



Association of Accounting Technicians of Sri Lanka

January 2019 Examination

**Questions and Suggested Answers
(SS2)**

**INFORMATION TECHNOLOGY SKILLS
(ITS)**

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THE ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA

EDUCATION AND TRAINING DIVISION

**January 2019 Examination
(SS2) Information Technology Skills**

SUGGESTED ANSWERS

SECTION – A

Objective Test Questions (OTQs)

Twenty (20) compulsory questions

(Total 40 marks)

Suggested Answers to Question One:

<i>Question</i>	<i>Answer</i>	
1.1	3	[CH-01,Database and its key functions]
1.2	1	[CH-04, Text processing software]
1.3	2	[CH-02, Spreadsheets and its key functions]
1.4	2	[CH-03, Internet and its application in an accounting environment]
1.5	4	[CH-05, Presentation and its key features]
1.6	3	[CH-08, Enterprise resource planning]
1.7	4	[CH-04, Text processing software]
1.8	1	[CH-03, Internet and its application in an accounting environment]
1.9	2	[CH-03, Internet and its application in an accounting environment]
1.10	4	[CH-03, Internet and its application in an accounting environment]
1.11	Functions	[CH-02, Spreadsheets and its key functions]
1.12	COLUMN + ROW	[CH-02, Spreadsheets and its key functions]
1.13	Tables	[CH-01,Database and its key functions]
1.14	Macros	[CH-04, Text processing software]
1.15	SQL	[CH-01,Database and its key functions]
1.16	HTTP	[CH-03, Internet and its application in an accounting environment]
1.17	False	[CH-03, Internet and its application in an accounting environment]
1.18	True	[CH-07- Security Aspects and Access Controls]
1.19	True	[CH-05, Presentation and its key features]
1.20	True	[CH-07- Security Aspects and Access Controls]

(02 marks each, Total 40 marks)

End of Section A

Answer any four (04) questions only.

(Total 60 marks)

Suggested Answers to Question Two:

Chapter 01 - Database and its key functions

(a)

Field Name	Data Type
Student Number	Numeric or short text
Surname	Short Text
NIC Number	Short Text
Date of Registration	Date & Time
Examination Levels Passed	Short Text or numeric
Registration and renewal Fees Paid to date	Currency
District	Short Text
Active Student Status	Yes/No

(08 marks)

- (b) 1. Examination Levels Passed
2. District

(02 marks)

(c) A Query can be developed to extract the information.

In the Query by example (QBE) facility of MS Access, we need to consider the fields:

Field:

Registration and Renewal fees paid to Date, District, Active Student Status.

The condition is Active Student Status = "N"

The Totals should be grouped by District

(05 marks)

(Total 15 marks)

Suggested Answers to Question Three:

Chapter 02 - Spreadsheets and its key functions

(a) **NOW:**

This function returns the serial number of the current date and time formatted as a date and time.

(b) **PV:**

This function calculates the present value of a loan or an investment, based on a constant interest rate, The PV function can be used with either periodic, constant payments (such as a mortgage or other loan) or a future value - investment goal.

(c) **AND:**

This function returns TRUE if all of its arguments are TRUE.

Parameters:

Logical 1 : Logical 1 & Logical 2.... are 1 to 255 conditions you want to test, that can be either TRUE / FALSE and can be logical values arrays or references.

Logical 2 : So on.

(d) **HYPERLINK:**

This function creates a shortcut that opens a document stored on your hard drive, a network server, or on the internet.

Parameters:

Link_location : is the text giving the path and file name to the document to be opened, a hard drive location, UNC address, or URL path.

Friendly Name : is text or a number that is displayed in the cell. If omitted, the cell displays the link_location text.

(e) **NPV:**

This function calculates the net present value (NPV) of an investment using a discount rate and a series of future cash flows.

Parameters:

rate : Discount rate over one period.

values : value(s) representing cash flows. (Can be one or more)

(Stating parameters are not expected from the students.)

(03 marks each, Total 15 marks)

Suggested Answers to Question Four:

CH-03 - Internet and its application in an accounting environment

(a)

- i. **Forward** - Email forwarding generically refers to the operation of re-sending an email message delivered to one email address to a possibly different email address(es).
- ii. **Signature** – Email Signature is set of text and graphics that represent sender's information. This includes Name, Contact information (Address, Telephone number, Email, etc.), Logo.

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- iii. **Spam Folder / Spam Mail** - Email spam, also known as junk email, is unsolicited messages sent in bulk by email (spamming). Unwanted e mails stored in a separate folder without disturbing the Inbox are known as Spam Folder [4]

(06 marks)

(b)

- i. **CC vs BCC :**

CC stands for Carbon Copy. A copy of the email is sent to any address that appear in this field. CC addresses are included in the message header of the email and thus visible to all recipients of the message. Hence, it is functionally identical to the 'To:' field.

BCC stands for Blind Carbon Copy. A copy of the email is also sent to any address that appears in this field, but those addresses do not appear in the message header of the sent email. Hence, recipients of the 'To' and 'CC' fields will not know that a copy of the message was sent to the recipients in the BCC field.

- ii. **Reply vs Reply to All :**

A Reply is when your email goes to a single person -- either the person who sent the original email or the person who sent the last message in the thread you're responding to.

Reply All is when you respond to everyone on the thread. Other recipients will see a message you Reply All to, whether they're in the "To" or "CC" fields.

(06 marks)

- (c) I don't agree

Email standards such as MIME don't specify any file size limits, but in practice email users will find that they can't successfully send very large or various kind of files across the Internet.

This is because of a number of potential limits:

- Mail systems often arbitrarily limit the size and type their users are allowed to submit.
- The recipient mail system may reject incoming emails with attachments over a certain size or type. [4]

(03 marks)

(Total 15 marks)

Suggested Answers to Question Five:

(a)

Chapter 03 - Internet and its application in an accounting environment

- Potential Customer Base – An internet instantly gives company a global audience. Then customers from around the world are able to learn and purchase product and services.

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- A store that never closes – Internet operates 24/7. By creating an internet store entrepreneur have the ability to maintain virtual retail shop that never closes.
 - Business organizations will be able to find latest version of their products through internet, from a worldwide supplier base.
 - Networking Opportunities – The Internet provide various communication methods such as chat room, forums, etc. Therefore, entrepreneurs can exchange advices regarding marketing and promotional techniques etc. with someone in the same line of business.
 - Cost Effective – Opening and maintaining an online store costs a fraction of the budget required to open a physical shop.
 - Advertising online (such as e-mail, FB pages, etc...) is less expensive than in traditional media.
 - Reduced Mailing Expenses – The internet makes it easy to stay in connect with your customers via email and online network tools such as discussion boards, chat rooms, and social networking sites by reducing and eliminating the need for traditional postal cost and other communication cost.
 - Improved Efficiency
 - Increased Business
 - When doing business through internet, no necessity of having a physical showroom. Accordingly all the maintenance and utility costs could be eliminated.

(06 marks)

(b)

Chapter 03 - Internet and its application in an accounting environment

- Check account balances, review activity and access account history
- Transfer funds between account and to other customers' accounts.
- Transfer funds to an external checking, saving or money market saving account at another domestic financial institutions.
- Set up recurring and future dated transfers.
- Easy for bill payments.
- Time independence - Can access Banking facilities at any time of the day.
- Standing orders can be given.
- Location Independence - Can access the banking facilities irrespective of physical location as long as data / mobile access is available.

(03 marks)

(c)

Chapter 03 - Internet and its application in an accounting environment

- Submit the password resetting signed request to the bank to obtain new password
- Re-send the password via post (after physically handing over request to bank branch.)
- Verify your identity by answering the security question correctly. Then bank will send reset code to registered mobile or email.

(03 marks)

(d)

Chapter 08 - Enterprise resource planning

- Scalability
- Improved reporting
- Data quality
- Lower cost of operation
- Business analytics
- Improved data access
- Better supply chain
- Reduced complexity
- Regulatory compliance
- Better Customers' Relationship Management

(03 marks)

(Total 15 marks)

Suggested Answers to Question Six:

Chapter 04 - Text processing software

(a)

- Page orientation** is the direction in which a document is displayed or printed. The two basic types of page orientation are portrait (vertical) and landscape (horizontal). To change the orientation of the whole document, select Layout > Orientation
- Format Painter** is used when you want to copy formatting from one item to another. For example, if you have written text in Word, and have it formatted using a specific font type, color, and font size you could copy that formatting to another section of text by using the Format Painter tool.
- Show/Hide** Word has a number of non-printing characters that it commonly uses in a document. These characters include spaces, tabs, paragraph marks, and a few other such

characters. When you are editing and formatting documents, it is often useful to view these characters, as they can affect the appearance of your document.

The normal way to display the non-printing characters is to click on the **Show/Hide tool** (it looks like it has a backwards P on it)

- iv. **AutoText** this feature allows you to build up a glossary or collection of commonly used words or phrases which can be entered using an abbreviation.
- v. **Print preview** is a function provided for displaying a page, document or any other material before it is sent to a printer. Print preview is a useful function to users as it helps them to see how the final printed material will appear. It also gives the user the opportunity to check or adjust the layout or resolve any issues before printing the material to achieve the intended final form.

(02 marks each, Total 10 marks)

- (b) Mail merge is used to create multiple documents at once. These documents have identical layout, formatting, text, and graphics. Only specific sections of each document varies and is personalized. The documents Word can create with mail merge include bulk labels, letters, envelopes, and emails.

The mail merging process generally requires the following steps:

- Creating a Main Document or and the Template which needs to be personalized.
- Creating a Data Source. (Prepare the list of recipients (data source))
- Defining the Merge Fields in the main document. Start mail merge and open the main document select mail merge and load the recipient list.
- Merging the Data with the main document. Pick the merge fields as appropriate.
- Preview the merge and save it in a new document.

(05 marks)

(Total 15 marks)

Suggested Answers to Question Seven:

Chapter 05 - Presentation and its key features

- (a) Select Slide 1 > Select Insert > Select Image file from Explorer > Position at appropriate location and size

(02 marks)

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- (b) Select Slide 1 > Select Image > Select Insert Hyperlink > Select in this document > Select Slide 6
(03 marks)
- (c) Select Slide 2 > Select Text Bullets > Select Bullets and Numbering > Select Bullets > Select Picture > From file > Select the Image file
(02 marks)
- (d) Select Slide 3 > Select Insert > Select Table > Enter rows (11) and Columns (4) > Open excel workseet containing data > Select Text > Copy > Select Datasheet for table > Paste Special
(02 marks)
- (e) Select Slide 4 > Insert > Select Chart > Select Column > Click on excel worksheet containing data > Copy > Click on worksheet connected to chart > Paste
(02 marks)
- (f) Select Slide 5 > Insert > Select Chart > Select Line > Click on the table in MS Word containing data > Copy > Click on worksheet connected to chart > Paste
(02 marks)
- (g) Select Slide 6 > Select Heading Text > Select Format > Select Text Effects > Select Triangle Down
(02 marks)
- (Total 15 marks)**
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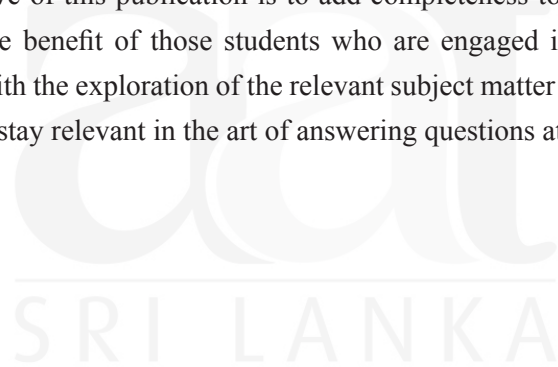
End of Section B

Notice :

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These should be understood as Suggested Answers to question set at AAT Examinations and should not be construed as the “Only” answers, or, for that matter even as “Model Answers”.

The fundamental objective of this publication is to add completeness to its series of study texts, designs especially for the benefit of those students who are engaged in self-studies. These are intended to assist them with the exploration of the relevant subject matter and further enhance their understanding as well as stay relevant in the art of answering questions at examination level.



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