

# Computerised Accounts Level 1

8989-01-001  
81017

This paper must be returned with the candidate's work, otherwise the entry will be void and no result will be issued.



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**Candidate's name** (Block letters please)

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**Centre no**

**Date**

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**Time allowed:** 1 hour, plus 5 minutes reading time  
(excluding printing time)

No note making or keyboard/computer operation is allowed during reading time.

You must attempt **all** the tasks in the order given.

You should read through the materials carefully before you begin.

You may print **one draft** copy of each required printout work during the examination period but must submit a **final printout only** after the examination has ended.

## For examiner's use only

Printouts	New accounts	Updating	Batch totals

### Instructions to candidates

You are employed in the accounts department of **Bikers Ltd**, a firm supplying cycles and accessories.

Your specialist tutor or the invigilator will access the relevant file before the commencement of the examination.

Data has already been filed to disk prior to the examination and you are now required to carry out the following tasks.

For the purpose of this examination, assume the standard tax rate is 17.5%.

1. Add the following new accounts to the Customer Ledger:

A/C No	Details	A/C No	Details
JJ78	J J Morgan & Sons 23 Moss Lane Orrell Park Liverpool L9 8AQ	CA66	Carrick Cycles 2 Frodsham St Chester Cheshire CH4 3JJ
BR56	Bradley & Sons London Road Pembroke Dock Dyfed SA72 6DT	PE62	Pedal Power Ltd 2 Reservoir Rd Belfast County Antrim BT7 2SQ

2. Add the following new accounts to the Supplier Ledger:

A/C No	Details	A/C No	Details
2587	Borough Council Guildford Rd Woking Surrey GU22 7PX	2847	Anderson Engineering Trumpington St Cambridge Cambridgeshire CB2 3RJ
2689	FR - Moden Reichenbachstr 9 80469 Munich Germany	2818	Wheels Unlimited The Broadway Crawley West Sussex RH23 3HD

3. Create the following accounts in the Nominal Ledger:

Nominal Code	Account Name
7850	Rates
7851	Motor Expenses
7852	Advertising
7853	Stationery

4. On 1 April, Capital (Nominal Code 3000) was introduced into the business. £22 500 was paid into the Bank Current Account and £2 500 was paid into the Cash Account. The reference for this transaction is CAP34.
5. Enter the following invoices into the Customer Ledger and complete the batch totals:

**SALES BATCH CONTROL**

Customer		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
BR56	Bradley & Sons	9 April	SL463	4000	2 546.22	445.59	2 991.81
JJ78	J J Morgan & Sons	12 April	SL464	4001	2 723.28	476.57	3 199.85
PE62	Pedal Power Ltd	14 April	SL465	4001	7 855.45	1 374.70	9 230.15
CA66	Carrick Cycles	16 April	SL466	4000	4 236.80	741.44	4 978.24
<b>Batch Totals</b>							

6. Enter the following invoices into the Supplier Ledger and complete the batch totals:

**PURCHASES BATCH CONTROL**

Supplier		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
2818	Wheels Unlimited	6 April	W916	5001	16 749.63	2 931.19	19 680.82
2689	FR – Moden	9 April	83306	5000	14 857.82	2 600.12	17 457.94
2587	Borough Council	11 April	BC358	7850	1 375.00	0.00	1 375.00
2847	Anderson Engineering	12 April	4/716	7851	875.26	153.17	1 028.43
<b>Batch Totals</b>							

7. On 19 April you process a credit note in respect of goods returned by J J Morgan & Sons. Enter the following credit note into the Customer Ledger.

Customer		Credit Note		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
JJ78	J J Morgan & Sons	19 April	C54	4001	255.45	44.70	300.15

8. You make the following payments:

Method	Date	Ref	Details	Nominal Code	Amount £	Tax Details
Cash	20 April	CP4	Stationery	7853	53.70	Including tax of £8.00
Cheque	22 April	233445	Advertising	7852	2 750.00	Plus tax of £ 481.25

9. On 22 April you sell a Cycle (Nominal Code 4000) to an employee who pays you by cash. The total receipt is £500.00 including tax of £74.47. Use reference CR78 for this transaction.
10. On 28 April your customer, Bradley & Sons (Account No BR56) send a cheque for £ 2 991.81 in settlement of their account. The cheque number is 225856.
11. On 30 April you pay a cheque to The Cycle Shop (Account No 2547) in the sum of £6 215.36 (Cheque No 233446).

12 Obtain the following printouts:

(Note – the tick checklist is for your benefit to ensure that you have provided all required printouts.)

	Printout task	✓
a)	Provide a printout of the Customer (Sales) Ledger Report(s) at 30 April to include customer name, address, account reference number, <b>all</b> transactions and the account balance.	
b)	Provide a printout of the Supplier (Purchases) Ledger Report(s) at 30 April to include supplier name, address, account reference number, <b>all</b> transactions and the account balance.	
c)	Provide a printout of the following Nominal Ledger accounts at 30 April to include account name, account reference, <b>all</b> transactions and the account balance. <ul style="list-style-type: none"> <li>• Bank Current Account</li> <li>• Cash Account</li> </ul>	
d)	Provide a printout of the trial balance at 30 April.	

**End of examination**

PAST PAPER