 October 2014 out of Petty Cash (petty cash voucher PC34) the standard weekly amount.
- 15.44 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.)
- 15.45 Make a backup of Billy's Pastel company in a new folder named "Week-end 30 Oct". Save a copy of this backup on an external memory device.
- 15.46 A venture capital company that encourages sustainable building practices had been investing an amount of R1,500.00 per month for five years (from 1 October 2009 to 30 September 2014) at an annual interest rate of 10% which compounds at the end of the

month. The company decided to grant the total value of the investment to Billy's to encourage their green business.

The company only provided you with the information above and you will therefore need to calculate the value of the lumpsum to be received.

The company will only be transferring the money into Billy's bank account on 1 October 2015, but risks and rewards associated with ownership have already transferred to Billy's.

You will therefore accrue for the amount which will form part of equity.

- Create the spreadsheet below and save it as Question_1_Task15

	A	B
1	Grant from Investor (Student nr xxxxxxxx)	
2		
3	Monthly payment	1,500
4	Interest rate (annual)	10%
5	Term (years)	5
6	Total value of grant (lumpsum)	
7		

- Enter your **student number** in cell A1 after "Grant from Investor". Thus the following is displayed in cell A1 - "Grant from Investor (Student nr xxxxxxxx)".
- Enter a formula in cell B6 to calculate the value of the lumpsum of the grant. Take into account that the payments are made at the end of the month.
- Save your spreadsheet as Question_1_Task15.

If you are going to hand in your assignment by post, you need to do the following additionally for Question 1 Task 15.46:

- Set range A1:B7 as the **print area**.
 - Display the formulas you have entered onto your spreadsheets. (Tip: use the F1 Help function and search on 'display formulas').
 - Resize the spreadsheet columns so that it is as small as possible, but all the formulas are still fully visible.
 - Print your spreadsheets with the formulas being displayed, so that it fits onto 1 page wide, landscape, show gridlines and show column and row headings.
- 15.47 As mentioned in 15.46, the company will only be transferring the amount, as calculated in task 15.46, to Billy's Standard Bank current account on 1 October 2015. However, it is already more likely than not that Billy's will receive the money and you will therefore need to record it for reporting purposes by processing a journal. You will accrue for the amount which will form part of equity.

Print and update this journal and select for this journal to be reversed automatically in the following month as the amount will be received in October 2015.

15.48 Process the monthly depreciation journal on assets on 31 October 2014. All assets are depreciated on a straight line basis. The **annual** depreciation rates are:

- Motor Vehicles 20%
- Computer Equipment 33%
- Office Equipment 15%

(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 digits)

15.49 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.)

15.50 Make a backup of Billy'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 16: Prepare a bank reconciliation

Use the following bank statement:

Standard Bank current account
Bank Statement of Billy's Building Supplies
31 October 2014

Date	Description	Amount	Total
01-Oct-14	Balance brought forward		54,403.10
03-Oct-14	Q155	-8,721.47	45,681.63
04-Oct-14	Deposit	15,331.73	61,013.36
05-Oct-14	Q162	-6,782.10	54,231.26
10-Oct-14	Deposit	24,201.67	78,432.93
10-Oct-14	Deposit	9,570.83	88,003.76
11-Oct-14	Q166	-29,584.05	58,419.71
12-Oct-14	EFT	-7,505.85	50,913.86
15-Oct-14	Q167	-1,500.00	49,413.86
17-Oct-14	Q168	-1,537.56	47,876.30
31-Oct-14	Internet banking fees	-280.00	47,596.30
31-Oct-14	Interest earned	200.00	47,796.30
31-Oct-14	Monthly bank charges	-114.00	47,682.30
31-Oct-14	Closing Balance		47,682.30

- 16.1 Capture and update the bank related transactions from the bank statement into the cashbook.
- 16.2 Balance and update the bank reconciliation for Billy's for October 2014.
- 16.3 Print the bank reconciliation for Billy's for October 2014.
- 16.4 Make a backup of Billy's Pastel company in a new folder named "month-end bank recon". Save a copy of this backup on an external memory device.

Task 17: Month end reporting

- 17.1 Print the *Open item customer statement* for *Pieter Vermaak* for period 1 of **2015**.
- 17.2 Change only *Pieter Vermaak* from *Open-item processing* to *Balance forward processing*. Now print the *Balance forward customer statement* for *Pieter Vermaak* for period 1 of **2015**.
- **Carefully examine both printout 17.1 and 17.2. Note the differences on the statements between open item and balance forward processing.**
- 17.3 Print the *Customer age analysis* for period 1 of **2015**, sorted by *Customer code*, with *descriptions, full details, printing of transactions and print zero items*.
- 17.4 Print the *Supplier age analysis* for period 1 of **2015**, sorted by *Supplier description*, with *partial details, descriptions, printing of transactions and print zero items*.
- 17.5 Print the *Cash book details* for *Standard Bank current account* for period 1 of **2015**, with *the opening balance included, but do **not** show the totals only – show full transaction details*.
- 17.6 Print the *Trial balance* as from **1 October 2014 to 30 September 2015**, include opening balances and use sub-accounts, but do **not** print zero items. Print Balance Sheet accounts first.
- 17.7 Print the *Income statement* for period 1 of **2015**, with detail lines and sub accounts, but do **not** print zero items.
- 17.8 Print the *Balance sheet* for period 1 of **2015**, with detail lines, but do **not** print zero items and print the Asset section first.
- 17.9 Print the *Cash Movement Report* for period 1 of **2015**, from cashbook 01 to 02, but do **not** show only the totals – show details.
- 17.10 Print the *Inventory valuation report* for period 1 of **2015**, sorted by code, do not use last costs and do not include unposted quantities.

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 9 question and answer 9.

QUESTION 2 – Spreadsheets (26 marks)

You are a good friend of Billy, the owner of Billy's Building Supplies. He heard that you have had some experience in using Microsoft Excel and asked if you could assist him in performing certain calculations using Microsoft Excel.

SECTION A – INVENTORY ANALYSIS (26 marks)

Task 1a: Inventory reorder data – 30 September 2014

This task requires you to use information from Question 1 as generated by Pastel Partner Version 12. No marks are allocated in Question 2, Task 1a, for amounts, but only for formats, functions and formulas used.

- 1.1 Using Pastel Partner Version 12 print Billy's Inventory Reorder Report as at 30 September 2014 to Microsoft Excel. Print the Inventory Reorder Report for period 12 of 2014 for all inventory items, sorted by inventory code, showing zero quantities to order items, zero minimum reorder items and sales order quantities. Print the Reorder Report to **Microsoft Excel** by choosing the "Print to" option to Microsoft Excel. This will open a spreadsheet with the Reorder Report. (TIP: Do not forget to unselect the supplier range). **DO NOT print to Microsoft Excel in Question 1, only use this option for Question 2, Task 1a.**

After you have completed tasks 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 ***** to your student number. The ???? will therefore be replaced by the inventory item code as created by you in Question 1 and the ***** will be replaced by your student number. The xxxxx will be replaced by the numbers as exported from Pastel to Microsoft Excel.

	A	B	C	D	E	F	G	H	I	J
1	Prepared by: Educational Pack									
2	Inventory Reorder Report as at 30/09/2014 - Including Sales Order Quantities									
3					Quantity	Sales	Purchase	Minimum	Maximum	Qty To
4	Code	Description		Unit	On Hand	Order	Order	Order	Reorder	Order
5	*****	Peach pip flooring		Meter	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
6	????	Wooden doors		Each	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
7	CFB123	Cork flooring		Meter	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
8	LFP421	Leadfree paint		Litre	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
9	NPA245	Natural paint		Litre	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
10	WOM001	Wooden window frames		Each	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx

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 Inventory Reorder Report (inventory reorder report printed to Microsoft Excel) as Question_2_Task1.
- 1.3 Delete the contents of row 1. This row should now be empty.
- 1.4 Insert the following text in cell A1: "Billy's Building Supplies"

- 1.5 Delete the text in row 2 and replace it with "Inventory Quantity Comparison (student number: *****)"
- 1.6 Delete the columns C (empty), D (unit), F (Sales Order), G (Purchase Order), H (Minimum Reorder), I (Maximum Reorder) and J (Quantity to Order).
- 1.7 Delete the text in range C3:C4. The range should now be empty.
- 1.8 Select range C3:C4, D3:D4, E3:E4 and F3:F4 and format it as merged and horizontally and vertically centred, wrap text, bold and italic.
- 1.9 Insert the following text:
 - C3:C4 – Quantity on Hand 30-Sept-2014
 - D3:D4 - Quantity on Hand 31-Oct-2014
 - E3:E4 – Movement %
 - F4:F5 – Investigate?

Task 1b: Inventory reorder data – 31 October 2014

This task requires you to use information from Question 1 as generated by Pastel Partner Version 12. No marks are allocated in Question 2, Task 1b, for amounts, but only for formats, functions and formulas used.

- 1.10 Using Pastel Partner version 12 print Billy's Inventory Reorder Report as at 31 October 2014 to Microsoft Excel. Print the Inventory Reorder Report for period 1 of 2015 for all inventory items, sorted by inventory code, showing zero quantities to order items, zero minimum reorder items and sales order quantities. Print the Reorder Report to **Microsoft Excel** by choosing the "Print to" option to Microsoft Excel. This will open a spreadsheet with the Reorder Report. (TIP: Do not forget to unselect the supplier range). **DO NOT print to Microsoft Excel in Question 1, only use this option for Question 2, Task 1a and b.**

After you have completed tasks 1.10 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 ***** to your student number. The ???? will therefore be replaced by the inventory item code as created by you in Question 1 and the ***** will be replaced by your student number. The xxx will be replaced by the numbers as exported from Pastel to Microsoft Excel.

	A	B	C	D	E	F	G	H	I	J
1	Prepared by: Educational Pack									
2	Inventory Reorder Report as at 31/10/2014 - Including Sales Order Quantities									
3					Quantity	Sales	Purchase	Minimum	Maximum	Qty To
4	Code	Description		Unit	On Hand	Order	Order	Order	Reorder	Order
5	*****	Peach pip flooring		Meter	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
6	????	Wooden doors		Each	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
7	CFB123	Cork flooring		Meter	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
8	LFP421	Leadfree paint		Litre	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
9	NPA245	Natural paint		Litre	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
10	WOM001	Wooden window frames		Each	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx

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).

- 1.11 Save the spreadsheet with the exported Inventory Reorder Report (inventory reorder report printed to Microsoft Excel) as Question_2_Task1b.
- 1.12 Delete rows 1 and 2.
- 1.13 Delete the columns C (empty), D (unit), F (Sales Order), G (Purchase Order), H (Minimum Reorder), I (Maximum Reorder) and J (Quantity to Order).
- 1.14 Select range A1:C8 on Task 1b.
- 1.15 Copy and paste the range selected in Task 1.14 into range A12:C19 in Task 1a.
- 1.16 After having completed tasks 1.1 to 1.15, your spreadsheet will appear as follows:

	A	B	C	D	E	F
1	Billy's Building Supplies					
2	Inventory Comparison	Quantity				
3	(Student nr: *****)					
4	Code	Description	Quantity on Hand 30-Sept-2014	Quantity on Hand 31-Oct-2014	Movement %	Investigate?
5	*****	Peach pip flooring	xxxxxx			
6	????	Wooden doors	xxxxxx			
7	CFB123	Cork flooring	xxxxxx			
8	LFP421	Leadfree paint	xxxxxx			
9	NPA245	Natural paint	xxxxxx			
10	WOM001	Wooden window frames	xxxxxx			
11						
12			Quantity			
13	Code	Description	On Hand			
14	*****	Peach pip flooring	xxxxxx			
15	????	Wooden doors	xxxxxx			
16	CFB123	Cork flooring	xxxxxx			
17	LFP421	Leadfree paint	xxxxxx			
18	NPA245	Natural paint	xxxxxx			
19	WOM001	Wooden window frames	xxxxxx			

- 1.17 Insert a formula into cell D5 to extract the quantity on hand as at 31 October 2014 from range A14:C19.
- 1.18 Copy the formula to range D6:D10.
- 1.19 Insert a formula in cell E5 to calculate the movement in quantity on hand from 30 September 2014 and 31 October 2014. Your formula should round your answer to three decimal digits.
- 1.20 Copy the formula to range E6:E10.
- 1.21 Billy's will accept a movement of less than 5% but wants all movements of 10% and more to be investigated. Insert a formula into cell F5 to determine whether the movement % as calculated in cell E5 should be accepted or investigated.

- 1.22 Copy the formula to range F6:F10.
- 1.23 Format the spreadsheet as follows:
- Font type should be Arial for the whole spreadsheet;
 - Font size should be 12 for the whole spreadsheet;
 - Format the range A1:F1 as merged, italic, vertically and horizontally centred, font type Times New Roman and font size 14;
 - Select range A3:F3 and insert a thick box border.
 - Format range E5:E10 as percentage and two decimal digits.
 - Select range A5:F10. Sort the information in ascending alphabetical (Z to A) order based on column A.
- 1.24 Increase the width of columns A to F so that all information included in the cells are visible.
- 1.25 Insert your **student number** as Header (centre section), page numbers as Footer (centre section) and time and date stamp 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. The markers will use *Print preview* to mark the required headers and footers.)
- 1.26 Rename this active worksheet name ("Sheet 1") to Task 1.
- 1.27 Save your spreadsheet as Question_2_Task1.

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

- 1.28 Set range A1:F19 as the **print area**.
- 1.29 Print your spreadsheet as it currently is, so it fits onto 1 page, landscape, show gridlines and show column and row headings.
- 1.30 Display the formulas you have entered onto your spreadsheet. (Tip: use the F1 Help function and search on 'display formulas').
- 1.31 Resize the spreadsheet columns so that it is as small as possible, but all the formulas are still fully visible.
- 1.32 Print your spreadsheet 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 3-D clustered column chart

Billy wants you to create a 3-D clustered column chart based on the displayed information.

- 1.33 Using the control key, select ranges C4:D10 on worksheet Task 1. While these ranges are selected insert a 3-D clustered column chart.
- 1.34 Move this chart into a **new sheet** called 'Quantities'.
- 1.35 Ensure that the chart legends appear at the right of the chart.

- 1.36 The chart title must be positioned above the chart. Add the following as the chart title: “Quantities Comparison: **Own student number**”. The chart title will display as “Quantities Comparison: *****” (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!
- 1.37 Insert your **student number** as Header (centre section), page numbers as Footer (centre section) and time and date stamp 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.)
- 1.38 Save your spreadsheet, named Question_2_Task1, containing both worksheets “Task 1” and “Quantities”.

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

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

Task 2: VAT and gross profit calculation

No marks are allocated in Question 2, Task 2, for amounts, but only for formats, functions and formulas used.

- 2.1 Refer to the inventory item descriptions and “Development” price lists as mentioned in Question 1, Task 8 and the cost price per item excluding VAT in Question 1, Task 12. You need to capture the following on a new spreadsheet. The XXX refer to the information based on the afore mentioned tasks. The ***** must reflect your own student number and the ???? must reflect the unique inventory code created in Question 1.

	A	B	C	D	E	F	G
1	Billy's Building Supplies						
2	VAT and Markup Margin Calculations						
3							
4	VAT %	14%					
5				Development selling price			
6	Code	Description	Cost price excl	Incl VAT	Excl VAT	Markup margin	New inventory code
7	*****	Peach pip flooring	xxx	xxx			
8	CFB123	Cork flooring	xxx	xxx			
9	NPA245	Natural paint	xxx	xxx			
10	LFP421	Leadfree paint	xxx	xxx			
11	????	Wooden doors	xxx	xxx			
12	WOM001	Wooden window frames	xxx	xxx			

- 2.2 Insert a formula in cell E7 to calculate the selling price excluding VAT for peach pip flooring.
- 2.3 Copy the formula to range E8:E12.
- 2.4 Insert a formula in cell F7 to calculate the markup margin for peach pip flooring.
- 2.5 Copy the formula to range F8:F12.

2.6 Format the spreadsheet as follows:

- Font type should be Courier Sans for the whole spreadsheet;
- Font size should be 12 for the whole spreadsheet;
- Format the range C7:E12 as currency with Rand symbol and two decimal places.
- Format the range F7:F12 as percentage with zero decimal places.
- Insert an outside border around range D5:E6.

2.7 Billy decided to change the unique codes of the inventory items. He indicated that the new inventory code should be created as follows:

- Select the last four characters of the current inventory code;
- Add the hash sign #
- Then add the markup margin to the applicable inventory item after the #.

Enter a formula into cell G7 to create the new inventory code for a peach pip flooring based on the instructions as received from Billy. Copy the formula to the range G8:G12.

2.8 Insert your **student number** as Header (centre section), page numbers as Footer (centre section) and time and date stamp 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.)

2.9 Rename this active worksheet name ("Sheet 1") to Task 2.

2.10 Save your spreadsheet as Question_2_Task2.

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

2.11 Set range A1:G12 as the **print area**.

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

2.13 Display the formulas you have entered onto your spreadsheet. (Tip: use the F1 Help function and search on 'display formulas').

2.14 Resize the spreadsheet columns so that it is as small as possible, but all the formulas are still fully visible.

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

NB! All five (5) printouts (Question 1 Task 1a, Task 1c and Task 2) are necessary for us to be able to give you marks for the formatting, as well as the formulas!

ADDENDUM F: COMPULSORY ASSIGNMENT 03/2014 (semester 2 only)

Semester	Assignment nr	Due date	Unique number
Second	3	1 October 2014	762970

ADDENDUM F IS ONLY APPLICABLE TO THE SECOND SEMESTER

Please ensure that this compulsory assignment reaches the University **before the due date.**

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.

- 1.1 Which one of the following procedures will only be performed at year end?
- (1) Revaluation of foreign currencies.
 - (2) Performing bank reconciliations.
 - (3) Printing of trial balance.
 - (4) Preparation of management accounts.
- 1.2 Which one of the following source documents is NOT associated with the delivery process of sold goods?
- (1) Picking slip.
 - (2) Packing slip.
 - (3) Bill of lading.
 - (4) Goods received note.
- 1.3 Your business, ABC Trading, bought hundred (100) jam jars from XYZ Stores at R11.40 (including VAT) each. You received a total trade discount of R57.00 (including VAT) on the jam jars. Twenty (20) of the jam jars were not sealed properly and you had to return it. The inventory account must be credited with an amount of _____ in the general ledger for the return of the jam jars.
- (1) R50.00
 - (2) R190.00
 - (3) R10.00
 - (4) R200.00

- 1.4 Which one of the following accounting information system (AIS) database files is NOT accessed, modified or updated during the production process?
- (1) Inventory transaction file.
 - (2) Inventory master file.
 - (3) VAT reference file.
 - (4) Bill of material master file.
- 1.5 The debit entry of the employer's contribution to the employee's pension fund should be recorded as a(n) _____ in the general ledger.
- (1) equity
 - (2) asset
 - (3) liability
 - (4) expense
- 1.6 Which one of the following is an example of short term finance?
- (1) Bank overdraft.
 - (2) Shares.
 - (3) Term loans.
 - (4) Bonds.
- 1.7 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) login report
 - (2) access trail
 - (3) audit trail
 - (4) activity report
- 1.8 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) Consistent numbering and formatting.
 - (2) Focus on the organisation's current situation.
 - (3) Feedback from different role players.
 - (4) Logical flow and layout.

- 1.9 When investigating a new AIS, scalability needs to be considered. A scalable AIS refers to _____.
- (1) software which is cost effective.
 - (2) software which can grow with the organisation.
 - (3) software which is updated on a regular basis.
 - (4) software which is user friendly.
- 1.10 Which one of the following does NOT need to be considered when determining general AIS requirements?
- (1) Available budget.
 - (2) Implementation period.
 - (3) Requirement analysis.
 - (4) Staff morale.
- 1.11 Valuable information must be complete which means the information _____.
- (1) contains all the important facts.
 - (2) can be adapted to meet users' needs.
 - (3) is available when users need it.
 - (4) is protected from unauthorised access.
- 1.12 Special software which combines information obtained from a data warehouse (cube structure) from all functional areas in the organisation and to a lesser extent from external sources to generate reports required by top management is known as _____.
- (1) management information systems (MIS)
 - (2) material resource planning (MRP)
 - (3) business intelligence software (BIS)
 - (4) human resource management (HRM)
- 1.13 When an unauthorised staff member attempts to process a journal, a(n) _____ report is generated automatically.
- (1) drill-down
 - (2) exception
 - (3) demand
 - (4) scheduled

- 1.14 Extensible Business Reporting Language (XBRL) in South Africa is regulated by XBRL South Africa. Which one of the following is NOT function of XBRL South Africa?
- (1) Develops XBRL software.
 - (2) Identifies specific reporting needs.
 - (3) Creates taxonomies based on user needs.
 - (4) Training and education of users.
- 1.15 Which one of the following is NOT a disadvantage of XBRL?
- (1) Great potential for security breaches.
 - (2) High initial cost investment.
 - (3) Errors due to inexperienced users.
 - (4) Inability to cross language barriers.

Instructions for question 16 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**.

1 – True
2 – False

- 1.16 An entry-level AIS includes basic features, usually has one-user access, generally does not provide for segregation of duties and an example is Pastel Partner.
- 1.17 Computer aided manufacturing (CAM) controls and coordinates all the machines used in the manufacturing process such as conveyor systems, cutting or welding machines and so forth.
- 1.18 The picking list specifies, for each finished goods inventory item, the type and quantities of raw materials needed in the manufacturing process.
- 1.19 The chart of accounts is grouped into five major financial statement categories namely assets, liabilities, investments, income and expenses.
- 1.20 Examples of external sources of MIS inputs include supplier and customer feedback, information on competitors, publicly available information and census data.

[20]

ADDENDUM G: PASTEL MANUAL AND SOFTWARE DVD ORDER FORM



Student name	
UNISA Student number	
Telephone number	
Cell phone number	
E-mail address	
Delivery address (NB! This is where your order will be delivered – physical address needed NOT postal address!)	
Masterskill Banking Details:	
Bank	First National Bank
Branch	Sandton
Branch Code	261251
Account Name	Masterskill (Pty) Ltd - Student account
Account Number	623 9445 1761
Type of Account	Cheque

**PLEASE SEND THIS FORM (ADDENDUM G) TOGETHER WITH THE PROOF OF PAYMENT AND THE PROOF OF PAYMENT COVER SHEET (ANNEXURE H) TO
FAX - 086 7736 618**

Email - unisapastel@masterskill.co.za

Strictly Cash or Electronic payments are accepted. Regret NO CHEQUES or COD.

Pastel Partner Version 12–University Manual & Software DVD-ROM, 2014 Curriculum [UNISA] UNI76-107 rev 1.0	Price per unit Incl. VAT	QTY	Total Incl. VAT
To: RSA physical address (courier service) (Delivery within 5 working days from receipt of proof of payment)	R470.00		

Note: Masterskill have a NO RETURNS POLICY as we print on demand.

Pastel Partner Version 12–University Manual & Software DVD-ROM, 2014 Curriculum [UNISA] UNI76-107 rev 1.0	Price per unit Incl. VAT	QTY	Total Incl. VAT
To: International postal address (postal service) (Delivery within 10 working days after payment)	From R470.00 (request quotation)		
To: International physical address (courier service) (Delivery varies depending on destination)	From R470.00 (request quotation)		

ADDENDUM H: MASTERSKILL PROOF OF PAYMENT COVER SHEET

Please send a copy of this proof of payment cover sheet together with your proof of payment: (e.g. bank stamped deposit slip)

For Attention	Samantha Masterskill (Unisa student order)
Masterskill fax number	086 7736 618
Masterskill email	unisapastel@masterskill.co.za

Date		
Name		
UNISA Student number		
Contact telephone number		
Amount paid		
Method of payment (Tick one)	EFT	CASH DEPOSIT
Date of payment		
Attached Proof of payment (Tick one)	EFT payment confirmation letter	Banked stamped Deposit slip
Signature		

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.