Computerised Accounts
Level 2

8989-02-002
Sample Paper 2012

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

City& Guilds

Candidate's name (Block letters please)

Centre no   **Date**

Time allowed: 2 hours, plus 5 minutes reading time
                     (excluding printing time)

No note making or keyboard/computer operation is allowed during the 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 of work during the examination period but must submit a **final printout only** for assessment.

For examiner's use only

Printouts	Updating	Batch totals

Instructions to candidates

You are employed in the accounts department of **Baglin Menswear**, a firm supplying men's clothing.

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.

Note. The standard rate of tax is 20%.
All transactions must be entered using the year 2011.

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

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

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

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

3. Add the following accounts to the Nominal Ledger.

Nominal Code	Account Name
7856	Professional Fees
7857	Computer Software

4. Enter the following invoices into the Supplier (Purchases) Ledger and complete the batch totals.

A/C No	Supplier	Inv Date	Inv Ref	Nom Code	Net £	Tax £	Gross £
BOL28	Bolas Fashions	23 Aug	BF37690	5000	2 442.65	464.10	2 906.75
RIN22	Ringmer Properties	25 Aug	8/367	7850	3 195.00	0.00	3 195.00
VIC25	Viceroy Data	25 Aug	V8519	7857	215.00	43.00	258.00
KIN29	Kinlet Footwear Ltd	28 Aug	08/327	5002	1 559.82	311.96	1 871.78
Batch Totals							

5. Enter the following invoices into the Customer (Sales) Ledger and complete the batch totals.

A/C No	Customer	Inv Date	Inv Ref	Nom Code	Net £	Tax £	Gross £
S3327	King Menswear Co	21 Aug	59782	4001	1 022.55	204.51	1 227.06
S3343	Bekaert NV	23 Aug	59783	4002	772.36	154.47	926.83
S3296	Farrow Traders plc	23 Aug	59784	4000	2 415.69	458.98	2 874.67
S3344	Topham Limited	24 Aug	59785	4004	635.87	127.17	763.04
Batch Totals							

6. You receive a letter from Earl Textiles (Account No EAR23) to inform you that the cheque sent to them on 31 July has been lost. The cheque number was 412592 and you are asked to cancel the cheque using the original cheque number and date.

7. Footwear purchased from Kinlet Footwear Ltd (Account No KIN29) was found to be damaged and was returned. You have now received a credit note (C376) from the company dated 20 August for £89.40 (plus tax of £17.88). Process this credit note through the records.

8. On 21 August you sell Footwear to an employee and receive cash of £55.20 (including tax). Process this transaction using reference CS69E.

9. You are asked to prepare the following service invoice to be sent to Man Depot (Account No S3289). Save, print and update the ledger with this invoice.

Date	Inv Ref	Details	Nom Code	Net £	Tax £	Gross £
24 Aug	59786	Surplus stock	4005	112.00	22.40	134.40

10. Process the following payments.

Method	Date	Ref	Nominal Code	Details	Amount £	Tax Details
Cash	26 Aug	CP206	7854	Stationery & Advertising	76.49	No tax
Cheque	26 Aug	412594	7851	Delivery Costs	122.40	Including tax
Cheque	27 Aug	412595	7856	Professional Fees	1 509.60	Including tax

11. On 27 August, you transfer £2 500 from the Bank Current Account to the Cash Account using reference 412596. Process this transfer through the records.

12. You are given the following Wages Summary and asked to process a journal entry to incorporate this into the records. Use reference W2808 and date 28 August.

WAGES SUMMARY - Week Ending 28 August	
Gross Wages	3 612.86
PAYE Income Tax	443.50
Employees' National Insurance	491.40
Net Wages	2 677.96
Employer's National Insurance	575.30

13. On 28 August, you pay Net Wages of £2 677.96 (exempt) by cash. Process this payment using reference CP207W.

14. You are given the following cheques received from customers and asked to enter these into the records, ensuring that they are correctly allocated.

Date	Customer	Cheque No	Details	Amount (£)
25 Aug	Discount Suit Co	305682	Inv 59760	3 135.62
26 Aug	Clive Fashions	117030	Inv 59763	577.63
30 Aug	Farrow Traders plc	694083	Inv 59765 (Discount £27.65) Inv 59768 (Discount £132.01)	3 640.23
30 Aug	Man Depot	271813	Inv 59766	1 101.06

15. On 31 August you pay the following cheques to suppliers. Enter these into the records and ensure that they are correctly allocated.

A/C No	Supplier	Cheque No	Details	Amount (£)
BOL28	Bolas Fashions	412597	Inv BF37138 (Discount £45.71) Inv BF37370 (Discount £105.43)	3 446.13
EAR23	Earl Textiles	412598	Inv 50590	762.49
KIN29	Kinlet Footwear Ltd	412599	Inv 07/704	1 857.91
WIT29	Witham Wholesale Ltd	412600	Inv W7164	350.80

16. 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 31 August to include customer name, address, account reference number, **all transactions** and the account balance.	
b)	Provide a printout of the Supplier (Purchases) Ledger Report(s) at 31 August to include supplier name, address, account reference number, **all transactions** and the account balance.	
c)	Provide a printout of the following Nominal Ledger accounts at 31 August to include account name, account reference, **all transactions** and the account balance. • Bank Current Account • Cash Account	
d)	Provide a printout of the Aged Debtor Analysis (Summary) Report at 31 August.	
e)	Provide a printout of the Customer Day Book showing **only** invoices processed in August.	
f)	Provide a printout of the remittance advice supporting Cheque No 412597 paid to Bolas Fashions on 31 August.	
g)	Provide a printout of the customer statement for Farrow Traders plc (A/C No S3296) dated 31 August.	
h)	Provide a printout of the sales invoice prepared for Man Depot in task 9.	
i)	Provide a printout of the trial balance at 31 August.	

_____
End of examination