

City & Guilds Computerised Accounts 8989 Level 2 - Baglin Menswear – Mark Scheme

Marker Notes

- Candidate input is in **bold**.
- Accept rounding up or down on tax.

16a) Customer Ledger Reports

A/C No	Details	A/C No	Details
S3343	Bekaert NV 18 Quai de Flandre 6000 Charleroi Belgium	S3344	Topham Limited Shop Unit 4 Iden Parade Brighton BN2 8KH

A/C No	Name	Date	Ref	£	Balance
S3280	<i>No candidate input</i>				1 638.42
S3289	Man Depot	24 Aug 30 Aug	59786 271813	134.40 (1 101.06)	2 059.12
S3296	Farrow Traders plc	23 Aug 30 Aug 30 Aug	59784 694083 Disc	2 874.67 (3 640.23) (159.66)	6 397.01
S3303	<i>No candidate input</i>				762.73
S3327	King Menswear Co	21 Aug	59782	1 227.06	4 034.99
S3329	Clive Fashions	26 Aug	117030	(577.63)	833.48
S3340	Discount Suit Co	25 Aug	305682	(3 135.62)	3 922.28
S3343	Bekaert NV	23 Aug	59783	926.83	926.83
S3344	Topham Limited	24 Aug	59785	763.04	763.04

NB. Ensure that all cheques are correctly allocated.

16b) Supplier Ledger Reports

A/C No	Details	A/C No	Details
RIN22	Ringmer Properties Rye House Cranbroke Ave Folkestone CT19 6YB	VIC25	Viceroy Data 6 Avery Walk Farnborough Hampshire GU11 2CK

A/C No	Name	Date	Ref	£	Balance
BEN24	No candidate input				1 167.77
BOL28	Bolas Fashions	23 Aug 31 Aug 31 Aug	BF37690 412597 Disc	2 906.75 (3 446.13) (151.14)	8 536.42
EAR23	Earl Textiles	31 Jul 31 Aug	Canc Chq 412598	1 232.94 (762.94)	4 757.84
KIN29	Kinlet Footwear Ltd	28 Aug 20 Aug 31 Aug	08/327 C376 412599	1 871.78 (107.28) (1 857.91)	5 945.28
RIN22	Ringmer Properties	25 Aug	8/367	3 195.00	3 195.00
VIC25	Viceroy Data	25 Aug	V8519	258.00	258.00
WIT29	Witham Wholesale Ltd	31 Aug	412600	(350.80)	2 336.24

NB. Ensure that all cheques are correctly allocated.

16c) Nominal Activity

Bank Current Account

Date	Ref / Details	Debit	Credit	Balance
31 Jul	Canc Chq	1 232.94		
26 Aug	412594		122.40	
27 Aug	412595		1 509.60	
27 Aug	412596		2 500.00	
25 Aug	305682	3 135.62		
26 Aug	117030	577.63		
30 Aug	694083	3 640.23		
30 Aug	271813	1 101.06		
31 Aug	412597		3 446.13	
31 Aug	412598		762.49	
31 Aug	412599		1 857.91	
31 Aug	412600		350.80	10 178.74

Cash Account

Date	Ref / Details	Debit	Credit	Balance
21 Aug	CS69E	55.20		
26 Aug	CP206		76.49	
27 Aug	412596	2 500.00		
28 Aug	CP207W		2 677.96	206.57

16d) Aged Debtor Analysis

Check presence of report and that the report date is **31 August**.

16e) Day Book – Customer Invoices

Check presence of day book report showing **only** invoices for **August** (invoice numbers **59767 – 59786**).

16f) Remittance advice

Check presence of remittance advice for **Bolas Fashions**.
Check that remittance is for cheque no **412597**.

16g) Customer statement

Check presence of statement for **Farrow Traders plc**.

16h) Service invoice

Check the following details:

<i>Customer</i>	Man Depot
<i>Invoice No</i>	59786
<i>Detail</i>	Surplus stock

16i) Trial balance

Nom Code	Name	Dr	Cr
1100	Debtors Control Account	21 337.90	
1200	Bank Current Account	10 178.74	
1230	Cash Account	206.57	
2100	Creditors Control Account		26 196.55
2200	Sales Tax Control Account		5 726.95
2201	Purchase Tax Control Account	6 013.89	
2210	PAYE Control		3 367.90
2211	National Insurance Control		4 278.00
3000	Capital		25 000.00
3200	Profit and Loss Account		7 108.95
4000	Sales Suits		42 239.26
4001	Sales Trousers		24 881.87
4002	Sales Jackets		23 660.50
4003	Sales Footwear		30 651.14
4004	Sales Tees & Tops		20 703.91
4005	Sales Ties & Scarves		10 420.60
4006	Sales Accessories		8 466.80
4009	Discounts Allowed	3 186.60	
5000	Purchases Suits	24 277.82	
5001	Purchases Jackets & Trousers	28 449.77	
5002	Purchases Footwear	24 153.16	
5003	Purchases Miscellaneous	10 082.57	
5009	Discounts Taken		2 361.35
7005	Wages & Salaries	51 791.35	
7006	Employers' National Insurance	4 739.60	
7850	Rent & Rates	26 219.80	
7851	Delivery Costs	3 482.17	
7852	Motor & Travel	6 565.03	
7853	Trade Shows	8 450.00	
7854	Stationery & Advertising	1 925.06	
7855	Secretarial Costs	2 530.75	
7856	Professional Fees	1 258.00	
7857	Computer Software	215.00	
	Totals	235 063.78	235 063.78

NB. Also accept

Tax	286.94	
Totals	229 336.83	229 336.83

Batch Control Totals

Purchases

Net	Tax	Gross
7 412.47	819.06	8 231.53

Sales

Net	Tax	Gross
4 846.47	945.13	5 791.60