
Instructions for Specialist Tutor and Invigilator

To be handed to the Specialist Tutor before the date of the examination, together with the disk supplied. **No other part of the examination paper may be handed to the Specialist Tutor.**

a) Before the examination

- 1 In advance of the date of examination, you are asked to load data on to your accounts software. You can do this by using the disk supplied or by inputting data in the following pages.
- 2 Check that the data matches the hard copy supplied. **A printed copy is required after setting up the file and should be returned with all other examination materials after the examination.**
- 3 Copies of the files should be created for the exclusive use of each individual candidate.
- 4 The accounts file must be protected against access by other users of the equipment; the content of the examination must not be divulged.

b) At the start of the examination

- 1 Call up the relevant file for each candidate before the commencement of the examination.
- 2 The time allowed for the examination is 1 hour, plus 5 minutes reading time, excluding printing time. No note making or keyboard/computer operation is allowed during reading time.
- 3 Any printing required is stated in the candidate's examination paper. Candidates may print **one draft copy** of all required printouts for proof-reading purposes during the examination period.

c) At the end of the examination

- 1 Candidates' **final** printouts **only** should be separated, each sheet clearly marked with the candidate's name and collated in task number order. They should be attached to the back of the examination paper which should contain the candidate's name on the front sheet.
- 2 All examination material, paper and electronic, must be returned to City & Guilds with the candidate's papers and the Invigilation Certificate.
- 3 The files created for the examination must be erased from all storage media.
- 4 The Invigilation Certificate must be signed by the Invigilator, attesting that the procedures outlined above were followed. The Specialist Tutor must also add their signature.

Manual input of set up data

Initialise the system for **Ganton Traders** with respect to the Sales, Purchase and Nominal Ledgers as required by the software package in use.

If any minor alterations to codes etc. are necessary due to the software package in use, make sure that the candidates' attention is drawn to this before the examination commences and notify City and Guilds in writing when returning the candidates' papers.

Enter the following information in respect of **Ganton Traders**.

SALES LEDGER ACCOUNTS

A/C No	Details	A/C No	Details
G437	Gerstein & Co Ltd Able House Hawley Road Hendon NW4 8YD	J315	Jariwallah & Son 33 Dorchester Road Shirley West Midlands B90 7CN

PURCHASE LEDGER ACCOUNTS

A/C No	Details	A/C No	Details
2360	Harding Tools 133 Burnidge Way Cottingham East Yorkshire HU16 4JB	2522	Baldon Plant Unit 22 Fairway Park Salford M5 6HH

NOMINAL LEDGER ACCOUNTS

Nominal Code	Account Name
1100	Debtors Control Account
1200	Bank Current Account
1230	Cash Account *
2100	Creditors Control Account
2200	Sales Tax Control Account
2201	Purchase Tax Control Account
3000	Capital
4000	Sales Garden Tools
4001	Sales Garden Machinery
5000	Purchases Garden Tools
5001	Purchases Garden Machinery

* If using Sage software, ensure that the Cash Account (1230) is set up in the Bank Section.

Enter the following invoices into your storage medium. Input dates using an appropriate year. For the purpose of this examination assume the standard tax rate is 17.5%. Please ensure that the net, tax and gross figures correspond **exactly** with those given below.

SALES INVOICES

Customer		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
G437	Gerstein & Co Ltd	1 May	15131	4000	712.54	124.69	837.23
J315	Jariwallah & Son	3 May	15132	4001	4 295.11	751.64	5 046.75
J315	Jariwallah & Son	7 May	15133	4001	2 402.40	420.42	2 822.82
G437	Gerstein & Co Ltd	7 May	15134	4000	1 324.00	231.70	1 555.70
Check List Total					8 734.05	1 528.45	10 262.50

PURCHASE INVOICES

Supplier		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
2360	Harding Tools	6 May	H4428	5000	8 853.60	1 549.38	10 402.98
2522	Baildon Plant	6 May	1006	5001	5 308.00	928.90	6 236.90
2360	Harding Tools	8 May	H4506	5000	2 344.18	410.23	2 754.41
2360	Harding Tools	11 May	H4770	5000	820.00	143.50	963.50
Check List Total					17 325.78	3 032.01	20 357.79

SPECIALIST TUTOR NOTE

The following is a list of all accounts that will exist at the end of the examination, broken down under Sales, Purchase and Nominal Ledgers. Please make any necessary minor alterations to the accounts software so that candidates are able to create additional accounts.

Accounts **emboldened** are those that will have been set up by the Specialist Tutor before the examination. All other accounts should be created by the candidate during the examination.

	A/C No	Account Name
SALES LEDGER	B342	Bryan & Co Ltd
	F441	FW Horticultural Co
	G437	Gerstein & Co Ltd
	J315	Jariwallah & Son
	K622	Knighton Parks Ltd
	L338	Landscape UK
PURCHASE LEDGER	2360	Harding Tools
	2522	Baildon Plant
	2639	Harrald & Sons
	2703	Hood & Ryman Ltd
	2748	Mayflower Machinery
	2818	Deneuve Ind
NOMINAL LEDGER	1100	Debtors Control Account
	1200	Bank Current Account
	1230	Cash Account
	2100	Creditors Control Account
	2200	Sales Tax Control Account
	2201	Purchase Tax Control Account
	3000	Capital
	4000	Sales Garden Tools
	4001	Sales Garden Machinery
	5000	Purchases Garden Tools
	5001	Purchases Garden Machinery
	7850	Rent & Rates
	7851	Vehicle Expenses
7852	Stationery and Advertising	
7853	Miscellaneous Expenses	

Print all accounts created to check their form and content