



MTS CERTIFICATION

International ICT Examinations Council

A member of BTC, US Based Company of African Diaspora Marketplace, Finalist ADM II

P.O. Box: 652 New York, NY 10027, USA

Website: <http://www.mtscertification.com> **Email:** mtscert@gmail.com

MISCERT0012- DEC 2012

MTS II-ERP MIS ENG

SQL ACCOUNTS

3 Hours

MTS Certified ERP MIS Engineers

SQL Accounts Reports

December 2012

3 Hours

Instructions

Answer **TWO** questions in PART I and **ONE** question in PART II only

You are reminded of the importance of clarity of expression and orderly presentation of the codes.

You can use any of the following SQL Engines/Applications:

- Oracle SQL
- MS SQL Server
- PowerEngine
- MySQL
- PL/SQL Developer

NB: Make sure you state the type of engine or applications you are using to interpret/compile your SQL Scripts. One hour extra is allocated to online students for downloading questions, and attaching answers and send. Answers should be in Microsoft Word documents

PART I – Answer TWO Questions only

Question 1

1. Distinguish between SQL Accounts and Bookkeeping?
2. Write short notes on:
 - a. Assets
 - b. Liabilities
 - c. Income
 - d. Expenditures
3. List the seven main groups of SQL Accounts

Question 2

Explain the following groups of accounts. Give two examples of accounts under them

1. Administrative Expenses
2. Financial Expenses
3. Personnel Expenses
4. Selling and Distribution Expenses
5. General Merchandises
6. Lands and Building
7. Capital Expenses
8. Customers
9. Suppliers
10. Personnel

Question 3

Explain the following groups of accounts. Identify the Accounts Number assigned to them in SQL Accounts

1. Fixed Assets
2. Inventory
3. Business Partners
4. Expenditures and Charges
5. Income and Sales of Goods
6. Capital and Liabilities
7. Business Finance/Cash & Bank
8. Annual Reports

PART II – Answer ONE Question only

Question 1

POULTRY HEALTH AND AGRO-ALLIED LTD has bought **PowerEngine Agric ERP** to manage their accounts. You have been employed to install and implement the software for them. The Managing Director gave you the following information 23 November 2012

BANKERS

- | | |
|----------------------|------|
| 1. STYLING BANK | 5000 |
| 2. FIDELITY BANK | 4900 |
| 3. FIRSTBANK | 4500 |
| 4. STANBIC IBTC BANK | 4900 |
| 5. WEMA BANK | 4500 |

POULTRY PRODUCTS

- | | |
|--------------------------|---------------------|
| 1. NIPPLES CHINA | 70 @ 20ghc per unit |
| 2. WIRE MESH 2X1X15 | 10 @ 30ghc per unit |
| 3. PAPER CREATE | 20 @ 50ghc per unit |
| 4. PLASTIC CREATE | 10 @ 30ghc per unit |
| 5. NIPPLES INDIA | 20 @ 30ghc per unit |
| 6. TRANSFER CREATE NIG | 30 @ 50ghc per unit |
| 7. TRANSFER CRATE INDIA | 40 @ 30ghc per unit |
| 8. SADDLE INDIA | 50 @ 40ghc per unit |
| 9. CHICKEN CUP | 30 @ 50ghc per unit |
| 10. WIRE MESH 2X1X12 | 20 @ 60ghc per unit |
| 11. WIRE MESH 2X1X13 | 40 @ 80ghc per unit |
| 12. POULTRY CAGE INDIA | 40 @ 50ghc per unit |
| 13. POULTRY CAGE CHINA | 20 @ 50ghc per unit |
| 14. HANDING FEEDER CHINA | 20 @ 50ghc per unit |
| 15. HANDING FEEDER INDIA | 10 @ 50ghc per unit |

OFFICE EQUIPMENTS

- | | |
|---------------------|------|
| 1. FANS | 500 |
| 2. AIR CONDITIONERS | 5000 |
| 3. OFFICE TABLES | 450 |
| 4. OFFICE CHAIRS | 300 |

MACHINERIES

- | | |
|---------------------|------|
| 1. BENDING MACHINES | 4000 |
| 2. CUTTING MACHINES | 1000 |

LANDS AND BUILDINGS

- | | |
|---------------------|-------|
| 1. LANDS/CONTAINERS | 50000 |
|---------------------|-------|

MOTOR VANS/CARS

- | | |
|---------------|-------|
| 2. TOYOTA 4X4 | 50000 |
|---------------|-------|

CUSTOMERS

- | | |
|----------------|--|
| 3. DEDORA FARM | |
|----------------|--|

4. FRONTLINE FARM
5. OLABOSCO FARM
6. ACE FARM

SUPPLIERS

1. LINDA LUI
2. CHAKRA
3. TAIYU IND. GROUP

Required:

1. Create a user account with your **INDEX NUMBER** and configure PowerEngine Cloud ERP with the company accounts
2. Enter the Data in the various modules.
3. Write codes to create the following views:
 - a. V_Fixed Assets
 - b. V_Bank
 - c. V_Stock
 - d. V_Debtors
4. Find the capital and prepare the balance sheet

Question 2

DELA ENT started business on 1st January 2010. The Manager Mr. Kofi Boamah bought PowerEngine Cloud ERP and asked you to install and implement for him. The details given are as follows:

3 rd January 2010	Bought from Difezi the following items 200 bags of rice of 25kgs @ 25GHC per bag 300 bags of rice of 50kgs @ 40GHC per bag 40 cartons of sugar St Louis @ 17 GHC per carton Bought from NEODIS SARL 100 Cartons @ 15GHC per carton
10 th January 2010	Sold 100 bags of rice 25kgs to SNA LTD on credit Sold 150 bags of rice 50kgs to BHC LTD on credit Sold 30 bags of rice 25kgs by cash
18 th January 2010	Bought 3 Air Conditioners by cash, 700GHC per unit Bought one Toyota 4x4 by Barclays bank cheque 50,000GHC
20 th January 2010	SNA LTD paid us 2000GHC on account Paid Difezi 3000 GHC on account
28 th January 2010	Paid the following expenses: Rent 800 GHC Sales Commissions 780 Salaries and Wages 500 Telephone bills 200

Required:

1. Record all accounts in the above transactions
2. Create a user name **(with your index number)** and configure the accounts in PowerEngine Cloud ERP for easy data entry
3. Enter the data in the software and create the following views:
 - a. V_Stock
 - b. V_Debtors
 - c. V_Creditors
 - d. V_Cash
 - e. V_Bank
 - f. V_FixedAssets
4. Find the capital and use the balances from these views to prepare the Balance Sheet as 31-Jan-2010.
5. Copy your PowerEngine User name onto the flash drive given to you.