

Course "Accounting and Statistical Application on Computer"

**Statistical Part**

**PART I: Circle the correct answer:**

**15 grades**

1. Which of the following is an example of a variable?  
a. Person 1                      b. Age                      c. Person 2                      D. Blue
2. Which of the following is an example of a case?  
a. Person 1                      b. Female                      C. Sex                      b. Age
3. The ..... Menu is used to display, arrange, merge, and sort variables  
a. File                      b. Edit                      c. Data                      d. Analyze
4. The ..... Menu is used to copy, delete, cut, and Paste selected part of the dataset  
a. File                      b. Edit                      c. Data                      d. Analyze
5. The data files created using SPSS is saved with default extension  
a. \*.sav   b. \*.spo                      c. \*.xls                      d. \*.doc
6. The length of the variable name in SPSS must not exceed ..... characters  
a. 4                      b. 8                      c. 10                      d. 12
7. Which of the following is an example of a value?  
a. Female                      b. Movie preference  
c. Age                      d. Household Income
8. In SPSS, cases are presented in:  
A. Rows                      B. Columns  
C. One cell                      D. A dialog box
9. If your dialog box hides part of the screen that you need to use when you are finding a variable, case, or value, how do you move it?  
a. You can't.  
b. Click and drag it out of the way.  
c. Right-click on it, select all and paste it elsewhere.  
d. Use the X to close it, then re-open after you've read what you need to on the screen.
10. Which of the following is not a source of data for SPSS  
a. MS- Excel.                      b. MS- Access                      c. Windows                      d. MS-Word

**PART II: Complete the following statements:**

**15 grades**

❖ The following table display a part of SPSS output

Statistics

	N		Mean	Std. Deviation	Percentiles		
	Valid	Missing			25	50	75
DISTANCE	108	0	24.023	2.929	22.000	23.750	26.000

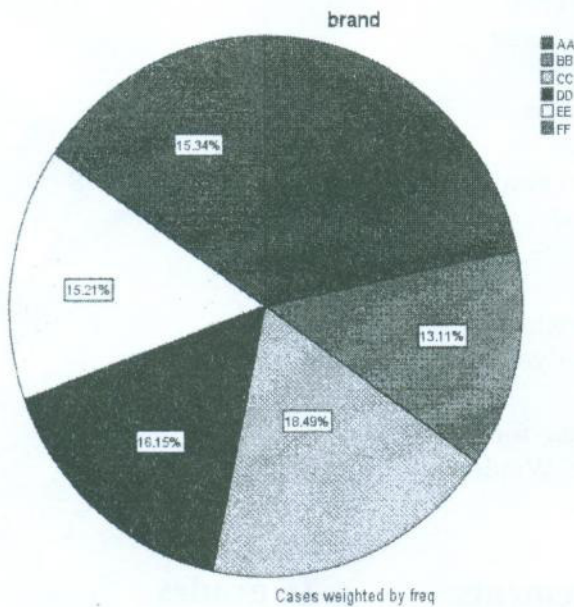
1. The number of case is .....
2. The mean value is .....
3. The variance is .....
4. The first quartile is.....
5. The third quartile is.....

  
1  


❖ The following table display a part of SPSS output

Statistics		image	brand	Freq
N	Valid	4662	4662	4662
	Missing	5	0	5
Mean		11.03	3.36	68.05
Std. Deviation		6.918	1.738	39.051
Variance		47.863	3.020	1524.979
Percentiles	25	5.00	2.00	32.00
	50	11.00	3.00	72.00
	75	17.00	5.00	99.00

6. The number variables is ....
7. The number of missing points is ....
8. The mean Image is .....
9. The median of brand is .....
10. The Inter quartile range of image is .....



11. The percentage of the brand AA is .....
12. The smallest percentage is for the brand .....
13. The largest percentage is for the brand ...
14. The number of brands is ....
15. From the above table the number cases who prefer brand EE is .....

2



**PART III:** *Use the definitions in group A to match each term in group B:* *12 grades*

B		A
Use a formula or mathematical rule to change the values of a variable.		Merge file
A collection of values that belong to a unique unit in the data file, such as a person or a school.		Bar Graph
Also called a cell entry, this is any entry in a cell. Values can be numerical or alphanumerical.		Contents Pane
A predesigned formula that SPSS can apply to a specified variable or variables.		Pie Graph
Change the values of a variable.		Recode
Changing one variable into another using a mathematical rule.		Transform
To group based on common characteristics.		Sort
To change column data into rows and row data into columns.		Transpose
Combining two files keyed on the same variable or variables.		Compute
Represents values as separate bars with each bar corresponding to the value in the Data Editor		Relative frequency
A circle divided into wedges, with each wedge representing a proportion of the whole		Function
On right side of Viewer; lists all of the results of the analysis		Missing data
On left side of the Viewer; contains labels describing the output		Case
The number of times a value occurs divided by the total frequency across all values.		Outline Pane
Empty cells in a data set. Occurs when data is unreported or invalid.		Value

*Feel Free and Relax*















Date: 1/6/2015 part II : computerized Accounting (4 pages)

Question One:

43 Marks

Choose the correct answer for each of the following statements:

- 1) Microsoft Access Symbol is.
- A)  B)   
C)  D) 
- 2) Data can be .
- A) characters B) words  
C) Numbers D) All of above
- 3) Database consists of
- A) Tables B) Rows  
C) Columns D) Fields
- 4) Tables consists of
- A) Records B) Fields  
C) Forms D) A and B
- 5) Database programs such as
- A) Fox pro B) Microsoft Excel  
C) Microsoft word D) Microsoft PowerPoint
- 6) To create new database choose
- A) Featured online template B) Featuring  
C) local template D) none of above
- 7) Database tools in access such as
- A) Forms B) Tables  
C) Queries D) All of above
- 8) Tables used for
- A) Insert mathematical B) Data query  
C) Insert and save data equation  
D) None Of Above
- 9) we can insert mathematical equation in
- A) Tables B) Forms  
C) Queries D) B and C
- 10) we can insert data in table by
- A)  B)   
C)  D) 
- 11) In ..... database each parent record has more than one child record
- A) Network B) Hierarchal  
C) Relational D) Centralized
- 12) In ..... database each child record has more than one parent record
- A) Network B) Hierarchal  
C) Relational D) Centralized
- 13) Relationship between ID and person is
- A) One to one B) One to many  
C) Many to many D) None of above
- 14) The first step to design database is
- A) create queries B) indicate the object of database  
C) create forms D) indicate relations
- 15) Data in Primary key field
- A) Cannot be repeated B) can be repeated  
C) empty filed D) None Of Above
- 16) Relationship between primary key field and non-primary filed is
- A) One to Many B) One to One  
C) Many to Many D) None Of Above
- 17) when create table in datasheet view we can
- A) Change field name B) Change data type  
C) Choose primary key D) All of above
- 18) To create table in design view choose
- A)  B)   
C)  D) 
- 19) Text data can be
- A) Numbers B) Text  
C) Numbers and text D) Date and time
- 20) To insert Picture in a table data type will be
- A) Lookup wizard B) OLE Object  
C) Hyperlink D) Text
- 21) To create field for item ID, by choose item name from display control choose
- A) Compo box B) List box  
C) Row source D) Query
- 22) To create field for item ID, by choose item name then column width will be
- A) 0.5cm ;2.5cm B) 0.05cm;2.5cm  
C) 0.05cm;2.5cm D) 0.5cm ;2.5cm



23) If the relationship line is \_\_\_\_\_ so this relationship type is

- A) One to One
  - B) One to Many
  - C) Many to Many
  - D) None of above
- 24) we can create many to many relationship by using
- A) Forms
  - B) Junction table
  - C) Queries
  - D) reports

25) when create auto form we can choose

- A) Fields in the form
- B) Table in the form
- C) Form color
- D) fields position

26) when create form in design view we cannot choose

- A) Fields in the form
- B) Table in the form
- C) Form color
- D) Fields position

27) To insert equation (total = quantity x cost) in form it will write as follow

- A) (total)=(quantity)\*(cost)
- B) total=quantity\*cost
- C) [total]=[quantity]\*[cost]
- D) None of above

28) we can create queries by

- A) Wizard
- B) Design
- C) Auto Queries
- D) A and B

29) To create query about one item write item name in

- A) Criteria
- B) Show
- C) Run
- D) None of above

30) when create auto report we cannot choose

- A) fields
- B) table
- C) report color
- D) A and C

The following questions about Peachtree

31) To create new company you should enter

- A) Company name
- B) Accounting methods
- C) company period
- D) All of above

32) the best accounting method is

- A) Accrual
- B) Cash
- C) Modified accrual
- D) All of above

33) To delete account from chart of accounts

- A) Maintain - chart of accounts- delete
- B) List -chart of accounts- delete
- C) File -chart of accounts- delete
- D) All of above

34) To edit account in chart of accounts

- A) Maintain - chart of accounts
- B) List -chart of accounts
- C) File -chart of accounts
- D) All of above

35) To add account in chart of accounts

- A) Maintain - chart of accounts- new
- B) List -chart of accounts- new
- C) File -chart of accounts- new
- D) All of above

36) To add new inventory item

- A) Business Statuses- inventory
- B) Inventory & Service- inventory items
- C) Maintain - inventory items
- D) B and C

37) To display list of inventory items

- A) Maintain - inventory items- list
- B) Inventory & Service- inventory items - view and edit inventory item
- C) Business status- inventory
- D) A and B

38) To add new vendor

- A) Vendor and purchases- vendor- new vendor
- B) Maintain -Vendor
- C) A and B
- D) None of above

39) To edit customer name

- A) Customers - new customer
- B) Customer - view and edit
- C) Maintain customers
- D) B and C

40) By using  we can

Vendors

- A) Add new vendor
- B) Display a list for vendors
- C) Edit vendor
- D) All of above

41) to display a list of customers

- A) Maintain- customer - list
- B) List- customer & sales - customer
- C) Edit vendor
- D) A and B

42) The main data of inventory items

- A) Item ID
- B) Item Name
- C) Price
- D) All of above

43) To display balance sheet

- A) Business Statuses - view balance sheet
- B) maintain - balance sheet
- C) Customer - balance sheet
- D) A and B

End of exam

Best wishes ..... Dr. Ayman Sabry



Date: 25 /5 / 2015

Time: 3 hours

**Note:- The Exam in 4 Pages**

**First Question :**

**20 Marks**

Choose the correct answer for each of the following question:

- 1- Auditing should be done by
  - a) independent person.
  - b) dependent person
  - c) managers
  - d) a and c
- 2- The auditor evaluate the financial information according to
  - a) GAAP
  - b) GAAS
  - c) FASB
  - d) IFAC
- 3- ..... is a written and electronic Communications with outsiders
  - a) Confirmation
  - b) Observation
  - c) Documentation
  - d) a and b
- 4- ..... is a type of attestation service
  - a) auditing
  - b) Web Trust
  - c) Sys Trust
  - d) all of the above
- 5- Nonassurance services include
  - a) Auditing
  - b) Reviews
  - c) Sys Trust
  - d) Accounting and bookkeeping
- 6- Evaluate computerized payroll system for efficiency and effectiveness is an example of
  - a) Compliance audit
  - b) Operational audit
  - c) Financial statement audit
  - d) None of above
- 7- Sarbanes-Oxley Act apply to
  - a) Private companies
  - b) Public companies
  - c) a and b
  - d) None of above
- 8- Due professional care standards one of
  - a) Reporting Standards
  - b) Field work Standards
  - c) General standards
  - d) All of above
- 9- General Accepted Auditing Standards divided to
  - a) Two groups
  - b) Four groups
  - c) Three groups
  - d) Ten groups
- 10 - Sufficient appropriate evidence one of
  - a) Reporting Standards
  - b) Field work Standards
  - c) General standards
  - d) All of above
- 11- Auditor believes the financial statements are not presented fairly in conformity with GAAP.  
So his opinion will be
  - a) Qualified opinion
  - b) Adverse opinion
  - c) Disclaimer of opinion
  - d) Unqualified opinion
- 12- ..... arise only from a lack of knowledge by the auditor.
  - a) Qualified opinion
  - b) Adverse opinion
  - c) Disclaimer of opinion
  - d) Unqualified opinion



- ### Second Question :

**Read the following audit report and then answer the questions**

4/2

Line

- 13 material misstatement.....we believe that the audit evidence we have obtained is  
14 sufficient and appropriate to provide a bases for our audit opinion.
- 15 The company has excluded from property and debt in the accompanying balance sheet  
16 certain lease obligations that , in our opinion, should be capitalized to conform with  
17 accounting principles general accepted in Egypt. If it capitalized property would be  
18 increased by \$4,000,000.
- 19 Except for the effects of the matter described in the above paragraph, the financial  
20 statements referred above presented fairly , in all material respect.  
21  
22  
23  
24

**Required :**

**1- In A Table, Indicate the Mistakes in The Auditor's Report and Correct it.**

Line number	Mistakes	Correct

**2- Indicate the Report Type, and Why the Auditors Give This Opinion.**

**Third Question :**

**30 Marks**

**For the following independent situations, assume that you are the audit partner on the engagement:**

1. During your audit of Tanta, Inc., you conclude that there is a possibility that accounts receivables is materially overstated. The client refuses to allow you to expand the scope of your audit sufficiently to verify whether the balance is actually misstated.
2. You complete the audit of Banha Department Store, and in your opinion, the financial statements are fairly presented. On the last day of the audit, you discover that one of your supervisors assigned to the audit has a material investment in Banha.
3. Cairo Company has a fleet of several delivery trucks. In the past, Auto Delivery had followed the policy of lease all equipment. In the current year, they decided to purchasing the trucks.
4. You are auditing Deep Clean Services for the first time. Deep Clean has been in business for several years but over the last two years has struggled to stay afloat given the economic conditions. Based on your audit work, you have substantial doubt that Deep Clean will be in business by the end of its next fiscal year.
5. One of your audit clients has a material investment in a privately-held BBC company. Your audit firm engaged a business valuation specialist to assist in evaluating the client's estimation of the investment's fair value. You conclude that the valuation specialist's work provides



sufficient appropriate audit evidence. Nevertheless, you are unwilling to take complete responsibility for his work

6. Four weeks after the year-end date, a major customer of ABC Co. declared bankruptcy. Because the customer had confirmed the balance due to Prince at the balance sheet date, management charge off the account and disclosed in footnotes. The receivable represents approximately 10% of accounts receivable and 20% of net earnings before taxes.

7. Your client, Hassan Automotive, has changed from straight-line to sum-of-the-years' digits depreciation. The effect on this year's income is immaterial, but the effect in future years is likely to be material. The facts are adequately disclosed in footnotes.

8. Toronto Technology Corporation has prepared financial statements but has decided to exclude the statement of cash flows. Management explains to you that the users of their financial statements find this statement confusing and prefer not to have it included.

9. The controller of Brentwood Industries, Inc. will not allow you to confirm the receivable balance from two of its major customers. The amounts of the receivables are material in relation to Brentwood Industries' financial statements. You are unable to satisfy yourself as to the receivable balances by alternative procedures.

10. Approximately 20% of the audit of Lumberton Farms, Inc. was performed by a different CPA firm, selected by you. You have reviewed their audit files and believe they did an excellent job on their portion of the audit. you will to take a complete responsibility for their work.

### **Required**

**In a table like the following, for each situation**

(a) CONDITION	(b) MATERIALITY LEVEL	(c) TYPE OF REPORT
1.		

a. Identify which of the conditions requiring a modification of or a deviation from an unqualified standard report is applicable.

b. State the level of materiality as immaterial, material, or highly material. If you cannot decide the level of materiality, state the additional information needed to make a decision.

c. Given your answers in parts a and b, state the type of audit report that should be issued. If you have not decided on one level of materiality in part b, state the appropriate report for each alternative materiality level.

**Best Wishes**

**Dr. Ayman Sabry**



**Kafr Elsheikh University**

**Faculty of Commerce**

**English Section**

**Second Term Exam**

**Economic Development**

**Year Three**

**Date: 80/06/2015**

**Time: Three Hours**

**Q<sub>1</sub>: Briefly explain the following topics: -**

**(35 degrees)**

1. Common characteristics of developing countries.
2. Major critics of Lewis model.
3. Eight major differences between developing countries today and developed countries in their earlier stages.
4. Some aspects of market underdevelopment.
5. Rostow five stages of economic development.
6. Major differences between Harrod–Domar and Solow model.
7. The six assumptions of the big push theory.
8. Conditions for multiple equilibria.
9. Multidimensional Poverty Index (MPI) indicators.
10. The need for a package of policies to overcome poverty.



**Q2: Draw figures explain the following: -**

**(20 degrees)**

1. A two-sector Lewis model of economic growth
2. Effects of increases in physical and human resources on the production possibility frontier (Neutral technological change)
3. The Lorenz Curve
4. Multiple Equilibria
5. Hausmann-Rodrik-Velasco growth diagnostics decision tree

**Q3: Fill the missing words of the following sentences [ choose only 20 out of 25; the answer must have sentences' numbers in order and missing words only; don't waste your time in writing the whole phrase to avoid losing question's degree (20 degrees)]**

1. Big Push is a concentrated economy wide, and typically public policy led efforts to ..... or accelerates economic development across a broad range of new..... and skills.
2. Where-to-meet dilemma: A situation where all parties would be..... cooperating than competing but..... about how to do so.
3. Complementarity: actions taken by one agent reinforces ..... for others to take ..... actions
4. Poverty Trap: A bad equilibrium for a family, community, or nation, involving a..... circle in which poverty and underdevelopment lead to more ..... and underdevelopment, often from one ..... to the next.
5. Structural transformation: The process of transforming an economy in such a way that the contribution to national ..... by the..... sector eventually..... the contribution by the agriculture sector.
6. Production function: A ..... or engineering relationship between the quantity of produced goods and services (output) from a given amount of required.....

7. Self-sustaining growth: Economic growth that .....over the long run based on ....., ....., and complementary private and public activities.
8. Dependence: The..... of developing countries on ..... country economic policies to stimulate their own economic growth
9. Dualism: The coexistence of two situations or ..... that are mutually exclusive to different groups of.....
10. Comprador group: In dependence theory, local ..... act as ..... for foreign investors.
11. Autarky: A ..... economy that attempts to be completely.....
12. Free markets: The system whereby prices of goods or services freely..... or ..... according to the powers of ..... and.....
13. Market Failure: A market's inability to deliver its theoretical benefits due to the existence of market imperfections such as ..... power, lack of factor mobility, significant ..... or lack of.....
14. Dominance: A situation where the developed countries have much greater..... than the less developed countries in decisions affecting important economic issues such as the prices of..... commodities and .....materials in World markets.
15. Human Capital: ..... investments in people such as skills, values, and health resulting from expenditures on ....., the job training programs, and..... care.
16. Purchasing power parity (PPP): means that ..... of U.S. domestic currency will buy the same ..... of goods and services ..... in the World.
17. Absolute Poverty: The situation of being..... or only barely able to meet the subsistence ..... of food, clothing, shelter, and..... care.
18. Incomplete information: The .....of information that producers and consumers need to make ..... decisions resulting in under – performing markets.
19. Brain Drain: The migration of ..... and skilled professional and technicians from the ..... countries to .....World.



20. Research and development (R&D): Scientific investigation with a view toward ..... of existing quality of human life, products, profits, ....., or knowledge.
21. Fractionalization: Significant ....., linguistic, and other..... divisions within a country.
22. Divergence: A tendency for per capita income (output) to grow faster in..... countries than in ..... countries so that the income gap ..... across countries over time.
23. Economic Institutions: are humanly devised constraints including both..... and formal “rules of the game” of economic life in the widely used ..... of Douglas North.
24. Development Economics: The study of how economies are transformed from .....to growth and from low-income to high-income status, and mainly overcome problems of absolute poverty. This can be achieved via efficient ..... of existing scarce resources and with ..... growth overtime.
25. Traditional neoclassical economics: An approach, which deals with an advanced capitalist world of perfect markets; consumer independence; automatic price ..... ; ..... in decision making.

**Q<sub>4</sub>: Solve the following problem: (10 degrees)**

Given the following human development indicators about China:

1. Life expectancy at birth (years): 73.5
2. Mean year of schooling (years): 7.5
3. Expected years of schooling (years): 11.4
4. GNI per capita (PPP U.S. \$): 7,263

Calculate Newly Human Development Index (NHDI) for China and from results decide at which income level is China located.

**Best wishes: Dr. Ibrahim Elatroush**