

Level 1/2/3 Award in Computerised Accounts (8989)

Examination Support Guide



www.cityandguilds.com
October 2008
Version 1.1

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1 About the Qualification

1.1 Introduction

Aim of qualification

To demonstrate competence in the practical use of computerised accounts software to produce accurate, professional and well presented accounting information employing an appropriate range of accounting procedures.

Target group

Level 1

This level is aimed at candidates seeking a first qualification in the practical use of computerised accounting systems, and who may be progressing from Book-keeping and Accounts Level 1.

Level 2

This level is open to candidates seeking certification of broad experience and seeking to extend their skills in this field, perhaps following on from Book-keeping and Accounts Level 2.

Level 3

This level is for skilled and experienced users with a solid understanding of manual book-keeping and accounting principles, as well as some working knowledge of computerised accounts, who are looking for a qualification that reflects their knowledge and ability.

1 About the Qualification

1.2 General information for centres

Guided learning hours

City & Guilds do not determine the length of courses, or the number of hours of study required (ie in the classroom or in self-study set by the trainer/tutor).

The best indicator is when candidates have covered all areas of the syllabus and can successfully complete a sample test paper within the given time.

Success in the examination results from demonstrating the ability to achieve the objectives that will be tested. Practice papers will enable candidates to know what is expected of them in an examination.

The recommended learning hours for Level 1 and 2 are 30 hours each and 60 hours for Level 3. Please note that the length of each course will vary according to the circumstances and learners.

The examination

The examination will take the form of a case study in which it is assumed the candidate is working in an accounts department using a computerised accounts system.

The Specialist Tutor will be required to create or restore some initial data prior to the examination.

Candidates will be permitted to use a calculator during the examination and will be responsible for any printing required.

All tasks must be completed within the time allowed, excluding final printing, which may be undertaken immediately following the examination.

Examination times

Level 1

The examination lasts for 1 hour plus 5 minutes reading time. Note making during reading time is not allowed.

Level 2

The examination lasts for 2 hours plus 5 minutes reading time. Note making during reading time is not allowed.

Level 3

The examination lasts for 2 hours 30 minutes plus 5 minutes reading time. Note making during reading time is not allowed.

Assessment

Candidate's performance will be assessed by checking the printouts produced, for errors.

Errors are categorised as follows:

Processing errors

- An incorrect amount processed.
- Failure to process a transaction.
- A transaction processed to an incorrect account.
- Failure to print a remittance advice, statement or invoice.

Other errors

- Typographical errors on dates, names, addresses or reference numbers.
- Incorrect or missing batch totals (counts as one error)
- Omission of reference numbers or other data,

To be awarded a Pass, the following criteria must be met:

	Level 1	Level 2	Level 3
Processing errors	100% accuracy	2 errors permitted	3 errors permitted
Other errors	5 errors permitted	5 errors permitted	5 errors permitted

To be awarded a First Class Pass, the following criteria must be met:

	Level 1	Level 2	Level 3
Processing errors	100% accuracy	1 error permitted	1 error permitted
Other errors	2 errors permitted	2 errors permitted	2 errors permitted

All requested reports must be submitted by a candidate to achieve a pass or a first class pass.

2 Computerised Accounts – Level 1

2.1 Syllabus Objectives

Level: 1

Credit value: 3

Unit aims

The aim of the qualification is to enable learners to operate computerised accounts software to carry out routine accounting tasks. These will include being able to create accounts, process accounting information in respect of the sales and purchase ledger, understanding how to use batch control sheets and being able to produce accounting reports such as trial balance, customer activity reports and supplier details reports.

Learning outcomes

There are **four** learning outcomes to this unit. The learner will be able to:

- create accounts using computerised software
- process accounting information using computerised software
- understand how to use batch control sheets
- produce reports using computerised accounts software

Guided learning hours

It is recommended that **30** hours should be allocated for this unit. This may be on a full-time or part-time basis.

Details of the relationship between the unit and relevant national occupational standards

This unit is linked to the Level 2 and 3 NVQ in Accounting

Endorsement of the unit by a sector or other appropriate body (if required)

This unit is endorsed by the Financial Services Skills Council (FSSC).

Key Skills

This unit contributes towards the Key Skills in the following areas:

- Communication
- Application of Number
- Information Technology

Assessment and grading

This unit will be assessed by a one hour question paper, which will be externally marked.

The examination paper will take the format of a number of practical tasks. All areas of the syllabus will be tested on every paper. Candidates will be permitted to use a calculator during the examination and will be responsible for any printing required.

Candidates are allowed to print **one draft copy only** of all required printouts for proof reading purposes during the examination period. Final printouts may be produced after the duration of the examination such as trial balance, customer and supplier activity reports and detail reports.

Unit 001

Outcome 1

Level 1 Award in Computerised Accounts

Create accounts using computerised accounts software

Assessment Criteria

Underpinning knowledge

The learner can:

- 1.1 add new accounts to the purchase ledger
- 1.2 add new accounts to the sales ledger
- 1.3 create new accounts in the nominal ledger

Unit 001

Outcome 2

Level 1 Award in Computerised Accounts

Process accounting information using computerised software

Assessment Criteria

Underpinning knowledge

The learner can:

- 2.1 process information in respect of the sales ledger
- 2.2 process information in respect of the purchase ledger
- 2.3 enter initial capital
- 2.4 process information involving transactions using different tax rates
- 2.5 process information in respect of cash and cheque payments and receipts

Guidance notes

- 2.1 Sales ledger information: invoices, credit notes, payments
- 2.2 Purchase ledger information: invoices, credit notes, payments
- 2.4 Tax rates will be specified in assessments

Unit 001

Outcome 3

Level 1 Award in Computerised Accounts

Understand how to use batch control sheets

Assessment Criteria

Underpinning knowledge

The learner can:

3.1 calculate batch totals as required

3.2 reconcile batch totals as required

Guidance notes

3.1 - 3.2 Completion of batch totals for sales and purchase ledgers

Unit 001
Outcome 4

Level 1 Award in Computerised Accounts
Produce reports using computerised software

Assessment Criteria

Underpinning knowledge

The learner can:

- 4.1 produce a trial balance
- 4.2 produce supplier activity reports
- 4.3 produce customer activity reports
- 4.4 produce supplier details reports
- 4.5 produce customer details reports
- 4.6 produce nominal ledger account reports

Guidance notes

Reports should show all the required information

The type of report printed may depend on the software used

2 Computerised Accounts – Level 1

2.2 Specialist Tutor Input

8989-01-001

Sample 2

This paper must be returned with the candidate's work. Failure to do so will result in delay in processing the candidates' scripts.



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

In advance of the date of the 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.

- 1 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**
- 2 Copies of the files should be created for the exclusive use of each individual candidate.
- 3 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 examinations 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 materials, paper and electronic, must be returned to City & Guilds with the candidates' 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 **Browns Games** with respect to the Sales, Purchases 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 Browns Games.

SALES LEDGER ACCOUNTS

A/C No	Details	A/C No	Details
D623	Dale Leisure Shop Unit 3 Trident Park Skegness PE25 7GK	M338	Martin & Co 53 Pembroke Road Clifton Bristol BS8 4RV

PURCHASES LEDGER ACCOUNTS

A/C No	Details	A/C No	Details
AC27	AC Software Burns House Derby Road Ripley DE5 8HK	LA44	Lawton & Co Ltd 67 Hillside Way Stockport Gtr Manchester SK2 6FY

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 Computer Games
4001	Sales Board Games
5000	Purchases Computer Games
5001	Purchases Board Games

*** 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	Net	Tax	Gross
A/C No	Name	Date	Ref	Code	Cost £	£	Cost £
D623	Dale Leisure	3 Feb	S3529	4000	814.25	142.49	956.74
M338	Martin & Co	5 Feb	S3530	4001	374.00	65.45	439.45
M338	Martin & Co	8 Feb	S3531	4000	1 236.80	216.44	1 453.24
D623	Dale Leisure	11 Feb	S3532	4001	553.79	96.91	650.70
Batch Totals					2 978.84	521.29	3 500.13

PURCHASE INVOICES

Supplier		Invoice		Nominal	Net	Tax	Gross
A/C No	Name	Date	Ref	Code	Cost £	£	Cost £
AC27	AC Software	1 Feb	14593	5000	3 755.10	657.14	4 412.24
LA44	Lawton & Co Ltd	3 Feb	L5071	5001	1 841.33	322.23	2 163.56
AC27	AC Software	3 Feb	14706	5001	3 008.58	526.50	3 535.08
LA44	Lawton & Co Ltd	9 Feb	L5129	5000	922.41	161.42	1 083.83
Batch Totals					9 527.42	1 667.29	11 194.71

SPECIALIST TUTOR NOTE

The following is a list of all accounts that will exist at the end of the examination, broken down under Sales, Purchases and Nominal Ledgers, together with balances after all specialist tutor input. 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	Dr	Cr
SALES LEDGER	D623	Dale Leisure	1 607.44	
	H352	Hartley & Tibbs		
	H387	Highland Hobbies		
	M338	Martin & Co	1 892.69	
	S227	Stokes Kent Ltd		
	W206	Wallwork Limited		
		TOTAL DEBTORS	3 500.13	
PURCHASES LEDGER	AC27	AC Software		7 947.32
	HA38	Haki Industries		
	LA44	Lawton & Co Ltd		3 247.39
	TH22	Thames Electrical		
	PR58	Property World		
	ST41	Stirling Rose plc		
		TOTAL CREDITORS		11 194.71
NOMINAL LEDGER	1100	Debtors Control Account	3 500.13	
	1200	Bank Current Account		
	1230	Cash Account		
	2100	Creditors Control Account		11 194.71
	2200	Sales Tax Control Account		521.29
	2201	Purchase Tax Control Account	1 667.29	
	3000	Capital		
	4000	Sales Computer Games		2 051.05
	4001	Sales Board Games		927.79
	5000	Purchases Computer Games	4 677.51	
	5001	Purchases Board Games	4 849.91	
	7850	Rent and Rates		
	7851	Professional Fees		
	7852	Repairs & Maintenance		
	7853	Advertising		
		TRIAL BALANCE TOTALS	14 694.84	14 694.84

Print all accounts created to check their form and content

2 Computerised Accounts – Level 1

2.3 Sample Question Paper

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



8989-01-001
Sample Paper2

Candidate's name (Block letters please)

Centre no

Date

Time allowed: 1 hour, 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 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 Browns Games, a firm supplying computer and board games.

Your specialist tutor or the invigilator will access the relevant file before the start 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.

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

A/C No	Details	A/C No	Details
H352	Hartley & Tibbs 16 Brand Avenue Highbury Greater London N5 8JD	S227	Stokes Kent Ltd 72 Carr Lane Rushton Northants NN14 4RS
H387	Highland Hobbies 62 High Street Shiels Aberdeenshire AB51 2TE	W206	Wallwork Limited Unit 12c Devon Park Estate Pontypool NP4 6GL

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

A/C No	Details	A/C No	Details
HA38	Haki Industries 17 Horinouchi Narita-shi Chiba Japan	PR58	Property World 16 Barnet Way Archway Gtr London N19 7TF
TH22	Thames Electrical 14b Wades Estate Watford Herts WD1 3KM	ST41	Stirling Rose plc Media House Bute Road Glasgow G1 9HL

3. Create the following accounts in the Nominal Ledger:

Nominal Code	Account Name
7850	Rent and Rates
7851	Professional Fees
7852	Repairs & Maintenance
7853	Advertising

4. On 1 February, Capital (Nominal Code 3000) was introduced into the business. £34 500 was paid into the Bank Current Account and £500 was paid into the Cash Account. The reference for this transaction is J448.
5. Enter the following invoices into the Customer Ledger:

SALES BATCH CONTROL

Customer		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
H387	Highland Hobbies	12 Feb	S3533	4000	552.64	96.71	649.35
H352	Hartley & Tibbs	14 Feb	S3534	4000	1 124.53	196.79	1 321.32
W206	Wallwork Limited	14 Feb	S3535	4001	277.50	48.56	326.06
S227	Stokes Kent Ltd	17 Feb	S3536	4000	939.45	164.40	1 103.85
Batch Totals							

6. Enter the following invoices into the Supplier Ledger:

PURCHASES BATCH CONTROL

Supplier		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
TH22	Thames Electrical	11 Feb	00573	7852	216.00	37.80	253.80
HA38	Haki Industries	12 Feb	E3802	5000	9 428.30	1 649.95	11 078.25
PR58	Property World	16 Feb	R/202	7850	3 200.00	0.00	3 200.00
ST41	Stirling Rose plc	18 Feb	372	7853	415.20	72.66	487.86
Batch Totals							

7. On 19 February, you sell Computer Games (Nominal Code 4000) to an employee and are paid cash of £51.70 (including tax). Process this receipt using reference CS379.
8. A delivery of goods from Lawton & Co Ltd was incomplete and a credit note has now been received. Enter the following credit note into the Supplier Ledger:

Supplier		Credit Note		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
LA44	Lawton & Co Ltd	20 Feb	C5071	5001	274.00	47.95	321.95

9. You make the following payments:

Method	Date	Ref	Details	Nominal Code	Amount £	Tax Details
Cash	21 Feb	CP27	Advertising	7853	20.00	No tax
Cheque	23 Feb	604337	Professional Fees	7851	528.75	Including tax

10. On 26 February you receive a cheque for £649.35 from Highland Hobbies (Account No H387) in settlement of their account. The cheque number is 158803.
11. You send a cheque (Cheque No 604338) to Lawton & Co Ltd (Account No LA44) in full settlement of their account on 28 February. The amount of the cheque is £2 925.44.

Continued on next page

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 28 February 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 28 February 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 28 February to include account name, account reference, all transactions and the account balance. <ul style="list-style-type: none">• Bank Current Account• Cash Account	
d)	Provide a printout of the trial balance at 28 February.	

End of examination

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2 Computerised Accounts – Level 1

2.4 Sample Marking Scheme/Worked answer

Solution: Task 12a

Date: 30/12/2007		<u>Browns Games</u>				Page: 1							
Time: 19:49:35		<u>Customer Activity (Detailed)</u>											
Date From: 01/01/1980		Date To: 28/02/2007		Customer From:		Customer To: ZZZZZZZZ							
Transaction From: 1		Transaction To: 99999999		N/C From:		N/C To: 99999999							
Inc h/fvld transaction: No		Ex: later payment: No		Dept From: 0		Dept To: 999							
A/C: D623		Name: Dale Leisure		Contact:		Tel:							
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	OS	Debit	Credit	V	B
1	SI	03/02/2007	S3.529	4000		0	T1	956.74 *	956.74	956.74		N	-
4	SI	11/02/2007	S3.532	4001		0	T1	650.70 *	650.70	650.70		N	-
Totals:								<u>1,607.44</u>	<u>1,607.44</u>	<u>1,607.44</u>			
Amount Outstanding								1,607.44					
Amount Paid this period								0.00					
Credit Limit								0.00					
Turnover YTD								1,368.04					
A/C: HB52		Name: Hartley & Tibbs		Contact:		Tel:							
10	SI	14/02/2007	S3.534	4000		0	T1	1,321.32 *	1,321.32	1,321.32		N	-
Totals:								<u>1,321.32</u>	<u>1,321.32</u>	<u>1,321.32</u>			
Amount Outstanding								1,321.32					
Amount Paid this period								0.00					
Credit Limit								0.00					
Turnover YTD								1,124.53					
A/C: HB87		Name: Highland Hobbies		Contact:		Tel:							
9	SI	12/02/2007	S3.533	4000		0	T1	649.35		649.35		N	-
23	SR	26/02/2007	138805	1200	Sales Receipt	0	T9	649.35			649.35	-	N
Totals:								<u>0.00</u>	<u>0.00</u>	<u>649.35</u>	<u>649.35</u>		
Amount Outstanding								0.00					
Amount Paid this period								649.35					
Credit Limit								0.00					
Turnover YTD								552.64					
A/C: M338		Name: Martin & Co		Contact:		Tel:							
2	SI	05/02/2007	S3.530	4001		0	T1	439.45 *	439.45	439.45		N	-
3	SI	08/02/2007	S3.531	4000		0	T1	1,453.24 *	1,453.24	1,453.24		N	-
Totals:								<u>1,892.69</u>	<u>1,892.69</u>	<u>1,892.69</u>			
Amount Outstanding								1,892.69					
Amount Paid this period								0.00					
Credit Limit								0.00					
Turnover YTD								1,610.80					
A/C: S227		Name: Stoke s Kent Ltd		Contact:		Tel:							
12	SI	17/02/2007	S3.536	4000		0	T1	1,103.85 *	1,103.85	1,103.85		N	-
Totals:								<u>1,103.85</u>	<u>1,103.85</u>	<u>1,103.85</u>			
Amount Outstanding								1,103.85					
Amount Paid this period								0.00					
Credit Limit								0.00					
Turnover YTD								939.45					
A/C: W206		Name: Walkwork Limited		Contact:		Tel:							
11	SI	14/02/2007	S3.535	4001		0	T1	326.06 *	326.06	326.06		N	-
Totals:								<u>326.06</u>	<u>326.06</u>	<u>326.06</u>			
Amount Outstanding								326.06					
Amount Paid this period								0.00					
Credit Limit								0.00					
Turnover YTD								277.50					

Date: 30/12/2007

Browns Games

Page: 1

Time: 19:53:52

Customer Address List

Customer From:

Customer To: //////////////

<u>A/C</u>	<u>Name & Address</u>	<u>Contact Name</u>	<u>Telephone</u>	<u>Fax</u>
D623	Dale Leisure Shop Unit 3 Trident Park Skegness PE25 7GK			
H352	Hartley & Tibbs 16 Brand Avenue Highbury Greater London N5 8JD			
H387	Highland Hobbies 62 High Street Shials Aberdeenshire AB51 2TE			
M338	Martin & Co 53 Pembroke Road Clifton Bristol BS8 4RV			
S227	Stokes Kent Ltd 72 Carr Lane Rushton Northants NN14 4RS			
W206	Wallwork Limited Unit 12c Devon Park Estate Pentypool NP4 6GL			

Solution: Task 12b

Date: 30/12/2007	<u>Browns Games</u>	Page: 1		
Time: 19:55:45	<u>Supplier Address List</u>			
Supplier From:				
Supplier To: ZZZZZZZ				
<u>A/C</u>	<u>Name</u>	<u>Contact</u>	<u>Telephone</u>	<u>Fax</u>
AC27	AC Software Bums House Deby Road Ripley DE5 8HK			
HA38	Haki Industries 17 Hoinouchi Naita-shi Chiba Japan			
LA44	Lawton & Co Ltd 67 Hillside Way Stockport Gtr Manchester SK2 6FY			
PR38	Property World 16 Bamet Way Archway Gtr London N19 7TF			
ST41	Stirling Rose plc Media House Bute Road Glasgow G1 9HL			
TH22	Thames Electrical 14b Wades Estate Watford Herts WD1 3KM			

Date: 30/12/2007
Time: 19:57:08

Browns Games
Supplier Activity (Detailed)

Page: 1

Date From: 01/01/1980
Date To: 28/02/2007
Transaction From: 1
Transaction To: 99999999
Inc b/fwd transaction: No
Ex: later payment: No

Supplier From:
Supplier To: ZZZZZZZZ
N/C From:
N/C To: 99999999
Dept From: 0
Dept To: 999

A/C:		Name:		Contact:		Tel:							
A/C:	AC27	Name:	AC Software	Contact:		Tel:							
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	0.5	Debit	Credit	V	B.
5	PI	01/02/2007	14393	5000		0	T1	4,412.24 *		4,412.24	4,412.24	N	-
7	PI	03/02/2007	14706	5001		0	T1	3,535.08 *		3,535.08		N	-
Totals:								<u>7,947.32</u>	<u>7,947.32</u>	<u>0.00</u>	<u>7,947.32</u>		
Amount Outstanding								7,947.32					
Amount paid this period								0.00					
Credit Limit								0.00					
Turnover YTD								6,763.68					

A/C:		Name:		Contact:		Tel:							
A/C:	HA38	Name:	Haki Industries	Contact:		Tel:							
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	0.5	Debit	Credit	V	B.
14	PI	12/02/2007	E3802	5000		0	T1	11,078.25 *		11,078.25	11,078.25	N	-
Totals:								<u>11,078.25</u>	<u>11,078.25</u>	<u>0.00</u>	<u>11,078.25</u>		
Amount Outstanding								11,078.25					
Amount paid this period								0.00					
Credit Limit								0.00					
Turnover YTD								9,428.30					

A/C:		Name:		Contact:		Tel:							
A/C:	LA44	Name:	Lawton & Co Ltd	Contact:		Tel:							
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	0.5	Debit	Credit	V	B.
6	PI	03/02/2007	L5071	5001		0	T1	2,163.56	0.00		2,163.56	N	-
8	PI	09/02/2007	L5129	5000		0	T1	1,083.83	0.00		1,083.83	N	-
20	PC	20/02/2007	C5071	5001		0	T1	321.95	0.00	321.95		N	-
24	PP	28/02/2007	604338	1200	Purchase Payment	0	T9	2,925.44	0.00	2,925.44		-	N
Totals:								<u>0.00</u>	<u>0.00</u>	<u>3,247.39</u>	<u>3,247.39</u>		
Amount Outstanding								0.00					
Amount paid this period								2,925.44					
Credit Limit								0.00					
Turnover YTD								2,489.74					

A/C:		Name:		Contact:		Tel:							
A/C:	PR58	Name:	Property World	Contact:		Tel:							
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	0.5	Debit	Credit	V	B.
15	PI	16/02/2007	R/202	7850		0	T0	3,200.00 *		3,200.00	3,200.00	N	-
Totals:								<u>3,200.00</u>	<u>3,200.00</u>	<u>0.00</u>	<u>3,200.00</u>		
Amount Outstanding								3,200.00					
Amount paid this period								0.00					
Credit Limit								0.00					
Turnover YTD								3,200.00					

A/C:		Name:		Contact:		Tel:							
A/C:	ST41	Name:	Stirling Rose plc	Contact:		Tel:							
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	0.5	Debit	Credit	V	B.
16	PI	18/02/2007	372	7853		0	T1	487.86 *		487.86	487.86	N	-
Totals:								<u>487.86</u>	<u>487.86</u>	<u>0.00</u>	<u>487.86</u>		
Amount Outstanding								487.86					
Amount paid this period								0.00					
Credit Limit								0.00					
Turnover YTD								415.20					

A/C:		Name:		Contact:		Tel:							
A/C:	TH22	Name:	Thames Electrical	Contact:		Tel:							
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	0.5	Debit	Credit	V	B.
13	PI	11/02/2007	00573	7852		0	T1	253.80 *		253.80	253.80	N	-
Totals:								<u>253.80</u>	<u>253.80</u>	<u>0.00</u>	<u>253.80</u>		
Amount Outstanding								253.80					
Amount paid this period								0.00					
Credit Limit								0.00					
Turnover YTD								216.00					

Solution: Task 12c

Date: 30/12/2007		<u>Browns Games</u>		Page: 1								
Time: 19:59:50		<u>Nominal Activity</u>										
Date From:	01/01/1980	NC From:										
Date To:	28/02/2007	NC To:	99999999									
Transaction From:	1											
Transaction To:	99999999											
N/C: 1200	Name: Bank Current Account	Account Balance:		31,695.16 DR								
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
17	BR	01/02/2007	1200	J448		0	T9	34,500.00	34,500.00	-	N	
22	BP	23/02/2007	1200	604337		0	T1	528.75		528.75	N	N
23	SR	26/02/2007	H387	1.58803	Sales Receipt	0	T9	649.35	649.35		N	
24	PP	28/02/2007	LA44	604338	Purchase Payment	0	T9	2,925.44		2,925.44	N	N
Totals:									35,149.35	3,454.19		
History Balance:									31,695.16			
N/C: 1230	Name: Cash Account	Account Balance:		531.70 DR								
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
18	BR	01/02/2007	1230	J448		0	T9	500.00	500.00	-	N	
19	BR	19/02/2007	1230	CS379		0	T1	51.70	51.70		N	N
21	BP	21/02/2007	1230	CP27		0	T0	20.00		20.00	N	N
Totals:									551.70	20.00		
History Balance:									531.70			

Solution: Task 12d

Date: 30/12/2007		<u>Browns Games</u>		Page: 1	
Time: 20:00:57		<u>Period Trial Balance</u>			
To Period:	Month 2, February 2007				
N/C	Name	Debit		Credit	
1100	Debtors Control Account	6,251.36			
1200	Bank Current Account	31,695.16			
1230	Cash Account	531.70			
2100	Creditors Control Account			22,967.23	
2200	Sales Tax Control Account			1,035.45	
2201	Purchase Tax Control Account	3,458.50			
3000	Capital			35,000.00	
4000	Sales Computer Games			4,711.67	
4001	Sales Board Games			1,205.29	
5000	Purchases Computer Games	14,105.81			
5001	Purchases Board Games	4,575.91			
7850	Rent and Rates	3,200.00			
7851	Professional Fees	450.00			
7852	Repairs & Maintenance	216.00			
7853	Advertising	435.20			
Totals:		<u>64,919.64</u>		<u>64,919.64</u>	

Batch Totals

	Net	Tax	Gross
Sales	2 894.12	506.46	3 400.58
Purchases	13 259.50	1 760.41	15 019.91

3 Computerised Accounts – Level 2

3.1 Syllabus objectives

Level: 2

Credit value: 4

Unit aims

The aim of the qualification is to enable learners to carry out everyday operational aspects of computerised accounts. These include processing accounting transactions, producing customer and supplier documentation and producing reports such as aged creditor analysis and sales day book summaries for management purposes.

Learning outcomes

There are **six** learning outcomes to this unit. The learner will be able to:

- create accounts using computerised software
- edit details of records
- process accounting transactions using computerised accounts
- produce customer documentation using computerised accounts
- produce supplier documents using computerised accounts
- select and print accounting reports for management purposes

Guided learning hours

It is recommended that **30** hours should be allocated for this unit. This may be on a full-time or part-time basis.

Details of the relationship between the unit and relevant national occupational standards

This unit is linked to the Level 2 and 3 NVQ in Accounting

Endorsement of the unit by a sector or other appropriate body (if required)

This unit is endorsed by the Financial Services Skills Council (FSSC).

Key Skills

This unit contributes towards the Key Skills in the following areas:

- Communication
- Application of Number
- Information Technology

Assessment and grading

This unit will be assessed by a two hour question paper, which will be externally marked.

The examination paper will take the format of a number of practical tasks. All areas of the syllabus will be tested on every paper. Candidates will be permitted to use a calculator during the examination and will be responsible for any printing required.

Candidates are allowed to print **one draft copy only** of all required printouts for proof reading purposes during the examination period. Final printouts may be produced after the duration of the examination.

Unit 002

Level 2 Award in Computerised Accounts

Outcome 1

Create accounts using computerised software

Assessment Criteria

Underpinning knowledge

The learner can:

- 1.1 add new accounts to the purchase ledger
- 1.2 add new accounts to the sales ledger
- 1.3 create accounts in the nominal ledger

Guidance notes

Add and amend customer and supplier details

Unit 002

Outcome 2

Level 2 Award in Computerised Accounts

Edit details of records in computerised accounts

Assessment Criteria

Underpinning knowledge

The learner can:

2.1 add accounts to the nominal ledger

Guidance notes

2.1 add and amend customer and supplier details

Unit 002

Level 2 Award in Computerised Accounts

Outcome 3

Process accounting transactions using computerised accounts

Assessment Criteria

Underpinning knowledge

The learner can:

- 3.1 process information in respect of the sales ledger
- 3.2 process information in respect of the purchase ledger
- 3.3 allocate supplier payments
- 3.4 allocate customer payments
- 3.5 process transfers between bank accounts and cash accounts
- 3.6 process nominal journal entries
- 3.7 process a wages journal from given data
- 3.8 process cash and cheque payments and receipts involving discounts
- 3.9 calculate and reconcile batch totals

Guidance notes

Only bank current account and a cash account will be used

Unit 002

Outcome 4

Level 2 Award in Computerised Accounts

Produce customer documentation using computerised accounts

Assessment Criteria

Underpinning knowledge

The learner can:

4.1 produce customer invoices from given data

4.2 produce customer statements of account

Unit 002

Outcome 5

Level 2 Award in Computerised Accounts

Produce supplier documentation using computerised accounts

Assessment Criteria

Underpinning knowledge

The learner can:

5.1 produce remittance advice for suppliers

Unit 002

Level 2 Award in Computerised Accounts

Outcome 6

Select and print reports for management purposes

Assessment Criteria

Underpinning knowledge

The learner can:

- 6.1 produce purchase day book summaries
- 6.2 produce sales day book summaries
- 6.3 produce aged debtor analysis
- 6.4 produce aged creditor analysis
- 6.5 produce a trial balance
- 6.6 produce supplier activity reports
- 6.7 produce customer activity reports
- 6.8 produce supplier details reports
- 6.9 produce customer details reports
- 6.10 produce nominal ledger account reports

Guidance notes

Reports should show all the required information specified in the question

The type of report printed may depend on the software used

3 Computerised Accounts – Level 2

3.2 Specialist Tutor Input

8989-02-002

Sample 2

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



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 the 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 examinations is 2 hours 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 materials, paper and electronic, must be returned to City & Guilds with the candidates' 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 **Loames Hardware** with respect to the Sales, Purchases 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 Loames Hardware.

Company details: Loames Hardware, Unit 6, West Estate, Lancaster, LA1 6RV.

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

A/C No	Details	A/C No	Details
2877	Byron Grant & Co 52 Westwick Road Doncaster Sth Yorkshire DN4 7DT	3172	Dawes Manufacturing 167 Holland Way Burnley Lancashire BB11 4DK
2890	Safdar Hardware Unit 12 South Street Estate Cardiff CF1 2SL	3192	Hopewell plc Russell House Bailey Road Chiswick W4 8HC
2963	Roberts & Sons Britannia Way Richmond Gtr London TW9 6DA	3227	Dean Kitchens Ltd 42 Wilberforce Way Anlaby Hull HU10 6YD
2996	CBT Caravans Renwick Works York Road Beverley HU17 3TH		

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

A/C No	Details	A/C No	Details
A371	Arnold Parry Ltd 14 Greenway Road Kingswinford West Midlands DY6 4RK	R473	Ramba & Co Great Briar St Hyde Gtr Manchester SK14 6HN
M228	Marlin & Partners Keats House Woking Surrey GU21 8JZ	W295	Weekes Supplies 17 Wallace Lane Coventry West Midlands CV1 5HJ
N203	Norris Steel plc Norris House Tafton Way Leicester LE1 2SH		

3. Add the following accounts to the Nominal Ledger and enter opening balances at 1 July as indicated:

Nominal Code	Account Name	Dr	Cr
1100	Debtors Control Account	0.00	0.00
1200	Bank Current Account	54 432.03	
1230	Cash Account *	313.46	
2100	Creditors Control Account	0.00	0.00
2200	Sales Tax Control Account	0.00	0.00
2201	Purchase Tax Control Account	0.00	0.00
2210	PAYE Control		1 963.80
2211	National Insurance Control		1 496.10
2220	Net Wages Control		0.00
3000	Capital		10 000.00
3200	Profit and Loss Account		14 438.54
4000	Sales Fittings		102 420.90
4001	Sales Fastenings		86 139.46
4002	Sales Building		41 060.52
4003	Sales Joinery		31 655.96
4004	Sales Plumbing		11 433.07
4005	Sales Equipment		43 406.00
4006	Sales Miscellaneous		21 995.72
4009	Discounts Allowed	2 147.50	
5000	Purchases Hardware	139 302.75	
5001	Purchases Equipment	29 442.17	
5002	Purchases Consumables	2 165.13	
5003	Purchases Miscellaneous	12 762.88	
5009	Discounts Taken		1 813.22
7005	Wages & Salaries	44 906.20	
7006	Employers' National Insurance	2 813.10	
7850	Rent & Rates	43 411.60	
7851	Warehouse Costs	8 750.76	
7852	Delivery	4 914.08	
7853	Stationery & Advertising	3 235.11	
7854	Motor & Travel	10 463.72	
7855	Secretarial	8 762.80	
	Totals	367 823.29	367 823.29

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

4. Enter the following invoices into the Supplier (Purchases) Ledger:

A/C No	Supplier	Inv Date	Inv Ref	Nom Code	Net £	Tax £	Gross £
N203	Norris Steel plc	2 Jul	002766	5000	8 563.38	1 423.66	9 987.04
M228	Marlin & Partners	5 Jul	7608	5003	384.24	0.00	384.24
W295	Weekes Supplies	6 Jul	W5136	5000	2 745.60	480.48	3 226.08
A371	Arnold Parry Ltd	11 Jul	07/380	5001	4 420.00	773.50	5 193.50
R473	Ramba & Co	13 Jul	138002	5003	512.35	89.66	602.01
N203	Norris Steel plc	22 Jul	003072	5000	2 745.09	456.37	3 201.46
A371	Arnold Parry Ltd	23 Jul	07/634	5001	914.88	160.10	1 074.98
W295	Weekes Supplies	28 Jul	W5380	5000	617.44	108.05	725.49
R473	Ramba & Co	28 Jul	138138	5002	2 120.00	371.00	2 491.00
W295	Weekes Supplies	1 Aug	W5416	5000	1 462.88	256.00	1 718.88
N203	Norris Steel plc	3 Aug	003280	5000	3 302.80	549.09	3 851.89
R473	Ramba & Co	3 Aug	138486	5002	138.80	24.29	163.09
W295	Weekes Supplies	6 Aug	W5495	5001	4 230.47	740.33	4 970.80
N203	Norris Steel plc	7 Aug	003338	5000	1 814.50	301.66	2 116.16
A371	Arnold Parry Ltd	11 Aug	08/226	5000	380.14	66.52	446.66
W295	Weekes Supplies	11 Aug	W5571	5002	119.56	20.92	140.48
R473	Ramba & Co	12 Aug	138966	5002	82.64	14.46	97.10
M228	Marlin & Partners	14 Aug	7722	5003	98.56	0.00	98.56
N203	Norris Steel plc	14 Aug	003539	5000	11 280.44	1875.37	13 155.81
A371	Arnold Parry Ltd	14 Aug	08/450	5003	226.36	39.61	265.97

Batch Totals **46 160.13** **7 751.07** **53 911.20**

5. Enter the following invoices into the Customer (Sales) Ledger:

A/C No	Customer	Inv Date	Inv Ref	Nom Code	Net £	Tax £	Gross £
2890	Safdar Hardware	26 Jun	80073	4000	116.87	20.45	137.32
2877	Byron Grant & Co	8 Jul	80280	4002	915.44	160.20	1 075.64
3227	Dean Kitchens Ltd	8 Jul	80284	4004	1 633.50	285.86	1 919.36
2996	CBT Caravans	11 Jul	80296	4001	4 129.28	686.49	4 815.77
3172	Dawes Manufacturing	14 Jul	80300	4000	812.40	142.17	954.57
2877	Byron Grant & Co	15 Jul	80304	4002	699.49	122.41	821.90
2996	CBT Caravans	22 Jul	80329	4001	3 008.32	500.13	3 508.45
2963	Roberts & Sons	24 Jul	80333	4006	85.74	15.00	100.74
2890	Safdar Hardware	26 Jul	80348	4000	491.28	85.97	577.25
3192	Hopewell plc	26 Jul	80350	4006	3 744.19	655.23	4 399.42
3172	Dawes Manufacturing	30 Jul	80359	4003	587.20	102.76	689.96
3192	Hopewell plc	30 Jul	80360	4005	1 306.02	228.55	1 534.57
2996	CBT Caravans	2 Aug	80364	4001	724.54	120.45	844.99
3172	Dawes Manufacturing	4 Aug	80365	4003	1 437.55	251.57	1 689.12
2877	Byron Grant & Co	4 Aug	80366	4002	2 780.29	486.55	3 266.84
3227	Dean Kitchens Ltd	5 Aug	80367	4004	370.35	64.81	435.16
3192	Hopewell plc	7 Aug	80368	4000	612.53	107.19	719.72
2877	Byron Grant & Co	9 Aug	80369	4002	2 466.80	431.69	2 898.49
2963	Roberts & Sons	9 Aug	80370	4001	1 842.36	322.41	2 164.77
3192	Hopewell plc	9 Aug	80371	4005	5 200.00	910.00	6 110.00
2996	CBT Caravans	9 Aug	80372	4000	6 227.50	1 035.32	7 262.82
3227	Dean Kitchens Ltd	12 Aug	80373	4004	700.64	122.61	823.25
2877	Byron Grant & Co	15 Aug	80374	4002	2 259.85	395.47	2 655.32
2996	CBT Caravans	16 Aug	80375	4001	2 113.65	351.39	2 465.04
2890	Safdar Hardware	16 Aug	80376	4000	190.23	33.29	223.52
3172	Dawes Manufacturing	17 Aug	80377	4005	1 283.44	224.60	1 508.04

Batch Totals **45 739.46** **7 862.57** **53 602.03**

6. Process and allocate the following payments into the Supplier (Purchases) Ledger, dating all payments 31 July.

A/C No	Supplier	Cheque No	Details	Amount (£)
A371	Arnold Parry Ltd	481950	Inv 07/380 & 07/634	6 268.48
M228	Marlin & Partners	481951	Inv 7608	384.24
N203	Norris Steel plc	481952	Inv 002766 (disc £447.35) Inv 003072 (disc £143.40)	12 597.75
W295	Weekes Supplies	481953	Inv W5136 & W5380	3 951.57

7. Process and allocate the following receipts into the Customer (Sales) Ledger.

Date	Customer	Cheque No	Details	Amount (£)
26 Jul	Byron Grant & Co	190057	Inv 80280 & 80304	1 897.54
26 Jul	Dawes Manufacturing	220883	Inv 80300	954.57
29 Jul	Dean Kitchens Ltd	009432	Inv 80284	1 919.36
31 Jul	CBT Caravans	375288	Inv 80296 (disc £215.71) Inv 80329 (disc £157.15)	7 951.36

8. After completion of the above input, the following balances will result:

Trial balance

Nominal Code	Account Name	Dr	Cr
1100	Debtors Control Account	40 506.34	
1200	Bank Current Account	43 952.82	
1230	Cash Account *	313.46	
2100	Creditors Control Account		30 118.41
2200	Sales Tax Control Account		7 862.57
2201	Purchase Tax Control Account	7 751.07	
2210	PAYE Control		1 963.80
2211	National Insurance Control		1 496.10
2220	Net Wages Control		0.00
3000	Capital		10 000.00
3200	Profit and Loss Account		14 438.54
4000	Sales Fittings		110 871.71
4001	Sales Fastenings		97 957.61
4002	Sales Building		50 182.39
4003	Sales Joinery		33 680.71
4004	Sales Plumbing		14 137.56
4005	Sales Equipment		51 195.46
4006	Sales Miscellaneous		25 825.65
4009	Discounts Allowed	2 520.36	
5000	Purchases Hardware	172 215.02	
5001	Purchases Equipment	39 007.52	
5002	Purchases Consumables	4 626.13	
5003	Purchases Miscellaneous	13 984.39	
5009	Discounts Taken		2 403.97
7005	Wages & Salaries	44 906.20	
7006	Employers' National Insurance	2 813.10	
7850	Rent & Rates	43 411.60	
7851	Warehouse Costs	8 750.76	
7852	Delivery	4 914.08	
7853	Stationery & Advertising	3 235.11	
7854	Motor & Travel	10 463.72	
7855	Secretarial	8 762.80	
	Totals	452 134.48	452 134.48

Supplier (Purchases) Ledger balances.

A/C No	Supplier	Balance (£)
A371	Arnold Parry Ltd	712.63
M228	Marlin & Partners	98.56
N203	Norris Steel plc	19 123.86
R473	Ramba & Co	3 353.20
W295	Weekes Supplies	6 830.16
Totals		30 118.41

Customer (Sales) Ledger balances

A/C No	Supplier	Balance (£)
2877	Byron Grant & Co	8 820.65
2890	Safdar Hardware	938.09
2963	Roberts & Sons	2 265.51
2996	CBT Caravans	10 572.85
3172	Dawes Manufacturing	3 887.12
3192	Hopewell plc	12 763.71
3227	Dean Kitchens Ltd	1 258.41
Totals		40 506.34

Important note

If entering this data manually, please ensure that the settings for invoicing allow manual invoice numbering. Using SAGE software, this is done as follows

Settings – Invoice and order defaults – untick “Lock autonumber on invoicing / SOP / POP”.

3 Computerised Accounts – Level 2

3.3 Sample Question Paper

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



8989-02-002
Sample Paper2

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 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 Loames Hardware, a hardware distribution firm.

Your specialist tutor or the invigilator will access the relevant file before the start 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.

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

A/C No	Details	A/C No	Details
3348	Crabtree & Co Shop Unit 3 Ashton Estate Worcester WR2 4XY	3359	C Simpkin Limited 42 Campbell Way Pontefract West Yorkshire WF8 6AJ

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

A/C No	Details	A/C No	Details
5219	Scheller Blohm Gerhofstrasse 18 20772 Hamburg Germany	W492	Williams & Sons 122 Orme Street Motherwell N Lanarkshire ML1 7LP

3. Add the following accounts to the Nominal Ledger:

Nominal Code	Account Name
7856	Maintenance
7857	Subscriptions

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 £
W492	Williams & Sons	18 Aug	8/3005	7856	211.00	0.00	211.00
S219	Scheller Blohm	20 Aug	J4160	5001	8 240.12	1 442.02	9 682.14
N203	Norris Steel plc	20 Aug	003628	5000	3 214.20	534.36	3 748.56
W295	Weekes Supplies	22 Aug	W5760	5002	1 884.46	329.78	2 214.24
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 £
2996	CBT Caravans	21 Aug	80378	4000	1 863.36	309.78	2 173.14
3348	Crabtree & Co	23 Aug	80379	4005	4 400.00	770.00	5 170.00
3359	C Simpkin Limited	26 Aug	80380	4001	813.26	142.32	955.58
2877	Byron Grant & Co	26 Aug	80381	4002	608.58	106.50	715.08
Batch Totals							

You are asked to prepare a service invoice to be sent to Hopewell plc (Account No 3192). The details are as follows. Save, print and update the ledger with this invoice.

Date	Inv Ref	Details	Nom Code	Net £	Tax £	Gross £
26 Aug	80382	Miscellaneous	4006	1 280.40	224.07	1 504.47

6. Goods sent to Safdar Hardware (Account No 2890) on 9 August, have been returned to you due to damage in transit. Process a credit note (Ref C376) for £190.23 plus tax of £33.29. The credit note is dated 26 August and should be processed to Sales Fittings.
7. On 27 August, you sell Fastenings to an employee for a total of £54.05 (including tax) and receive cash in full settlement. Process the transaction using reference S278.
8. The cheque for £384.24 that you sent to Marlin & Partners on 31 July (Cheque No 481951) was not delivered. Process a cancellation for this cheque using the original cheque number and date.
9. Process the following payments:

Method	Date	Ref	Nominal Code	Details	Amount £	Tax Details
Cash	27 Aug	CP4293	7852	Delivery	131.60	Including tax
Cheque	27 Aug	481954	7857	Subscriptions	208.00	No tax
Cheque	28 Aug	481955	7850	Rent	6 000.00	No tax

10. You are given the following Wages Summary and are asked to process the necessary journal entry to incorporate this into the records. Use reference WJ513 and date 28 August.

WAGES SUMMARY - Week Ending 28 August	
Gross Wages	1 489.62
PAYE Income Tax	190.20
Employees' National Insurance	270.40
Net Wages	1 029.02
Employers' National Insurance	290.50

11. On 28 August, you transfer £1 250.00 from the Bank Current Account into the Cash Account, using reference 481956.
12. On 29 August, you pay Net Wages of £1 029.02 (exempt) by cash. Process this payment using reference CP4294.

13. You are given the following cheques received from customers. Enter these into the records, ensuring that they are correctly allocated.

Date	Customer	Cheque No	Details	Amount (£)
27 Aug	Roberts & Sons	504463	Inv 80333	100.74
28 Aug	Dawes Manufacturing	221043	Inv 80359	689.96
28 Aug	Hopewell plc	216560	Inv 80350 / 80360	5 933.99
29 Aug	CBT Caravans	376008	Inv 80364 (disc £37.85) Inv 80372 (disc £325.32)	7 744.64

14. 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 (£)
A371	Arnold Parry Ltd	481957	Inv 08/226	446.66
N203	Norris Steel plc	481958	Inv 003280 (disc £172.54) Inv 003338 (disc £94.79)	5 700.72
R473	Ramba & Co	481959	Inv 138002 / 138138	3 093.01
W295	Weekes Supplies	481960	Inv W5416 / W5495	6 689.68

15. 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. <ul style="list-style-type: none"> • Bank Current Account • Cash Account 	
d)	Provide a printout of the Aged Creditor Analysis (Summary) Report at 31 August.	
e)	Provide a printout of the Customer Day Book showing all invoices processed in August.	
f)	Provide a printout of the remittance advice supporting Cheque No 481958 paid to Norris Steel plc on 31 August.	
g)	Provide a printout of the customer statement for CBT Caravans (A/C No 2996) dated 31 August.	
h)	Provide a printout of the sales invoice printed for Hopewell plc in task 5.	
i)	Provide a printout of the trial balance at 31 August.	

End of Examination

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3 Computerised Accounts – Level 2

3.4 Sample Marking Scheme/Worked answer

Solution: Task 16a

Date: 11/10/2008	Loames Hardware	Page: 1												
Time: 18:35:23	Customer Activity (Detailed)													
Date From: 01/01/1980	Date To: 31/08/2008	Customer From: ZZZZZZZZ												
Transaction From: 1	Transaction To: 99999999	N/C From: 99999999												
Incl b/fwd transaction: No	Excl later payment: No	Dept From: 0												
		Dept To: 999												
<hr/>														
A/C: 2877	Name: Byron Grant & Co	Contact: Tel:												
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B	
76	SI	08/07/2008	80280	4002		0	T1	1,075.64		1,075.64		N	-	
80	SI	15/07/2008	80304	4002		0	T1	821.90		821.90		N	-	
89	SI	04/08/2008	80366	4002		0	T1	3,266.84 *	3,266.84	3,266.84		N	-	
92	SI	09/08/2008	80369	4002		0	T1	2,898.49 *	2,898.49	2,898.49		N	-	
97	SI	15/08/2008	80374	4002		0	T1	2,655.32 *	2,655.32	2,655.32		N	-	
106	SR	26/07/2008	190037	1200	Sales Receipt	0	T9	1,897.54			1,897.54	-	N	
118	SI	26/08/2008	80381	4002		0	T1	715.08 *	715.08	715.08		N	-	
Totals:								<u>9,535.73</u>	<u>9,535.73</u>	<u>11,433.27</u>	<u>1,897.54</u>			
Amount Outstanding								9,535.73						
Amount Paid this period								1,897.54						
Credit Limit								0.00						
Turnover YTD								9,730.45						
<hr/>														
A/C: 2890	Name: Safar Hardware	Contact: Tel:												
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B	
75	SI	26/06/2008	80073	4000		0	T1	137.32 *	137.32	137.32		N	-	
83	SI	26/07/2008	80348	4000		0	T1	577.25 *	577.25	577.25		N	-	
99	SI	16/08/2008	80376	4000		0	T1	223.52 *	223.52	223.52		N	-	
120	SC	26/08/2008	C376	4000		0	T1	223.52 *	-223.52		223.52	-	N	
Totals:								<u>714.57</u>	<u>714.57</u>	<u>938.09</u>	<u>223.52</u>			
Amount Outstanding								714.57						
Amount Paid this period								0.00						
Credit Limit								0.00						
Turnover YTD								608.15						
<hr/>														
A/C: 2963	Name: Roberts & Sons	Contact: Tel:												
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B	
82	SI	24/07/2008	80333	4006		0	T1	100.74		100.74		N	-	
93	SI	09/08/2008	80370	4001		0	T1	2,164.77 *	2,164.77	2,164.77		N	-	
137	SR	27/08/2008	504463	1200	Sales Receipt	0	T9	100.74			100.74	-	N	
Totals:								<u>2,164.77</u>	<u>2,164.77</u>	<u>2,265.51</u>	<u>100.74</u>			
Amount Outstanding								2,164.77						
Amount Paid this period								100.74						
Credit Limit								0.00						
Turnover YTD								1,928.10						

Date: 11/10/2008
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Loames Hardware
Customer Activity (Detailed)

Page: 2

A/C:		Name:		Contact:		Tel:							
A/C: 2996		Name: CBT Caravans		Contact:		Tel:							
No.	Type	Date	Ref	N/C	Details	Debit	T/C	Value	OS	Debit	Credit	Y	B
78	SI	11/07/2008	80296	4001		0	T1	4,815.77		4,815.77		N	-
81	SI	22/07/2008	80329	4001		0	T1	3,308.45		3,308.45		N	-
87	SI	02/08/2008	80364	4001		0	T1	844.99		844.99		N	-
95	SI	09/08/2008	80372	4000		0	T1	7,262.82		7,262.82		N	-
98	SI	16/08/2008	80375	4001		0	T1	2,465.04 *	2,465.04	2,465.04		N	-
109	SR	31/07/2008	375288	1200	Sales Receipt	0	T9	7,951.36			7,951.36	-	N
110	SD	31/07/2008	375288	4009	Sales Discount	0	T9	372.86			372.86	-	-
115	SI	21/08/2008	80378	4000		0	T1	2,173.14 *	2,173.14	2,173.14		N	-
140	SR	29/08/2008	376008	1200	Sales Receipt	0	T9	7,744.64			7,744.64	-	N
141	SD	29/08/2008	376008	4009	Sales Discount	0	T9	363.17			363.17	-	-
Totals:								<u>4,638.18</u>	<u>4,638.18</u>	<u>21,070.21</u>	<u>16,432.03</u>		
Amount Outstanding								4,638.18					
Amount Paid this period								15,696.00					
Credit Limit								0.00					
Turnover YTD								18,066.65					
A/C: 3172		Name: Dawes Manufacturing		Contact:		Tel:							
No.	Type	Date	Ref	N/C	Details	Debit	T/C	Value	OS	Debit	Credit	Y	B
79	SI	14/07/2008	80300	4000		0	T1	954.57		954.57		N	-
85	SI	30/07/2008	80359	4003		0	T1	689.96		689.96		N	-
88	SI	04/08/2008	80365	4003		0	T1	1,689.12 *	1,689.12	1,689.12		N	-
100	SI	17/08/2008	80377	4005		0	T1	1,508.04 *	1,508.04	1,508.04		N	-
107	SR	26/07/2008	220883	1200	Sales Receipt	0	T9	954.57			954.57	-	N
138	SR	28/08/2008	221043	1200	Sales Receipt	0	T9	689.96			689.96	-	N
Totals:								<u>3,197.16</u>	<u>3,197.16</u>	<u>4,841.69</u>	<u>1,644.53</u>		
Amount Outstanding								3,197.16					
Amount Paid this period								1,644.53					
Credit Limit								0.00					
Turnover YTD								4,120.59					
A/C: 3192		Name: Hopewellpic		Contact:		Tel:							
No.	Type	Date	Ref	N/C	Details	Debit	T/C	Value	OS	Debit	Credit	Y	B
84	SI	26/07/2008	80350	4006		0	T1	4,399.42		4,399.42		N	-
86	SI	30/07/2008	80360	4005		0	T1	1,534.57		1,534.57		N	-
91	SI	07/08/2008	80368	4000		0	T1	719.72 *	719.72	719.72		N	-
94	SI	09/08/2008	80371	4005		0	T1	6,110.00 *	6,110.00	6,110.00		N	-
119	SI	26/08/2008	80832	4006	Miscellaneous	0	T1	1,504.47 *	1,504.47	1,504.47		N	-
139	SR	28/08/2008	216560	1200	Sales Receipt	0	T9	5,933.99			5,933.99	-	N
Totals:								<u>8,334.19</u>	<u>8,334.19</u>	<u>14,268.18</u>	<u>5,933.99</u>		
Amount Outstanding								8,334.19					
Amount Paid this period								5,933.99					
Credit Limit								0.00					
Turnover YTD								12,143.14					
A/C: 3227		Name: Dean Kitchens Ltd		Contact:		Tel:							
No.	Type	Date	Ref	N/C	Details	Debit	T/C	Value	OS	Debit	Credit	Y	B
77	SI	08/07/2008	80284	4004		0	T1	1,919.36		1,919.36		N	-
90	SI	05/08/2008	80367	4004		0	T1	435.16 *	435.16	435.16		N	-
96	SI	12/08/2008	80373	4004		0	T1	823.25 *	823.25	823.25		N	-
108	SR	29/07/2008	009432	1200	Sales Receipt	0	T9	1,919.36			1,919.36	-	N
Totals:								<u>1,258.41</u>	<u>1,258.41</u>	<u>3,177.77</u>	<u>1,919.36</u>		
Amount Outstanding								1,258.41					
Amount Paid this period								1,919.36					
Credit Limit								0.00					
Turnover YTD								2,704.49					

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 Time: 18:35:23

Loames Hardware
Customer Activity (Detailed)

Page: 3

A/C:		Name:		Contact:		Tel:							
A/C:	3348	Name:	Crabtree & Co	Contact:		Tel:							
No.	Type	Date	Ref	N/C	Details	Debt	T/C	Value	OS	Debt	Credit	V	B
116	SI	23/08/2008	80379	4005		0	T1	5,170.00 *	5,170.00	5,170.00		N	-
Totals:								<u>5,170.00</u>	<u>5,170.00</u>	<u>5,170.00</u>			
Amount Outstanding								5,170.00					
Amount Paid this period								0.00					
Credit Limit								0.00					
Turnover YTD								4,400.00					
A/C:		Name:		Contact:		Tel:							
A/C:	3359	Name:	C Simpkin Limited	Contact:		Tel:							
No.	Type	Date	Ref	N/C	Details	Debt	T/C	Value	OS	Debt	Credit	V	B
117	SI	26/08/2008	80380	4001		0	T1	955.58 *	955.58	955.58		N	-
Totals:								<u>955.58</u>	<u>955.58</u>	<u>955.58</u>			
Amount Outstanding								955.58					
Amount Paid this period								0.00					
Credit Limit								0.00					
Turnover YTD								813.26					

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Loames Hardware
Customer Address List

Page: 1

Customer From:
Customer To: ZZZZZZ

<u>A/C</u>	<u>Name & Address</u>	<u>Contact Name</u>	<u>Telephone</u>	<u>Fax</u>
2877	Byron Grant & Co 52 Westwick Road Doncaster Sth Yorkshire DN4 7DT			
2890	Saffar Hardware Unit 12 South Street Estate Cardiff CF1 2SL			
2963	Roberts & Sons Britannia Way Richmond Gr London TW9 6DA			
2996	CBT Caravans Rennick Works York Road Beverly HU17 3TH			
3172	Dawes Manufacturing 167 Holland Way Burnley Lancashire BB11 4DK			
3192	Hopewell plc Russell House Bailey Road Chiswick W4 8HC			
3227	Dean Kitchens Ltd 42 Wilberforce Way Arlaby Hull HU10 6YD			
3348	Crabtree & Co Shop Unit 3 Ashton Estate Worcester WR2 4XY			
3359	C Simplin Limited 42 Campbell Way Pontefract West Yorkshire WF8 6AJ			

Solution: Task 16b

Date: 11/10/2008		<u>Loames Hardware</u>				Page: 1						
Time: 18:44:10		<u>Supplier Activity (Detailed)</u>										
Date From:	01/01/1980	Supplier From:										
Date To:	31/08/2008	Supplier To:	ZZZZZZZZ									
Transaction From:	1	N/C From:	99999999									
Transaction To:	99999999	N/C To:	99999999									
Inc b/fwd transaction:	No	Dept From:	0									
Ex: later payment:	No	Dept To:	999									
A/C:	A371	Name:	Arnold Parry Ltd	Contact:	Tel:							
No.	Type	Date	Ref	N/C	Details	Dept T/C	Value	0.5	Debit	Credit	V	B.
58	PI	11/07/2008	07880	5001		0 T1	5,193.50	0.00		5,193.50	N	-
61	PI	23/07/2008	07834	5001		0 T1	1,074.98	0.00		1,074.98	N	-
69	PI	11/08/2008	08226	5000		0 T1	446.66	0.00		446.66	N	-
74	PI	14/08/2008	08420	5003		0 T1	265.97 *	265.97		265.97	N	-
101	PP	31/07/2008	481950	1200	Purchase Payment	0 T9	6,268.48	0.00	6,268.48		-	N
146	PP	31/08/2008	481957	1200	Purchase Payment	0 T9	446.66	0.00	446.66		-	N
Totals:							<u>265.97</u>	<u>265.97</u>	<u>6,715.14</u>	<u>6,981.11</u>		
Amount Outstanding				265.97								
Amount paid this period				6,715.14								
Credit Limit				0.00								
Turnover YTD				5,941.38								
A/C:	M228	Name:	Marlin & Partners	Contact:	Tel:							
No.	Type	Date	Ref	N/C	Details	Dept T/C	Value	0.5	Debit	Credit	V	B.
56	PI	05/07/2008	7608	5003		0 T0	384.24	0.00		384.24	N	-
72	PI	14/08/2008	7722	5003		0 T0	98.56 *	98.56		98.56	N	-
102	PP	31/07/2008	CANCEL	1200	Purchase Payment	0 T9	384.24	0.00	384.24		-	N
122	PI	31/07/2008	CANCEL	9999	Cancelled Cheque	0 T9	384.24 *	384.24		384.24	-	-
Totals:							<u>482.80</u>	<u>482.80</u>	<u>384.24</u>	<u>867.04</u>		
Amount Outstanding				482.80								
Amount paid this period				0.00								
Credit Limit				0.00								
Turnover YTD				482.80								
A/C:	N203	Name:	Norris Steelpk	Contact:	Tel:							
No.	Type	Date	Ref	N/C	Details	Dept T/C	Value	0.5	Debit	Credit	V	B.
55	PI	02/07/2008	002766	5000		0 T1	9,987.04	0.00		9,987.04	N	-
60	PI	22/07/2008	003072	5000		0 T1	3,201.46	0.00		3,201.46	N	-
65	PI	03/08/2008	003280	5000		0 T1	3,851.89	0.00		3,851.89	N	-
68	PI	07/08/2008	003338	5000		0 T1	2,116.16	0.00		2,116.16	N	-
73	PI	14/08/2008	003539	5000		0 T1	13,155.81 *	13,155.81		13,155.81	N	-
103	PP	31/07/2008	481952	1200	Purchase Payment	0 T9	12,397.75	0.00	12,397.75		-	N
104	PD	31/07/2008	481952	5009	Purchase Discount	0 T9	590.75	0.00	590.75		-	-
113	PI	20/08/2008	003628	5000		0 T1	3,748.56 *	3,748.56		3,748.56	N	-
142	PP	31/08/2008	481958	1200	Purchase Payment	0 T9	5,700.72	0.00	5,700.72		-	N
143	PD	31/08/2008	481958	5009	Purchase Discount	0 T9	267.33	0.00	267.33		-	-
Totals:							<u>16,904.37</u>	<u>16,904.37</u>	<u>19,156.55</u>	<u>36,060.92</u>		
Amount Outstanding				16,904.37								
Amount paid this period				18,298.47								
Credit Limit				0.00								
Turnover YTD				30,920.41								
A/C:	R473	Name:	Ramba & Co	Contact:	Tel:							
No.	Type	Date	Ref	N/C	Details	Dept T/C	Value	0.5	Debit	Credit	V	B.
59	PI	13/07/2008	138002	5003		0 T1	602.01	0.00		602.01	N	-
63	PI	28/07/2008	138138	5002		0 T1	2,491.00	0.00		2,491.00	N	-
66	PI	03/08/2008	138486	5002		0 T1	163.09 *	163.09		163.09	N	-
71	PI	12/08/2008	138966	5002		0 T1	97.10 *	97.10		97.10	N	-
144	PP	31/08/2008	481959	1200	Purchase Payment	0 T9	3,093.01	0.00	3,093.01		-	N
Totals:							<u>260.19</u>	<u>260.19</u>	<u>3,093.01</u>	<u>3,353.20</u>		
Amount Outstanding				260.19								
Amount paid this period				3,093.01								
Credit Limit				0.00								
Turnover YTD				2,853.79								

Date: 11/10/2008
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Loames Hardware
Supplier Activity (Detailed)

Page: 2

A/C:		Name:		Contact:		Tel:							
S219		Scheller Bldm											
No.	Type	Date	Ref	N/C	Details	Debt T/C	Value	O/S	Debit	Credit	V	B	
112	PI	20.08/2008	J4160	5001		0 T1	9,682.14 *	9,682.14		9,682.14	N	-	
Totals:								<u>9,682.14</u>	<u>9,682.14</u>	<u>0.00</u>	<u>9,682.14</u>		
Amount Outstanding						9,682.14							
Amount paid this period						0.00							
Credit Limit						0.00							
Turnover YTD						8,240.12							
W295		Weekes Supplies											
57	PI	06.07/2008	W5136	5000		0 T1	3,226.08	0.00		3,226.08	N	-	
62	PI	28.07/2008	W5380	5000		0 T1	725.49	0.00		725.49	N	-	
64	PI	01.08/2008	W5416	5000		0 T1	1,718.88	0.00		1,718.88	N	-	
67	PI	06.08/2008	W5495	5001		0 T1	4,970.80	0.00		4,970.80	N	-	
70	PI	11.08/2008	W5571	5002		0 T1	140.48 *	140.48		140.48	N	-	
105	PP	31.07/2008	481953	1200	Purchase Payment	0 T9	3,951.57	0.00	3,951.57		-	N	
114	PI	22.08/2008	W5760	5002		0 T1	2,214.24 *	2,214.24		2,214.24	N	-	
145	PP	31.08/2008	481960	1200	Purchase Payment	0 T9	6,689.68	0.00	6,689.68		-	N	
Totals:								<u>23,54.72</u>	<u>2,354.72</u>	<u>10,641.25</u>	<u>12,995.97</u>		
Amount Outstanding						2,354.72							
Amount paid this period						10,641.25							
Credit Limit						0.00							
Turnover YTD						11,060.41							
W492		Williams & Sons											
111	PI	18.08/2008	85005	7856		0 T0	211.00 *	211.00		211.00	N	-	
Totals:								<u>211.00</u>	<u>211.00</u>	<u>0.00</u>	<u>211.00</u>		
Amount Outstanding						211.00							
Amount paid this period						0.00							
Credit Limit						0.00							
Turnover YTD						211.00							

Date: 11/10/2008

Time: 18:45:44

Loames Hardware
Supplier Address List

Page: 1

Supplier From:
Supplier To: ZZZZZZZZ

<u>A/C</u>	<u>Name</u>	<u>Contact</u>	<u>Telephone</u>	<u>Fax</u>
A371	Arnold Parry Ltd 14 Greenway Road Kingswinford West Midlands DY6 4RK			
M228	Madin & Partners Keats House Woking Surrey GU21 8JZ			
N203	Norris Steel plc Norris House Tafton Way Leicester LE1 2SH			
R473	Ramba & Co Great Briar St Hyde Gtr Manchester SK14 6HN			
S219	Scheller Blohm Gerhostrasse 18 20772 Hamburg Germany			
W295	Weekes Supplies 17 Wallace Lane Coventry West Midlands CV1 5HJ			
W492	Williams & Sons 122 Orme Street Motherwell N Lanarkshire ML1 7LP			

Solution: Task 16c

Date:		11/10/2008	<u>Loames Hardware</u>				Page:		1			
Time:		18:47:32	<u>Nominal Activity</u>									
Date From:	01/01/1980	N/C From:										
Date To:	31/08/2008	N/C To:	99999999									
Transaction From:	1											
Transaction To:	99999999											
N/C:	1200	Name:	Bank Current Account				Account Balance:	35,418.32 DR				
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
1	JD	01/07/2008	1200	O/Bal	Opening Balance	0	T9	54,432.03	54,432.03	-	-	
101	PP	31/07/2008	A371	481950	Purchase Payment	0	T9	6,268.48		6,268.48	-	N
102	PP	31/07/2008	M228	CANCEL	Purchase Payment	0	T9	384.24		384.24	-	N
103	PP	31/07/2008	N203	481952	Purchase Payment	0	T9	12,597.75		12,597.75	-	N
105	PP	31/07/2008	W295	481953	Purchase Payment	0	T9	3,951.57		3,951.57	-	N
106	SR	26/07/2008	2877	190057	Sales Receipt	0	T9	1,897.54	1,897.54		-	N
107	SR	26/07/2008	3172	220883	Sales Receipt	0	T9	954.57	954.57		-	N
108	SR	29/07/2008	3227	009432	Sales Receipt	0	T9	1,919.36	1,919.36		-	N
109	SR	31/07/2008	2996	375288	Sales Receipt	0	T9	7,951.36	7,951.36		-	N
123	JD	31/07/2008	1200	VOID	Cancelled Cheque - M228	0	T9	384.24	384.24		-	N
126	BP	27/08/2008	1200	481954		0	T0	208.00			208.00	N
127	BP	28/08/2008	1200	481955		0	T0	6,000.00			6,000.00	N
134	JC	28/08/2008	1200	481956	Bank Transfer	0	T9	1,250.00			1,250.00	N
137	SR	27/08/2008	2963	504463	Sales Receipt	0	T9	100.74	100.74		-	N
138	SR	28/08/2008	3172	221043	Sales Receipt	0	T9	689.96	689.96		-	N
139	SR	28/08/2008	3192	216560	Sales Receipt	0	T9	5,933.99	5,933.99		-	N
140	SR	29/08/2008	2996	376008	Sales Receipt	0	T9	7,744.64	7,744.64		-	N
142	PP	31/08/2008	N203	481958	Purchase Payment	0	T9	5,700.72		5,700.72	-	N
144	PP	31/08/2008	R473	481959	Purchase Payment	0	T9	3,093.01		3,093.01	-	N
145	PP	31/08/2008	W295	481960	Purchase Payment	0	T9	6,689.68		6,689.68	-	N
146	PP	31/08/2008	A371	481957	Purchase Payment	0	T9	446.66		446.66	-	N
Totals:								82,008.43	46,590.11			
History Balance:								35,418.32				
N/C:	1230	Name:	Cash Account				Account Balance:	456.89 DR				
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
3	JD	01/07/2008	1230	O/Bal	Opening Balance	0	T9	313.46	313.46		-	-
121	BR	27/08/2008	1230	S278		0	T1	54.05	54.05		N	N
125	BP	27/08/2008	1230	CP4293		0	T1	131.60		131.60	N	N
135	JD	28/08/2008	1230	481956	Bank Transfer	0	T9	1,250.00	1,250.00		-	N
136	BP	29/08/2008	1230	CP4294		0	T0	1,029.02		1,029.02	N	N
Totals:								1,617.51	1,160.62			
History Balance:								456.89				

Solution: Task 16d

Date:		29/03/2008	<u>Loames Hardware</u>				Page:		1	
Time:		21:05:02	<u>Aged Creditors Analysis (Summary)</u>							
Report Date:	31/08/2008	Supplier From:								
Include future transactions:	No	Supplier To:	ZZZZZZZZ							
Exclude Later Payments:	No									
A/C	Name	Credit Limit	Turnover	Balance	Future	Current	Period 1	Period 2	Period 3	Other
A371	Arnold Perry Ltd	0.00	5,941.39	265.97	0.00	265.97	0.00	0.00	0.00	0.00
M228	Martin & Furners	0.00	482.80	482.80	0.00	58.56	384.24	0.00	0.00	0.00
N203	Harris Steelink	0.00	30,920.41	16,904.37	0.00	16,904.37	0.00	0.00	0.00	0.00
R473	Embs & Co	0.00	2,953.77	269.19	0.00	269.19	0.00	0.00	0.00	0.00
S219	Scheller Elekt	0.00	8,240.12	9,682.14	0.00	9,682.14	0.00	0.00	0.00	0.00
W295	Weekes Supplies	0.00	11,900.41	2,354.72	0.00	2,354.72	0.00	0.00	0.00	0.00
W492	Williams & Sons	0.00	211.00	211.00	0.00	211.00	0.00	0.00	0.00	0.00
Totals:			<u>59,709.01</u>	<u>30,361.10</u>	<u>0.00</u>	<u>29,776.95</u>	<u>384.24</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Solution: Task 16e

Date: 11/10/2008		<u>Loames Hardware</u>				Page: 1			
Time: 18:50:43		<u>Day Books: Customer Invoices (Summary)</u>							
Date From: 01/08/2008		Customer From:							
Date To: 31/08/2008		Customer To: <u>ZZZZZZ</u>							
Transaction From: 1									
Transaction To: 99999999									
<u>Tran No.</u>	<u>Items</u>	<u>Type</u>	<u>Date</u>	<u>A/C Ref</u>	<u>Inv Ref</u>	<u>Details</u>	<u>Net Amount</u>	<u>Tax Amount</u>	<u>Gross Amount</u>
87	1	SI	02/08/2008	2996	80364		724.54	120.45	844.99
88	1	SI	04/08/2008	3172	80365		1,437.55	251.57	1,689.12
89	1	SI	04/08/2008	2877	80366		2,780.29	486.55	3,266.84
90	1	SI	05/08/2008	3227	80367		370.35	64.81	435.16
91	1	SI	07/08/2008	3192	80368		612.53	107.19	719.72
92	1	SI	09/08/2008	2877	80369		2,466.80	431.69	2,898.49
93	1	SI	09/08/2008	2963	80370		1,842.36	322.41	2,164.77
94	1	SI	09/08/2008	3192	80371		5,200.00	910.00	6,110.00
95	1	SI	09/08/2008	2996	80372		6,227.50	1,035.32	7,262.82
96	1	SI	12/08/2008	3227	80373		700.64	122.61	823.25
97	1	SI	15/08/2008	2877	80374		2,259.85	395.47	2,655.32
98	1	SI	16/08/2008	2996	80375		2,113.65	351.39	2,465.04
99	1	SI	16/08/2008	2890	80376		190.23	33.29	223.52
100	1	SI	17/08/2008	3172	80377		1,283.44	224.60	1,508.04
115	1	SI	21/08/2008	2996	80378		1,863.36	309.78	2,173.14
116	1	SI	23/08/2008	3348	80379		4,400.00	770.00	5,170.00
117	1	SI	26/08/2008	3359	80380		813.26	142.32	955.58
118	1	SI	26/08/2008	2877	80381		608.58	106.50	715.08
119	1	SI	26/08/2008	3192	80832	Miscellaneous	1,280.40	224.07	1,504.47
Totals:							<u>37,175.33</u>	<u>6,410.02</u>	<u>43,585.35</u>

Solution: Task 16f

Loames Hardware
 Unit 6
 West Estate
 Lancaster
 LA1 6RV

To N203

Norris Steel plc
 Norris House
 Tafton Way
 Leicester
 LE1 2SH

Date 31/08/2008

Cheque No 481958

REMITTANCE ADVICE

NOTE: All values are shown in Pound Sterling

Date	Ref. #	Details	Debit	Credit
03/08/2008	003280			£ 3,851.89
31/08/2008		Discount	£ 172.54	
07/08/2008	003338			£ 2,116.16
31/08/2008		Discount	£ 94.79	

Amount Paid
 £ 5,700.72

Solution: Task 16g

Statement

From

Loames Hardware
Unit 6
West Estate
Lancaster
LA1 6RV

To:

CBT Caravans
Renwick Works
York Road
Beverley
HU17 3TH

A/c Ref. 2996

Date 29 Mar 2008

Transactions NOTE: All values are shown in Pound Sterling

<u>Date</u>	<u>Ref.</u>	<u>Details</u>		<u>Debit</u>		<u>Credit</u>
11/07/2008	80296	Goods/Services	£	4815.77		
22/07/2008	80329	Goods/Services	£	3508.45		
02/08/2008	80364	Goods/Services	£	844.99		
09/08/2008	80372	Goods/Services	£	7262.82		
16/08/2008	80375	Goods/Services	£	2465.04		
31/07/2008	375288	Payment			£	7951.36
31/07/2008	375288	Discount			£	372.86
21/08/2008	80378	Goods/Services	£	2173.14		

<u>Current</u>	<u>Period 1</u>	<u>Period 2</u>	<u>Period 3</u>	<u>Older</u>
£ 12745.99	£ 0.00	£ 0.00	£ 0.00	£ 0.00
Amount Due				£ 12745.99

Solution: Task 16h

Invoice

From

Loames Hardware
Unit 6
West Estate
Lancaster
LA1 6RV

VAT Reg No:

To:

Hopewell plc
Russell House
Bailey Road
Chiswick
W4 8HC

VAT Reg No:

Invoice No. 80382

Invoice / Tax Date 26/08/2008

Customer Order No.

Account No. 3192

Quantity	Details	Disc %	Disc Amt	Net	VAT Rate	VAT
1.00	Miscellaneous	0.00	0.00	1,280.40	17.50	224.07
Total Net Amount						1,280.40
Carriage Net						0.00
Total VAT Amount						224.07
Invoice Total						1,504.47
Euro Total						0.00

Solution: Task 16i

Date: 11/10/2008		Loames Hardware		Page: 1
Time: 20:35:26		<u>Period Trial Balance</u>		
To Period: Month 8, August 2008				
<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>	
1100	Debtors Control Account	35,968.59		
1200	Bank Current Account	35,418.32		
1230	Cash Account	456.89		
2100	Creditors Control Account			30,161.19
2200	Sales Tax Control Account			9,390.00
2201	Purchase Tax Control Account	10,076.83		
2210	PAYE Control			2,154.00
2211	National Insurance Control			2,057.00
3000	Capital			10,000.00
3200	Profit and Loss Account			14,438.54
4000	Sales Fittings			112,544.84
4001	Sales Fastenings			98,816.87
4002	Sales Building			50,790.97
4003	Sales Joinery			33,680.71
4004	Sales Plumbing			14,137.56
4005	Sales Equipment			55,595.46
4006	Sales Miscellaneous			27,106.05
4009	Discounts Allowed	2,883.53		
5000	Purchases Hardware	175,429.22		
5001	Purchases Equipment	47,247.64		
5002	Purchases Consumables	6,510.59		
5003	Purchases Miscellaneous	13,984.39		
5009	Discounts Taken			2,671.30
7005	Wages & Salaries	46,395.82		
7006	Employers' National Insurance	3,103.60		
7850	Rent & Rates	49,411.60		
7851	Warehouse Costs	8,750.76		
7852	Delivery	5,026.08		
7853	Stationery & Advertising	3,235.11		
7854	Motor & Travel	10,463.72		
7855	Secretarial	8,762.80		
7856	Maintenance	211.00		
7857	Subscriptions	208.00		
	Totals:	<u>463,544.49</u>		<u>463,544.49</u>

Batch Totals

	Net	Tax	Gross
Sales	7 685.20	1 328.60	9 013.80
Purchases	13 549.78	2 306.16	15 855.94

4 Computerised Accounts – Level 3

4.1 Syllabus objectives

Unit 003

Level 3 Award in Computerised Accounts

Level: 3

Credit value: 8

Unit aims

The aim of the qualification is to enable learners to carry out everyday operational parts of computerised accounting, involving the interpretation and processing of both routine and non-routine transactions, together with the production of accounting reports such as profit and loss accounts and balance sheets.

Learning outcomes

There are **five** learning outcomes to this unit. The learner will be able to:

- know how to set up master data on a computerised accounts software package
- process accounting transactions on a computerised accounts software package
- understand how to process adjustments
- understand how to process period end adjustments
- select and print accounting reports for management purposes

Guided learning hours

It is recommended that **60** hours should be allocated for this unit. This may be on a full-time or part-time basis.

Details of the relationship between the unit and relevant national occupational standards

This unit is linked to the Level 2 and 3 NVQ in Accounting

Endorsement of the unit by a sector or other appropriate body

This unit is endorsed by the Financial Services Skills Council (FSSC)

Key Skills

This unit contributes towards the Key Skills in the following areas:

- Communication
- Application of Number
- Information Technology

Assessment and grading

This unit will be assessed by a two hour 30 minute question paper, which will be externally marked.

The examination paper will take the format of a number of practical tasks. Candidates will be permitted to use a calculator during the examination and will be responsible for any printing required.

Candidates are allowed to print **one draft copy only** of all required printouts for proof reading purposes during the examination period. Final printouts may be produced after the duration of the examination.

Unit 003

Level 3 Award in Computerised Accounts

Outcome 1

Know how to set up master data on a computerised accounts software package

Assessment Criteria

Underpinning knowledge

The learner can:

1.1 set up customer information

1.2 set up supplier information

Guidance notes

1.1-1.2 information: settlement terms, credit limits, contact details

Unit 003

Level 3 Award in Computerised Accounts

Outcome 2

Process accounting transactions on a computerised accounts software package

Assessment Criteria

Underpinning knowledge

The learner can:

- 2.1 process information in respect of the sales ledger
- 2.2 process information in respect of the purchase ledger
- 2.3 allocate supplier payments
- 2.4 allocate customer payments
- 2.5 process returned and cancelled cheques
- 2.6 process transfers between bank accounts and cash accounts
- 2.7 process nominal journal entries
- 2.8 process cash and cheque payments and receipts involving discounts
- 2.9 calculate and reconcile batch totals
- 2.10 add accounts to the nominal ledger
- 2.11 calculate and process supplier payments according to given terms and conditions
- 2.12 process transactions via a suspense account
- 2.13 set up and amend bank standing orders

Guidance notes

Information: invoices, payments, credit notes

Unit 003

Level 3 Award in Computerised Accounts

Outcome 3

Understand how to process adjustments

Assessment Criteria

Underpinning knowledge

The learner can:

- 3.1 process contras between sales ledger accounts and purchase ledger accounts
- 3.2 process entries involving the purchase and disposal or scrapping of fixed assets
- 3.3 calculate and process the profit or loss on fixed asset disposal

Unit 003

Level 3 Award in Computerised Accounts

Outcome 4

Understand how to process period end adjustments

Assessment Criteria

Underpinning knowledge

The learner can:

4.1 create a provision for bad debts

4.2 adjust a provision for bad debts

4.3 write off bad debts

4.4 process small balance write-offs

4.5 calculate depreciation of fixed assets

4.6 process depreciation of fixed assets

4.7 process entries to reverse opening stock, prepayments and accruals

4.8 process entries in respect of closing stock

4.9 calculate and process entries in respect of closing prepayments and accruals

Guidance notes

4.2 increase or decrease provision

4.5 calculations using the straight-line method and reducing balance method

Unit 003

Level 3 Award in Computerised Accounts

Outcome 5

Select and print accounting reports for management purposes

Assessment Criteria

Underpinning knowledge

The learner can:

- 5.1 produce a supplier day book report for a specified period
- 5.2 produce a customer day book report for a specified period
- 5.3 produce an audit trail for a specified period
- 5.4 produce a profit and loss account for a specified period
- 5.5 produce a balance sheet at a specified date
- 5.6 produce a trial balance
- 5.7 produce bank current account and cash account reports
- 5.8 produce nominal ledger reports
- 5.9 produce sales and customer ledger reports
- 5.10 produce purchase and supplier ledger reports
- 5.11 prepare and print a bank reconciliation report
- 5.12 prepare remittance advices
- 5.13 produce aged creditor analysis
- 5.14 produce a record of recurring entries

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4 Computerised Accounts – Level 3

4.2 Specialist Tutor Input

This paper must be returned with the candidate's work. Failure to do so will result in delay in processing the candidates' scripts.



8989-03-003

Sample 2

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 the 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 examinations is 2 hours 30 minutes 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 materials, paper and electronic, must be returned to City & Guilds with the candidates' 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 **Tyson Signs** with respect to the Sales, Purchase & Nominal Ledgers as required by the software package in use and enter the company address as follows:

Unit 5, Howell Estate, West Bromwich, B70 3FL

Where there is difficulty initialising the system with a new company name, you may allocate an existing company name and inform the candidates of this.

Due to the wide variety of software packages on the market it may be necessary for you to make minor alterations when inputting data, eg including tax codes, reference names, etc. Make sure candidates' attention is also drawn to any additions/omissions necessary when they are entering data.

Enter the information on the following pages for Tyson Signs into your storage medium.

Input dates using an appropriate year. For the purpose of this examination assume the rate of tax is 17.5%. When inputting sales and purchase invoices, please ensure that the net, tax and gross figures correspond to those detailed.

1 Input Customer data **exactly** as detailed in the schedule below:

A/C No	Name	Address	Contact Name	Contact No	Credit Limit	Terms
2703	Cohen Corporation	Stone House Welling Street Swindon GL51 7SP	Sharon Gold	01793 262371	£20 000	30 days net
2734	Hope Contractors	Border Street Carlisle Cumbria CA1 8JM	Jim Robson	01228 770920	£30 000	5% discount for 30 day settlement
2760	Huby Architects	Burstall House Abbots Way Gateshead NE8 7GV	Jon Thwaites	0191 433 2880	£5 000	30 days net
2880	Pawson & Co Ltd	Howlett Centre Edward St Huddersfield HD3 2TA	Nicola Richards	01484 423116	£10 000	30 days net
2893	Riding Stores plc	Brent Building Western Road Bath BA4 3PT	Sue Dixon	01225 505697	£3 000	30 days net
2895	S Huggett & Son	14 Denton Lane Broadway Scunthorpe DN15 6CX	Pat Huggett	01724 663088	£8 000	30 days net
2900	Jenkins & Carter	82 Garden Street Richmond Greater London TW9 2YH	Anne Moore	0208 607 1818	£10 000	30 days net
2908	Immon Design	Brouwerstraat 17 Antwerp 2274 Belgium	Eric Thys	323 226 5077	£25 000	30 days net

2 Input Supplier data to **exactly** as detailed in the schedule below:

A/C No	Name	Address	Contact Name	Contact No	Credit Limit	Terms
B342	Barnett Paints	Topton Works Jackson Street Keighley BD21 4SL	Usman Nadir	01535 663070	£25 000	30 days net
B376	Bond Partnership	Dutton House West Way Hendon NW4 4YG	Hannah Jordan	0181 203 8180	£2 500	30 days net
C411	CB Factors Ltd	Unit 32C Chalk Way Estate Gretna DG16 9JV	Brian Holt	01461 220881	£4 000	30 days net
H229	Horton Limited	6 Ashton Way Elstree Hertfordshire WD6 3DC	Laura Warden	0181 208 4237	£2 000	30 days net
P608	Pawson & Co Ltd	Howlett Centre Edward St Huddersfield HD3 1TA	Nicola Richards	01484 423116	£10 000	30 days net
R238	Riby Plastics plc	Railway Works Sutton Street Crewe CW1 6KR	Mandy Burton	01270 511630	£25 000	5% discount for 30 day settlement

3 Input Customer ledger opening balances as follows.

A/C No	Customer	Reference	Date	Amount
2703	Cohen Corporation	42663	17 Feb	1 263.85
		42690	28 Feb	4 155.45
2734	Hope Contractors	43106	18 March	817.40
2760	Huby Architects	42675	20 Feb	1 190.33
2880	Pawson & Co Ltd	42883	5 March	2 464.80
2893	Riding Stores plc	42904	8 March	196.77
		43022	14 March	627.50
2895	S Huggett & Son	42695	22 Feb	2 730.12
2900	Jenkins & Carter	42866	3 March	3 558.78
		42935	11 March	812.00
2908	Immon Design	42691	28 Feb	7 151.46
				24 968.46

4 Input Supplier ledger opening balances as follows.

A/C No	Supplier	Reference	Date	Amount
B342	Barnett Paints	0677042	23 Feb	1 207.88
		0677834	28 Feb	4 009.41
		0678230	4 March	312.95
B376	Bond Partnership	B2730	11 March	882.75
C411	CB Factors Ltd	03-3701	3 March	903.90
H229	Horton Limited	3/827	26 Feb	119.82
P608	Pawson & Co Ltd	1904	3 March	236.59
R238	Riby Plastics plc	RP1937	4 March	2 402.66
		RP2004	8 March	1 513.38
				11 589.34

5 Input Nominal ledger opening balances as follows, dated 24 March.

Nom Code	Name	Debit	Credit
0050	Motor Vehicles Cost	84 270.00	
0051	Motor Vehicles Depreciation		45 270.00
1001	Stock	23 156.00	
1101	Bad Debt Provision		814.00
1103	Prepayments	1 260.00	
1200	Bank Current Account	2 484.14	
1230	Cash Account	271.33	
2109	Accruals		1 440.00
2202	Sales & Purchase Tax Liability		3 441.85
3000	Capital		20 000.00
3200	Profit and Loss Account		15 272.19
4000	Sales Office Signs		16 743.65
4001	Sales Road Signs		38 912.70
4002	Sales Shop Signage		11 609.84
4003	Sales Contracts		48 480.43
4004	Sales Export		24 180.63
4005	Sales Miscellaneous		4 280.41
4009	Discounts Allowed	2 041.30	
5000	Purchases Plastics	34 160.88	
5001	Purchases Paint & Inks	14 374.12	
5002	Purchases Other Materials	11 036.40	
5009	Discounts Taken		1 116.80
5100	Carriage Inwards	168.36	
5200	Opening Stock	29 400.00	
5201	Closing Stock		23 156.00
7850	Property Rental & Rates	12 657.90	
7851	Workshop Costs	2 514.28	
7852	Legal & Professional	2 440.00	
7853	Motor & Travel	6 230.45	
7854	Staff Costs	11 679.15	
7855	General Expenses	923.54	
8000	Depreciation	1 950.00	
8100	Bad Debt Write Off	48.53	
8102	Bad Debt Provision	273.00	
Totals		241 339.38	254 718.50

6 Input the following sales invoices:

A/C No	Customer	Date	Inv Ref	Nominal Code	Net	Tax	Gross
2703	Cohen Corporation	28 March	43109	4000	119.83	20.97	140.80
2734	Hope Contractors	29 March	43110	4003	4 203.13	698.77	4 901.90
2880	Pawson & Co Ltd	1 April	43111	4005	614.82	107.59	722.41
2900	Jenkins & Carter	2 April	43112	4002	2 500.00	437.50	2 937.50
2893	Riding Stores plc	5 April	43113	4000	370.00	64.75	434.75
2703	Cohen Corporation	5 April	43114	4001	1 583.83	277.17	1 861.00
2760	Huby Architects	8 April	43115	4000	814.75	142.58	957.33
2895	S Huggett & Son	8 April	43116	4003	1 240.23	217.04	1 457.27
2734	Hope Contractors	8 April	43117	4003	1 495.24	248.58	1 743.82
2900	Jenkins & Carter	11 April	43118	4005	82.98	14.52	97.50
2908	Immon Design	12 April	43119	4004	5 421.50	948.76	6 370.26
2734	Hope Contractors	12 April	43120	4003	2 883.62	479.40	3 363.02
2895	S Huggett & Son	13 April	43121	4001	804.54	140.79	945.33
2880	Pawson & Co Ltd	13 April	43122	4000	241.20	42.21	283.41
2703	Cohen Corporation	15 April	43123	4002	3 042.00	532.35	3 574.35
2734	Hope Contractors	15 April	43124	4003	1 980.28	329.22	2 309.50
Totals					27 397.95	4 702.20	32 100.15

7 Input the following purchase invoices.

A/C No	Supplier	Date	Inv Ref	Nominal Code	Net	Tax	Gross
B342	Barnett Paints	26 March	0691104	5001	2 352.41	411.67	2 764.08
P608	Pawson & Co Ltd	31 March	2056	5000	6 274.12	1 097.97	7 372.09
R238	Riby Plastics plc	31 March	RP2280	5000	1 456.80	242.19	1 698.99
B376	Bond Partnership	31 March	B2961	5002	212.69	37.22	249.91
H229	Horton Limited	8 April	4/161	5002	84.26	0.00	84.26
R238	Riby Plastics plc	10 April	RP2440	5000	4 012.84	667.13	4 679.97
P608	Pawson & Co Ltd	12 April	2130	5002	186.36	32.61	218.97
B342	Barnett Paints	12 April	0694248	5001	814.58	142.55	957.13
Totals					15 394.06	2 631.34	18 025.40

8 Input the following cheques received into the Sales Ledger.

Date	Customer	A/C No	Reference	Amount
26 March	Huby Architects	2760	118043	1 190.33
26 March	Cohen Corporation	2703	527063	5 419.30
29 March	S Huggett & Son	2895	092491	2 730.12
31 March	Hope Contractors (discount £36.61)	2734	374353	780.79
31 March	Immon Design	2908	003744	7 151.46

9 Input the following cheque payments into the Purchase Ledger.

Date	Supplier	A/C No	Cheque No	Amount
26 March	Barnett Paints	B342	348422	5 530.24
31 March	Bond Partnership	B376	348423	882.75
31 March	CB Factors Ltd	C411	348424	903.90
31 March	Horton Limited	H229	348425	119.82
31 March	Riby Plastics plc (discount inv RP1937 £107.62; inv RP2004 £67.79)	R238	348426	3 740.63

For guidance, on completion of the above input, the trial balance should match the opening balances schedule on the following page.

Nominal Ledger balances at 29 April

Nom Code	Name	Debit	Credit
0050	Motor Vehicles Cost	84 270.00	
0021	Motor Vehicles Depreciation		45 270.00
1001	Stock	23 156.00	
1100	Debtors Control Account	39 760.00	
1101	Bad Debt Provision		814.00
1103	Prepayments	1 260.00	
1200	Bank Current Account	8 578.80	
1230	Cash Account	271.33	
2100	Creditors Control Account		18 261.99
2109	Accruals		1 440.00
2200	Sales Tax Control Account		4 702.20
2201	Purchase Tax Control Account	2 631.34	
2202	Sales & Purchase Tax Liability		3 441.85
3000	Capital		20 000.00
3200	Profit and Loss Account		15 272.19
4000	Sales Office Signs		18 289.43
4001	Sales Road Signs		41 301.07
4002	Sales Shop Signage		17 151.84
4003	Sales Contracts		60 282.93
4004	Sales Export		29 602.13
4005	Sales Miscellaneous		4 978.21
4009	Discounts Allowed	2 077.91	
5000	Purchases Plastics	45 904.64	
5001	Purchases Paint & Inks	17 541.11	
5002	Purchases Other Materials	11 519.71	
5009	Discounts Taken		1 292.21
5100	Carriage Inwards	168.36	
5200	Opening Stock	29 400.00	
5201	Closing Stock		23 156.00
7850	Property Rental & Rates	12 657.90	
7851	Workshop Costs	2 514.28	
7852	Legal & Professional	2 440.00	
7853	Motor & Travel	6 230.45	
7854	Staff Costs	11 679.15	
7855	General Expenses	923.54	
8000	Depreciation	1 950.00	
8100	Bad Debt Write Off	48.53	
8102	Bad Debt Provision	273.00	
Totals		305 256.05	305 256.05

Customer Ledger balances

A/C No	Customer	Balance (£)
2703	Cohen Corporation	5 576.15
2734	Hope Contractors	12 318.24
2760	Huby Architects	957.33
2880	Pawson & Co Ltd	3 470.62
2893	Riding Stores plc	1 259.02
2895	S Huggett & Son	2 402.60
2900	Jenkins & Carter	7 405.78
2908	Immon Design	6 370.26
		39 760.00

Supplier Ledger balances

A/C No	Supplier	Balance (£)
B342	Barnett Paints	3 721.21
B376	Bond Partnership	249.91
C411	CB Factors Ltd	0.00
H229	Horton Limited	84.26
P608	Pawson & Co Ltd	7 827.65
R238	Riby Plastics plc	6 378.96
		18 261.99

4 Computerised Accounts – Level 3

4.3 Sample Question Paper

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



8989-03-003
Sample Paper2

Candidate's name (Block letters please)

Centre no

Date

Time allowed: 2 hours 30 minutes 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 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

Your name is Bill Clayton and you have recently been employed as Assistant Accountant for Tyson Signs, a company specialising in manufacturing signs. The company's financial year-end is 31 December and their address is Unit 5, Howell Estate, West Bromwich, B70 3FL.

Your new position involves responsibility for updating the company records and producing draft financial accounts.

Today is 30 April and this is the first month-end in your new position. You find a file that contains a printed hard copy of all the data that is already entered into the system and a statement of the company's accounting policies as follows.

Balances at 29 April

Nom Code	Name	Debit	Credit
0050	Motor Vehicles Cost	84 270.00	
0021	Motor Vehicles Depreciation		45 270.00
1001	Stock	23 156.00	
1100	Debtors Control Account	39 760.00	
1101	Bad Debt Provision		814.00
1103	Prepayments	1 260.00	
1200	Bank Current Account	8 578.80	
1230	Cash Account	271.33	
2100	Creditors Control Account		18 261.99
2109	Accruals		1 440.00
2200	Sales Tax Control Account		4 702.20
2201	Purchase Tax Control Account	2 631.34	
2202	Sales & Purchase Tax Liability		3 441.85
3000	Capital		20 000.00
3200	Profit and Loss Account		15 272.19
4000	Sales Office Signs		18 289.43
4001	Sales Road Signs		41 301.07
4002	Sales Shop Signage		17 151.84
4003	Sales Contracts		60 282.93
4004	Sales Export		29 602.13
4005	Sales Miscellaneous		4 978.21
4009	Discounts Allowed	2 077.91	
5000	Purchases Plastics	45 904.64	
5001	Purchases Paint & Inks	17 541.11	
5002	Purchases Other Materials	11 519.71	
5009	Discounts Taken		1 292.21
5100	Carriage Inwards	168.36	
5200	Opening Stock	29 400.00	
5201	Closing Stock		23 156.00
7850	Property Rental & Rates	12 657.90	
7851	Workshop Costs	2 514.28	
7852	Legal & Professional	2 440.00	
7853	Motor & Travel	6 230.45	
7854	Staff Costs	11 679.15	
7855	General Expenses	923.54	
8000	Depreciation	1 950.00	
8100	Bad Debt Write Off	48.53	
8102	Bad Debt Provision	273.00	
Totals		305 256.05	305 256.05

Customer data

A/C No	Name	Address	Contact Name	Contact No	Credit Limit	Terms
2703	Cohen Corporation	Stone House Welling Street Swindon GL51 7SP	Sharon Gold	01793 262371	£20 000	30 days net
2734	Hope Contractors	Border Street Carlisle Cumbria CA1 8JM	Jim Robson	01228 770920	£30 000	5% discount for 30 day settlement
2760	Huby Architects	Burstall House Abbots Way Gateshead NE8 7GV	Jon Thwaites	0191 433 2880	£5 000	30 days net
2880	Pawson & Co Ltd	Howlett Centre Edward St Huddersfield HD3 2TA	Nicola Richards	01484 423116	£10 000	30 days net
2893	Riding Stores plc	Brent Building Western Road Bath BA4 3PT	Sue Dixon	01225 505697	£3 000	30 days net
2895	S Huggett & Son	14 Denton Lane Broadway Scunthorpe DN15 6CX	Pat Huggett	01724 663088	£8 000	30 days net
2900	Jenkins & Carter	82 Garden Street Richmond Greater London TW9 2YH	Anne Moore	0208 607 1818	£10 000	30 days net
2908	Immon Design	Brouwerstraat 17 Antwerp 2274 Belgium	Eric Thys	323 226 5077	£25 000	30 days net

Supplier Data

A/C No	Name	Address	Contact Name	Contact No	Credit Limit	Terms
B342	Barnett Paints	Topton Works Jackson Street Keighley BD21 4SL	Usman Nadir	01535 663070	£25 000	30 days net
B376	Bond Partnership	Dutton House West Way Hendon NW4 4YG	Hannah Jordan	0181 203 8180	£2 500	30 days net
C411	CB Factors Ltd	Unit 32C Chalk Way Estate Gretna DG16 9JV	Brian Holt	01461 220881	£4 000	30 days net
H229	Horton Limited	6 Ashton Way Elstree Hertfordshire WD6 3DC	Laura Warden	0181 208 4237	£2 000	30 days net
P608	Pawson & Co Ltd	Howlett Centre Edward St Huddersfield HD3 2TA	Nicola Richards	01484 423116	£10 000	30 days net
R238	Riby Plastics plc	Railway Works Sutton Street Crewe CW1 6KR	Mandy Burton	01270 511630	£25 000	5% discount for 30 day settlement

Statement of Accounting Policies

1. It is company policy to depreciate all fixed assets at 12.5% per annum using the straight-line method of depreciation. Depreciation should be charged on a month-by-month basis, rounded to the nearest £. A full month's depreciation should be charged in the month of purchase, but no depreciation should be charged in the month of sale.
2. At the end of each month, it is company policy to close off the Sales Tax Control Account and Purchase Tax Control Account by transfer to the Sales & Purchase Tax Liability Account.
3. The balance of account 5200 opening stock will represent the stock on hand at 1 January and this should remain the same throughout the financial year.

You are required to carry out the following tasks.

1. You are given the following bank statement and are asked to produce a bank reconciliation at 31 March, processing any adjustments that may be necessary.

Midwest Bank plc				
Statement of Account as at 31 March				
Tyson Signs - Account No 48663107				
Date	Details	Debit	Credit	Balance
24 March	Balance B/F			2 484.14
27 March	Credit		5 419.30	7 903.44
28 March	Direct Debit (Motor & Travel – no tax)	215.00		7 688.44
28 March	Credit Transfer (Refund Workshop Costs – no tax)		58.50	7 746.94
30 March	348422	5 530.24		2 216.70
31 March	Credit		2 730.12	4 946.82
31 March	Direct Debit (Property Rental – no tax)	3 750.00		1 196.82
31 March	Credit		1 190.33	2 387.15
31 March	Balance C/F			2 387.15

2. You are given a batch of unprocessed purchase and sales invoices all of which have been duly authorised. Process the invoices through the relevant ledgers and complete the batch totals.

Purchase (Supplier) Invoices

A/C No	Supplier	Inv Date	Inv Ref	Nominal Code	Net Cost £	Tax £	Gross Cost £
B342	Barnett Paints	19 April	0698066	5001	8 014.58	1 402.55	9 417.13
H229	Horton Limited	19 April	4/380	5002	102.63	0.00	102.63
R238	Riby Plastics plc	22 April	RP2582	5000	5 221.50	868.07	6 089.57
P608	Pawson & Co Ltd	24 April	2186	5002	112.40	19.67	132.07
C411	CB Factors Ltd	24 April	04-2924	5000	1 549.89	271.23	1 821.12
Batch Totals							

Sales (Customer) Invoices

A/C No	Customer	Inv Date	Inv Ref	Nominal Code	Net Cost £	Tax £	Gross Cost £
2703	Cohen Corporation	18 April	43125	4000	3 880.25	679.04	4 559.29
2895	S Huggett & Son	18 April	43126	4001	680.41	119.07	799.48
2734	Hope Contractors	24 April	43127	4003	6 554.78	1 089.73	7 644.51
2908	Immon Design	26 April	43128	4004	4 400.00	770.00	5 170.00
2900	Jenkins & Carter	28 April	43129	4005	880.14	154.02	1 034.16
2734	Hope Contractors	28 April	43130	4003	2 014.20	334.86	2 349.06
Batch Totals							

3. You are asked to set up a new nominal ledger account 'Advertising & Promotion'. Use nominal ledger code 7856.

4. Your manager tells you that payment of £1 500 (no tax) for an advertising campaign in March was incorrectly processed to Workshop Costs (Nominal Code 7851). Correct this error using reference JT313 and date 31 March.
5. You are asked to process the following cheque payment:

Date	Reference	Details	Amount (£)
28 April	348427	Billington Limited Suspense Account (Nominal Code 9998). No tax.	12 626.00

6. On 29 April, Office Signs were sold to an employee for £26.32 (including tax) and you have received cash in full settlement. Process the transaction through the company's records using reference CS47.
7. Property Rental is currently paid by direct debit. A letter informs you that the monthly payment has increased from £3 750 per month to £4 250 per month with effect from the payment due in April. You are asked to set up a standing order (reference ST4) for the new amount and process the payment due on 30 April.
8. The materials purchased from Horton Limited on 19 April were damaged and returned to them. Process a credit note (reference C380) dated 28 April for the full amount of £102.63 (no tax).
9. Your manager tells you that he has now received full details of the cheque (Cheque No 348427) for £12 626 paid to Billington Limited on 28 April. £12 530 was payment for a new Motor Vehicle and the remainder was a licence for the vehicle. Transfer the total value of the cheque from Suspense Account into the correct nominal ledger accounts using reference JT314 and date 28 April. The licence should be posted to Motor & Travel (Nominal Code 7853).
10. Transfer £2 500 from the Bank Current Account to the Cash Account using reference 348428 and date 30 April.
11. You are asked to process the following two cash payments:

Date	Reference	Details	Amount (£)
30 April	CP92	Workshop Costs (including tax)	164.50
30 April	W93	Staff Costs (no tax)	1 735.90

12. You are handed the following four cheques received from customers and asked to process them through the company's records, ensuring that they are correctly allocated.

Date	Customer	Cheque No	Details	Amount (£)
26 April	Riding Stores plc	808813	Inv 42904, 43022	824.27
26 April	Jenkins & Carter	116705	Inv 42866, 42935	4 370.78
27 April	Cohen Corporation	527240	Inv 43109	140.80
29 April	Hope Contractors	374843	Inv 43110 (disc £219.57) Inv 43117 (disc £78.11)	6 348.04

13. Your manager tells you that Pawson & Co Ltd is both a customer and a supplier and that it has been agreed to contra the balances outstanding at 31 March. Complete the contra and process a cheque payable to Pawson & Co Ltd for the balance still outstanding at 31 March. Use cheque number 348429 and date 30 April.
14. You are told that all invoices have now been processed for the month and are asked to print off an aged creditors list and pay all amounts that are due to suppliers in accordance with their terms of trade. You are reminded that discount of £76.10 is to be taken off the payment to Riby Plastics plc.

All cheques should be dated 30 April, must be allocated through the relevant accounts and you should print off remittance advices to send with the cheques. The next available cheque number is 348430.

15. You are asked to process a payment to settle the Sales & Purchase Tax liability outstanding at the end of March, using the next available cheque number and date the transaction 30 April.

Continued on next page

16. Having completed all of the routine processing for April, you receive the following memo from Tom Rainer, your manager.

Memo

To: Bill Clayton
From: Tom Rainer
Date: 30 April
Re: Accounts to 30 April

I would like you to complete the month-end accounts and I detail below all of the information you will need. Where necessary, use reference APR8 and date all adjustments 30 April.

- i. You will need to reverse the entry for the stock at 31 March (£23 156) and enter the stock at 30 April valued at £28 250.
- ii. The prepayment at 31 March of £1 260 was for four months property rates. No further payments have been made, so this will require adjustment.
- iii. The accrual at 31 March of £1 440 was in respect of Legal & Professional. I have now been told this accrual can be reduced to £800.
- iv. Please adjust the provision for doubtful debts to represent 2% of the total debtors outstanding at today's date.
- v. You will need to provide for depreciation on the company's motor vehicles. You will find details of the method to be used in the statement of accounting policies, but please remember that we purchased a new vehicle during April.
- vi. Please read the company's accounting policies carefully to ensure that all requirements are met in respect of the Tax Control Accounts.

Continued on next page

17. Obtain the following printouts:

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

	Printout task	
i.	Prepare a trial balance at 30 April taking full account of all relevant issues and provide a printout.	
ii.	Provide a printout of the profit and loss account for the month ended 30 April.	
iii.	Provide a printout of the balance sheet at 30 April.	
iv.	Provide a printout of the following nominal ledger accounts only (to include account name, account reference, all transactions and the account balance) at 30 April. <ul style="list-style-type: none"> • Bank Current Account • Cash Account • Purchases Other Materials 	
v.	Provide a printout of the customer day book for April only, showing only invoices processed in that month.	
vi.	Provide a printout of the summary audit trail for April only.	
vii.	Provide a printout of the Sales Ledger Report(s) at 30 April to include customer name, address, account reference number, all transactions and the account balance.	
viii.	Provide a printout of the Purchases Ledger Report(s) at 30 April to include supplier name, address, account reference number, all transactions and the account balance.	
ix.	Provide a printout of the bank reconciliation statement at 31 March prepared in task 1.	
x.	Provide the printout of all remittance advices produced for the supplier cheque payments in tasks 13 and 14.	
xi.	Provide the Aged Creditor printout used to calculate the supplier cheque payments in task 14.	
xii.	Provide a printout of the recurring entry set up in task 7.	

End of examination

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4 Computerised Accounts – Level 3

4.4 Sample Marking Scheme/Worked answer

Solution: Task 17i

Date: 30/03/2008		<u>Tyson Signs</u>		Page: 1
Time: 11:07:19		<u>Period Trial Balance</u>		
To Period: Month 4, April 2008				
<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>	
0050	Motor Vehicles Cost	96,800.00		
0051	Motor Vehicles Depreciation		46,278.00	
1001	Stock	28,250.00		
1100	Debtors Control Account	46,870.13		
1101	Bad Debt Provision		937.40	
1103	Prepayments	945.00		
1200	Bank Current Account		16,242.42	
1230	Cash Account	897.25		
2100	Creditors Control Account		23,400.22	
2109	Accruals		800.00	
2202	Sales & Purchase Tax Liability		2,635.48	
3000	Capital		20,000.00	
3200	Profit and Loss Account		15,272.19	
4000	Sales Office Signs		22,192.08	
4001	Sales Road Signs		41,981.48	
4002	Sales Shop Signage		17,151.84	
4003	Sales Contracts		68,851.91	
4004	Sales Export		34,002.13	
4005	Sales Miscellaneous		5,858.35	
4009	Discounts Allowed	2,375.59		
5000	Purchases Plastics	52,676.03		
5001	Purchases Paint & Inks	25,555.69		
5002	Purchases Other Materials	11,632.11		
5009	Discounts Taken		1,368.31	
5100	Carriage Inwards	168.36		
5200	Opening Stock	29,400.00		
5201	Closing Stock		28,250.00	
7850	Property Rental & Rates	20,972.90		
7851	Workshop Costs	1,095.78		
7852	Legal & Professional	1,800.00		
7853	Motor & Travel	6,541.45		
7854	Staff Costs	13,415.05		
7855	General Expenses	923.54		
7856	Advertising & Promotion	1,500.00		
8000	Depreciation	2,958.00		
8100	Bad Debt Write Off	48.53		
8102	Bad Debt Provision	396.40		
	Totals:	<u>345,221.81</u>	<u>345,221.81</u>	

Solution: Task 17ii

Date: 30/03/2008 Time: 11:08:31	<u>Tyson Signs</u> <u>Profit & Loss</u>		Page: 1
From: Month 4, April 2008 To: Month 4, April 2008			
Chart of Accounts:	Default Layout of Accounts		
	<u>Period</u>	<u>Year to Date</u>	
Sales			
Sales	41,209.49	41,209.49	187,662.20 187,662.20
Purchases			
Purchases	19,920.31		88,495.52
Opening Stock	0.00		29,400.00
Closing Stock	(5,094.00)		(28,250.00)
Carriage Inwards	0.00		168.36
		14,826.31	89,813.88
Overheads			
Expenses	5,896.90		46,248.72
Depreciation	1,008.00		2,958.00
Bad Debts	123.40		444.93
		7,028.30	49,651.65
Net Profit/(Loss):		19,354.88	48,196.67

Solution: Task 17iii

Date: 30/03/2008 Time: 11:09:53	<u>Tyson Signs</u> <u>Balance Sheet</u>		Page: 1
From: Month 4, April 2008 To: Month 4, April 2008			
Chart of Account:	Default Layout of Accounts		
	<u>Period</u>	<u>Year to Date</u>	
Fixed Assets			
Motor Vehicles	11,522.00	11,522.00	50,522.00 50,522.00
Current Assets			
Current Assets	38,823.18	38,823.18	75,127.73 75,127.73
Current Liabilities			
Current Liabilities	10,701.50		26,835.70
Cash & Bank	20,288.80		15,345.17
		30,990.30	42,180.87
Current Assets less Current Liabilities:		7,832.88	32,946.86
Total Assets less Current Liabilities:		19,354.88	83,468.86
Capital & Reserves			
Capital	0.00		20,000.00
Profit & Loss Account	0.00		15,272.19
P&L Account	19,354.88		48,196.67
		19,354.88	83,468.86

Solution: Task 17iv

Date:		30/03/2008		<u>Tyson Signs</u>		Page:		1				
Time:		11:11:10		<u>Nominal Activity</u>								
Date From:		01/01/1980		N/C From:								
Date To:		30/04/2008		N/C To:		99999999						
Transaction From:		1										
Transaction To:		99999999										
N/C:	1200	Name:	Bank Current Account			Account Balance:	16,242.42 CR					
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
31	JD	24/03/2008	1200	O/Bal	Opening Balance	0	T9	2,484.14	2,484.14	-	-	
113	SR	26/03/2008	2760	118043	Sales Receipt	0	T9	1,190.33	1,190.33	-	R	
114	SR	26/03/2008	2703	527063	Sales Receipt	0	T9	5,419.30	5,419.30	-	R	
115	SR	29/03/2008	2895	092491	Sales Receipt	0	T9	2,730.12	2,730.12	-	R	
116	SR	31/03/2008	2734	374353	Sales Receipt	0	T9	780.79	780.79	-	N	
118	SR	31/03/2008	2908	003744	Sales Receipt	0	T9	7,151.46	7,151.46	-	N	
119	PP	26/03/2008	B342	348422	Purchase Payment	0	T9	5,530.24		5,530.24	-	R
120	PP	31/03/2008	B376	348423	Purchase Payment	0	T9	882.75		882.75	-	N
121	PP	31/03/2008	C411	348424	Purchase Payment	0	T9	903.90		903.90	-	N
122	PP	31/03/2008	H229	348425	Purchase Payment	0	T9	119.82		119.82	-	N
123	PP	31/03/2008	R238	348426	Purchase Payment	0	T9	3,740.63		3,740.63	-	N
127	BP	28/03/2008	1200	DD	Adjustment Posting	0	T0	215.00		215.00	N	R
128	BR	28/03/2008	1200	CT	Adjustment Posting	0	T0	58.50	58.50		N	R
129	BP	31/03/2008	1200	DD	Adjustment Posting	0	T0	3,750.00		3,750.00	N	R
143	BP	28/04/2008	1200	348427		0	T0	12,626.00		12,626.00	N	N
145	BP	30/04/2008	1200	ST4		0	T0	4,250.00		4,250.00	N	N
150	JC	30/04/2008	1200	348428	Bank Transfer	0	T9	2,500.00		2,500.00	-	N
154	SR	26/04/2008	2893	806813	Sales Receipt	0	T9	824.27	824.27	-	N	
155	SR	26/04/2008	2900	116705	Sales Receipt	0	T9	4,370.78	4,370.78	-	N	
156	SR	27/04/2008	2703	527240	Sales Receipt	0	T9	140.80	140.80	-	N	
157	SR	29/04/2008	2734	374843	Sales Receipt	0	T9	6,348.04	6,348.04	-	N	
159	SR	30/04/2008	2880	CONTRA	Contra Receipt	0	T9	2,464.80	2,464.80	-	N	
160	PP	30/04/2008	P608	CONTRA	Contra Payment	0	T9	2,464.80		2,464.80	-	N
161	PP	30/04/2008	P608	348429	Purchase Payment	0	T9	5,143.88		5,143.88	-	N
162	PP	30/04/2008	B342	348430	Purchase Payment	0	T9	2,764.08		2,764.08	-	N
163	PP	30/04/2008	B376	348431	Purchase Payment	0	T9	249.91		249.91	-	N
164	PP	30/04/2008	R238	348432	Purchase Payment	0	T9	1,622.89		1,622.89	-	N
166	BP	30/04/2008	1200	348433		0	T9	3,441.85		3,441.85	-	N
Totals:									33,963.33	50,205.75		
History Balance:										16,242.42		
N/C:	1230	Name:	Cash Account			Account Balance:	897.25 DR					
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
33	JD	24/03/2008	1230	O/Bal	Opening Balance	0	T9	271.33	271.33	-	-	
144	BR	29/04/2008	1230	CS47		0	T1	26.32	26.32		N	N
151	JD	30/04/2008	1230	348428	Bank Transfer	0	T9	2,500.00	2,500.00	-	N	
152	BP	30/04/2008	1230	CP92		0	T1	164.50		164.50	N	N
153	BP	30/04/2008	1230	W93		0	T0	1,735.90		1,735.90	N	N
Totals:									2,797.65	1,900.40		
History Balance:										897.25		
N/C:	5002	Name:	Purchases Other Materials			Account Balance:	11,632.11 DR					
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
61	JD	24/03/2008	5002	O/Bal	Opening Balance	0	T9	11,036.40	11,036.40	-	-	
108	PI	31/03/2008	B376	B2961		0	T1	212.69	212.69	-	N	-
109	PI	08/04/2008	H229	4/161		0	T0	84.26	84.26	-	N	-
111	PI	12/04/2008	P608	2/130		0	T1	186.36	186.36	-	N	-
131	PI	19/04/2008	H229	4/380		0	T0	102.63	102.63	-	N	-
133	PI	24/04/2008	P608	2/186		0	T1	112.40	112.40	-	N	-
146	PC	28/04/2008	H229	C380		0	T0	102.63		102.63	N	-
Totals:									11,734.74	102.63		
History Balance:										11,632.11		

Solution: Task 17v

Date: 30/03/2008		<u>Tyson Signs</u>				Page: 1			
Time: 11:14:46		<u>Day Books: Customer Invoices (Summary)</u>							
Date From: 01/04/2008		Customer From:		Date To: 30/04/2008		Customer To: ZZZZZZ			
Transaction From: 1									
Transaction To: 99999999									
<u>Tran.No.</u>	<u>Items</u>	<u>Type</u>	<u>Date</u>	<u>A/C Ref</u>	<u>Inv Ref</u>	<u>Details</u>	<u>Net Amount</u>	<u>Tax Amount</u>	<u>Gross Amount</u>
91	1	SI	01/04/2008	2880	43111		614.82	107.59	722.41
92	1	SI	02/04/2008	2900	43112		2,500.00	437.50	2,937.50
93	1	SI	05/04/2008	2893	43113		370.00	64.75	434.75
94	1	SI	05/04/2008	2703	43114		1,583.83	277.17	1,861.00
95	1	SI	08/04/2008	2760	43115		814.75	142.58	957.33
96	1	SI	08/04/2008	2895	43116		1,240.23	217.04	1,457.27
97	1	SI	08/04/2008	2734	43117		1,495.24	248.58	1,743.82
98	1	SI	11/04/2008	2900	43118		82.98	14.52	97.50
99	1	SI	12/04/2008	2908	43119		5,421.50	948.76	6,370.26
100	1	SI	12/04/2008	2734	43120		2,883.62	479.40	3,363.02
101	1	SI	13/04/2008	2895	43121		804.54	140.79	945.33
102	1	SI	13/04/2008	2880	43122		241.20	42.21	283.41
103	1	SI	15/04/2008	2703	43123		3,042.00	532.35	3,574.35
104	1	SI	15/04/2008	2734	43124		1,980.28	329.22	2,309.50
135	1	SI	18/04/2008	2703	43125		3,880.25	679.04	4,559.29
136	1	SI	18/04/2008	2895	43126		680.41	119.07	799.48
137	1	SI	24/04/2008	2734	43127		6,554.78	1,089.73	7,644.51
138	1	SI	26/04/2008	2908	43128		4,400.00	770.00	5,170.00
139	1	SI	28/04/2008	2900	43129		880.14	154.02	1,034.16
140	1	SI	28/04/2008	2734	43130		2,014.20	334.86	2,349.06
Totals:							<u>41,484.77</u>	<u>7,129.18</u>	<u>48,613.95</u>

Solution: Task 17vi

Date: 30/03/2008		<u>Tyson Signs</u>		Page: 1									
Time: 11:16:21		<u>Audit Trail (Summary)</u>											
Date From:	01/04/2008	Customer From:											
Date To:	30/04/2008	Customer To:	ZZZZZZZ										
Transaction From:	1	Supplier From:											
Transaction To:	99999999	Supplier To:	ZZZZZZZ										
Dept From:	0	N/C From:											
Dept To:	999	N/C To:	99999999										
Exclude Deleted Tran:	No												
No	Type	Date	A/C	N/C	Dept Ref	Details	Net	Tax T/C	Pa	Paid	V	B	Bank Rec. Date
91	SI	01/04/2008	2880	4005	0	43111	614.82	107.59	T1 N	0.00	N	-	
92	SI	02/04/2008	2900	4002	0	43112	2,300.00	437.50	T1 N	0.00	N	-	
93	SI	05/04/2008	2893	4000	0	43113	370.00	64.75	T1 N	0.00	N	-	
94	SI	05/04/2008	2703	4001	0	43114	1,583.83	277.17	T1 N	0.00	N	-	
95	SI	08/04/2008	2760	4000	0	43115	814.75	142.58	T1 N	0.00	N	-	
96	SI	08/04/2008	2895	4003	0	43116	1,240.23	217.04	T1 N	0.00	N	-	
97	SI	08/04/2008	2734	4003	0	43117	1,495.24	248.58	T1 Y	1,743.82	N	-	
98	SI	11/04/2008	2900	4005	0	43118	82.98	14.52	T1 N	0.00	N	-	
99	SI	12/04/2008	2908	4004	0	43119	5,421.50	948.76	T1 N	0.00	N	-	
100	SI	12/04/2008	2734	4003	0	43120	2,883.62	479.40	T1 N	0.00	N	-	
101	SI	13/04/2008	2895	4001	0	43121	804.54	140.79	T1 N	0.00	N	-	
102	SI	13/04/2008	2880	4000	0	43122	241.20	42.21	T1 N	0.00	N	-	
103	SI	15/04/2008	2703	4002	0	43123	3,042.00	523.55	T1 N	0.00	N	-	
104	SI	15/04/2008	2734	4003	0	43124	1,980.28	329.22	T1 N	0.00	N	-	
109	PI	08/04/2008	H229	5002	0	4/161	84.26	0.00	T0 N	0.00	N	-	
110	PI	10/04/2008	R238	5000	0	RP2440	4,012.84	667.13	T1 N	0.00	N	-	
111	PI	12/04/2008	P608	5002	0	2130	186.36	32.61	T1 N	0.00	N	-	
112	PI	12/04/2008	B342	5001	0	0694248	814.58	142.55	T1 N	0.00	N	-	
125	PI	04/04/2008	R238	5000	0	RP2280	1,456.80	242.19	T1 N	0.00	-	-	
126	PI	08/04/2008	B376	5002	0	B2961	212.69	37.22	T1 N	0.00	-	-	
130	PI	19/04/2008	B342	5001	0	0698066	8,014.58	1,402.55	T1 N	0.00	N	-	
131	PI	19/04/2008	H229	5002	0	4/680	102.63	0.00	T0 N	0.00	N	-	
132	PI	22/04/2008	R238	5000	0	RP2582	5,221.50	868.07	T1 N	0.00	N	-	
133	PI	24/04/2008	P608	5002	0	2186	112.40	19.67	T1 N	0.00	N	-	
134	PI	24/04/2008	C411	5000	0	04-2924	1,549.89	271.23	T1 N	0.00	N	-	
135	SI	18/04/2008	2703	4000	0	43125	3,880.25	679.04	T1 N	0.00	N	-	
136	SI	18/04/2008	2895	4001	0	43126	680.41	119.07	T1 N	0.00	N	-	
137	SI	24/04/2008	2734	4003	0	43127	6,554.78	1,089.73	T1 N	0.00	N	-	
138	SI	26/04/2008	2908	4004	0	43128	4,400.00	770.00	T1 N	0.00	N	-	
139	SI	28/04/2008	2900	4005	0	43129	880.14	154.02	T1 N	0.00	N	-	
140	SI	28/04/2008	2734	4003	0	43130	2,014.20	334.86	T1 N	0.00	N	-	
143	BP	28/04/2008	1200	9998	0	348427	12,626.00	0.00	T0 Y	12,626.00	N	N	
144	BR	29/04/2008	1200	4000	0	CS47	22.40	3.92	T1 Y	26.32	N	N	
145	BP	30/04/2008	1200	7850	0	ST4	4,250.00	0.00	T0 Y	4,250.00	N	N	
146	PC	28/04/2008	H229	5002	0	C380	102.63	0.00	T0 N	0.00	N	-	
147	JC	28/04/2008	9998	9998	0	JT314	12,626.00	0.00	T9 Y	12,626.00	-	-	
148	JD	28/04/2008	0050	0050	0	JT314	12,530.00	0.00	T9 Y	12,530.00	-	-	
149	JD	28/04/2008	7853	7853	0	JT314	96.00	0.00	T9 Y	96.00	-	-	
150	JC	30/04/2008	1200	1200	0	348428	2,500.00	0.00	T9 Y	2,500.00	-	N	
151	JD	30/04/2008	1200	1200	0	348428	2,500.00	0.00	T9 Y	2,500.00	-	N	
152	BP	30/04/2008	1200	7851	0	CP92	140.00	24.50	T1 Y	164.50	N	N	
153	BP	30/04/2008	1200	7854	0	W93	1,735.90	0.00	T0 Y	1,735.90	N	N	
154	SR	26/04/2008	2893	1200	0	808813	824.27	0.00	T9 Y	824.27	-	N	
155	SR	26/04/2008	2900	1200	0	116705	4,370.78	0.00	T9 Y	4,370.78	-	N	
156	SR	27/04/2008	2703	1200	0	527240	140.80	0.00	T9 Y	140.80	-	N	
157	SR	29/04/2008	2734	1200	0	374843	6,348.04	0.00	T9 Y	6,348.04	-	N	
158	SD	29/04/2008	2734	4009	0	374843	297.68	0.00	T9 Y	297.68	-	-	
159	SR	30/04/2008	2880	1200	0	CONTRA	2,464.80	0.00	T9 Y	2,464.80	-	N	
160	PP	30/04/2008	P608	1200	0	CONTRA	2,464.80	0.00	T9 Y	2,464.80	-	N	
161	PP	30/04/2008	P608	1200	0	348429	5,143.88	0.00	T9 Y	5,143.88	-	N	
162	PP	30/04/2008	B342	1200	0	348430	2,764.08	0.00	T9 Y	2,764.08	-	N	
163	PP	30/04/2008	B376	1200	0	348431	249.91	0.00	T9 Y	249.91	-	N	
164	PP	30/04/2008	R238	1200	0	348432	1,622.89	0.00	T9 Y	1,622.89	-	N	
165	PD	30/04/2008	R238	5009	0	348432	76.10	0.00	T9 Y	76.10	-	-	
166	BP	30/04/2008	1200	2202	0	348433	3,441.85	0.00	T9 Y	3,441.85	-	N	
167	JC	30/04/2008	1001	1001	0	APR8	23,156.00	0.00	T9 Y	23,156.00	-	-	
168	JD	30/04/2008	5201	5201	0	APR8	23,156.00	0.00	T9 Y	23,156.00	-	-	
169	JD	30/04/2008	1001	1001	0	APR8	28,250.00	0.00	T9 Y	28,250.00	-	-	
170	JC	30/04/2008	5201	5201	0	APR8	28,250.00	0.00	T9 Y	28,250.00	-	-	
171	JC	30/04/2008	1103	1103	0	APR8	315.00	0.00	T9 Y	315.00	-	-	
172	JD	30/04/2008	7850	7850	0	APR8	315.00	0.00	T9 Y	315.00	-	-	
173	JD	30/04/2008	2109	2109	0	APR8	640.00	0.00	T9 Y	640.00	-	-	
174	JC	30/04/2008	7852	7852	0	APR8	640.00	0.00	T9 Y	640.00	-	-	
175	JC	30/04/2008	1101	1101	0	APR8	123.40	0.00	T9 Y	123.40	-	-	
176	JD	30/04/2008	8102	8102	0	APR8	123.40	0.00	T9 Y	123.40	-	-	
177	JD	30/04/2008	8000	8000	0	APR8	1,008.00	0.00	T9 Y	1,008.00	-	-	
178	JC	30/04/2008	0051	0051	0	APR8	1,008.00	0.00	T9 Y	1,008.00	-	-	
179	JD	30/04/2008	2200	2200	0	APR8	7,852.84	0.00	T9 Y	7,852.84	-	-	
180	JC	30/04/2008	2201	2201	0	APR8	5,217.36	0.00	T9 Y	5,217.36	-	-	
181	JC	30/04/2008	2202	2202	0	APR8	2,635.48	0.00	T9 Y	2,635.48	-	-	

Solution: Task 17vii

Date: 30/03/2008		Tyson Signs				Page: 1							
Time: 11:20:02		Customer Activity (Detailed)											
Date From:	01/01/1980	Customer From:											
Date To:	30/04/2008	Customer To:	ZZZZZZZZ										
Transaction From:	1	N/C From:	99999999										
Transaction To:	99999999	Dept From:	0										
Inc b/fwd transaction:	No	Dept To:	999										
Exc later payment:	No												
A/C:	2703	Name:	Cohen Corporation	Contact:	Sharon Goll	Tel:	01793 262371						
No.	Type	Date	Ref	N/C	Details	Debit	T/C	Value	05	Debit	Credit	V	B
1	SI	17/02/2008	42663	9998	Opening Balance	0	T9	1,263.85		1,263.85		-	-
2	SI	28/02/2008	42690	9998	Opening Balance	0	T9	4,155.45		4,155.45		-	-
89	SI	28/03/2008	43109	4000		0	T1	140.80		140.80		N	-
94	SI	05/04/2008	43114	4001		0	T1	1,861.00 *	1,861.00	1,861.00		N	-
103	SI	15/04/2008	43123	4002		0	T1	3,574.35 *	3,574.35	3,574.35		N	-
114	SR	26/03/2008	527063	1200	Sales Receipt	0	T9	5,419.30			5,419.30	-	R
135	SI	18/04/2008	43125	4000		0	T1	4,559.29 *	4,559.29	4,559.29		N	-
156	SR	27/04/2008	527240	1200	Sales Receipt	0	T9	140.80			140.80	-	N
Totals:								<u>9,994.64</u>	<u>9,994.64</u>	<u>15,564.74</u>	<u>5,560.10</u>		
Amount Outstanding								9,994.64					
Amount Paid this period								5,560.10					
Credit Limit								20,000.00					
Turnover YTD								14,045.21					
A/C:	2734	Name:	Hope Contractors	Contact:	Jim Robson	Tel:	01228 770920						
No.	Type	Date	Ref	N/C	Details	Debit	T/C	Value	05	Debit	Credit	V	B
3	SI	18/03/2008	43106	9998	Opening Balance	0	T9	817.40		817.40		-	-
90	SI	29/03/2008	43110	4003		0	T1	4,901.90		4,901.90		N	-
97	SI	08/04/2008	43117	4003		0	T1	1,743.82		1,743.82		N	-
100	SI	12/04/2008	43120	4003		0	T1	3,363.02 *	3,363.02	3,363.02		N	-
104	SI	15/04/2008	43124	4003		0	T1	2,309.50 *	2,309.50	2,309.50		N	-
116	SR	31/03/2008	374253	1200	Sales Receipt	0	T9	780.79			780.79	-	N
117	SD	31/03/2008	374253	4009	Sales Discount	0	T9	36.61			36.61	-	-
137	SI	24/04/2008	43127	4003		0	T1	7,644.51 *	7,644.51	7,644.51		N	-
140	SI	28/04/2008	43130	4003		0	T1	2,349.06 *	2,349.06	2,349.06		N	-
157	SR	29/04/2008	374843	1200	Sales Receipt	0	T9	6,348.04			6,348.04	-	N
158	SD	29/04/2008	374843	4009	Sales Discount	0	T9	297.68			297.68	-	-
Totals:								<u>15,666.09</u>	<u>15,666.09</u>	<u>23,129.21</u>	<u>7,463.12</u>		
Amount Outstanding								15,666.09					
Amount Paid this period								7,128.83					
Credit Limit								30,000.00					
Turnover YTD								19,948.65					
A/C:	2760	Name:	Hiby Architects	Contact:	Jon Trewhies	Tel:	0191 433 2880						
No.	Type	Date	Ref	N/C	Details	Debit	T/C	Value	05	Debit	Credit	V	B
4	SI	20/02/2008	42675	9998	Opening Balance	0	T9	1,190.33		1,190.33		-	-
95	SI	08/04/2008	43115	4000		0	T1	957.33 *	957.33	957.33		N	-
113	SR	26/03/2008	118045	1200	Sales Receipt	0	T9	1,190.33			1,190.33	-	R
Totals:								<u>957.33</u>	<u>957.33</u>	<u>2,147.66</u>	<u>1,190.33</u>		
Amount Outstanding								957.33					
Amount Paid this period								1,190.33					
Credit Limit								5,000.00					
Turnover YTD								2,005.08					
A/C:	2880	Name:	Pawson & Co Ltd	Contact:	Nikola Richards	Tel:	01484 423116						
No.	Type	Date	Ref	N/C	Details	Debit	T/C	Value	05	Debit	Credit	V	B
5	SI	05/03/2008	42883	9998	Opening Balance	0	T9	2,464.80		2,464.80		-	-
91	SI	01/04/2008	43111	4005		0	T1	722.41 *	722.41	722.41		N	-
102	SI	13/04/2008	43122	4000		0	T1	283.41 *	283.41	283.41		N	-
159	SR	30/04/2008	CONTRA	1200	Contra Receipt	0	T9	2,464.80			2,464.80	-	N
Totals:								<u>1,005.82</u>	<u>1,005.82</u>	<u>3,470.62</u>	<u>2,464.80</u>		
Amount Outstanding								1,005.82					
Amount Paid this period								2,464.80					
Credit Limit								10,000.00					
Turnover YTD								3,320.82					
A/C:	2893	Name:	Riding Stores pk	Contact:	Sue Dixon	Tel:	01225 505697						
No.	Type	Date	Ref	N/C	Details	Debit	T/C	Value	05	Debit	Credit	V	B
6	SI	08/03/2008	42004	9998	Opening Balance	0	T9	196.77		196.77		-	-
7	SI	14/03/2008	43022	9998	Opening Balance	0	T9	627.50		627.50		-	-
93	SI	05/04/2008	43113	4000		0	T1	434.75 *	434.75	434.75		N	-
154	SR	26/04/2008	808813	1200	Sales Receipt	0	T9	824.27			824.27	-	N
Totals:								<u>434.75</u>	<u>434.75</u>	<u>1,259.02</u>	<u>824.27</u>		
Amount Outstanding								434.75					
Amount Paid this period								824.27					
Credit Limit								3,000.00					
Turnover YTD								1,194.27					

A/C:		2895		Name:		S Huggett & Son		Contact:		Pat Huggett		Tel:		01724 663088	
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	Y	B		
8	SI	22/02/2008	42695	9998	Opening Balance	0	T9	2,730.12		2,730.12		-	-		
96	SI	08/04/2008	43116	4003		0	T1	1,457.27 *	1,457.27	1,457.27		N	-		
101	SI	13/04/2008	43121	4001		0	T1	945.33 *	945.33	945.33		N	-		
115	SR	29/03/2008	092491	1200	Sales Receipt	0	T9	2,730.12			2,730.12	-	R		
136	SI	18/04/2008	43126	4001		0	T1	799.48 *	799.48	799.48		N	-		
Totals:								<u>3,202.08</u>	<u>3,202.08</u>	<u>5,932.20</u>	<u>2,730.12</u>				
Amount Outstanding								3,202.08							
Amount Paid this period								2,730.12							
Credit Limit								8,000.00							
Turnover YTD								5,455.30							

A/C:		2900		Name:		Jenkins & Carter		Contact:		Anne Moore		Tel:		0208 607 1818	
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	Y	B		
9	SI	03/03/2008	42866	9998	Opening Balance	0	T9	3,538.78		3,538.78		-	-		
10	SI	11/03/2008	42935	9998	Opening Balance	0	T9	812.00		812.00		-	-		
92	SI	02/04/2008	43112	4002		0	T1	2,937.50 *	2,937.50	2,937.50		N	-		
98	SI	11/04/2008	43118	4005		0	T1	97.50 *	97.50	97.50		N	-		
139	SI	28/04/2008	43129	4005		0	T1	1,034.16 *	1,034.16	1,034.16		N	-		
155	SR	26/04/2008	116705	1200	Sales Receipt	0	T9	4,370.78			4,370.78	-	N		
Totals:								<u>4,069.16</u>	<u>4,069.16</u>	<u>8,429.94</u>	<u>4,370.78</u>				
Amount Outstanding								4,069.16							
Amount Paid this period								4,370.78							
Credit Limit								10,000.00							
Turnover YTD								7,833.90							

Date: 30/03/2008 Page: 1
Time: 11:24:46

Tyson Signs
Customer Address List

Customer From:
Customer To: ???????

A/C	Name & Address	Contact Name	Telephone	Fax
2703	Cohen Corporation Stone House Welling Street Swindon GL51 7SP	Sharon Gold	01793 262371	
2734	Hope Contractors Border Street Carlisle Cumbria CA1 8JM	Jim Robson	01228 770920	
2760	Huby Architects Bustall House Abbots Way Gateshead NE8 7GV	Jon Thwaites	0191 433 2880	
2880	Pawson & Co Ltd Howlett Centre Edward St Huddersfield HD3 2TA	Nicola Richards	01484 423116	
2893	Riding Stores plc Brent Building Western Road Bath BA4 3PT	Sue Dixon	01225 505697	
2895	S Huggett & Son 14 Denton Lane Broadway Scunthorpe DN15 6CX	Pat Huggett	01724 663088	
2900	Jenkins & Carter 82 Garden Street Richmond Greater London TW9 2YH	Anne Moore	0208 607 1818	
2908	Innum Design Brouwersstraat 17 Antwerp 2274 Belgium	Eric Thyss	323 226 5077	

Solution: Task 17viii

Date: 30/03/2008		Tyson Signs				Page: 1						
Time: 11:26:25		Supplier Activity (Detailed)										
Date From: 01/01/1980		Supplier From:										
Date To: 30/04/2008		Supplier To: ZZZZZZ										
Transaction From: 1		N/C From:										
Transaction To: 99999999		N/C To: 99999999										
Inc b/fwd transaction: No		Dept From: 0										
Ex: later payment: No		Dept To: 999										
A/C: B342	Name: Barnett Paints	Contact: Usman Nadir		Tel: 01535 665070								
No.	Type	Date	Ref	N/C	Details	Debt T/C	Value	0.5	Debit	Credit	V	B
12	PI	23.02.2008	0677042	9998	Opening Balance	0 T9	1,207.88	0.00		1,207.88	-	-
13	PI	28.02.2008	0677834	9998	Opening Balance	0 T9	4,009.41	0.00		4,009.41	-	-
14	PI	04.03.2008	0678230	9998	Opening Balance	0 T9	312.95	0.00		312.95	-	-
105	PI	26.03.2008	0691104	5001		0 T1	2,764.08	0.00		2,764.08	N	-
112	PI	12.04.2008	0694248	5001		0 T1	957.13 *	957.13		957.13	N	-
119	PP	26.03.2008	348422	1200	Purchase Payment	0 T9	5,530.24	0.00	5,530.24		-	R
130	PI	19.04.2008	0698066	5001		0 T1	9,417.13 *	9,417.13		9,417.13	N	-
162	PP	30.04.2008	348430	1200	Purchase Payment	0 T9	2,764.08	0.00	2,764.08		-	N
Totals:							<u>10,374.26</u>	<u>10,374.26</u>	<u>8,294.32</u>	<u>18,668.58</u>		
Amount Outstanding				10,374.26								
Amount paid this period				8,294.32								
Credit Limit				25,000.00								
Turnover YTD				16,711.81								
A/C: B376	Name: Bond Partnership	Contact: Hannah Jordan		Tel: 0181 203 8180								
No.	Type	Date	Ref	N/C	Details	Debt T/C	Value	0.5	Debit	Credit	V	B
15	PI	11.03.2008	B2730	9998	Opening Balance	0 T9	882.75	0.00		882.75	-	-
108	PI	31.03.2008	B2961	5002		0 T1	249.91	0.00		249.91	-	-
120	PP	31.03.2008	348423	1200	Purchase Payment	0 T9	882.75	0.00	882.75		-	N
163	PP	30.04.2008	348431	1200	Purchase Payment	0 T9	249.91	0.00	249.91		-	N
Totals:							<u>0.00</u>	<u>0.00</u>	<u>1,132.66</u>	<u>1,132.66</u>		
Amount Outstanding				0.00								
Amount paid this period				1,132.66								
Credit Limit				2,500.00								
Turnover YTD				1,095.44								
A/C: C411	Name: CE Factors Ltd	Contact: Brian Holt		Tel: 01461 230881								
No.	Type	Date	Ref	N/C	Details	Debt T/C	Value	0.5	Debit	Credit	V	B
16	PI	03.03.2008	03-3701	9998	Opening Balance	0 T9	903.90	0.00		903.90	-	-
121	PP	31.03.2008	348424	1200	Purchase Payment	0 T9	903.90	0.00	903.90		-	N
134	PI	24.04.2008	04-2924	5000		0 T1	1,821.12 *	1,821.12		1,821.12	N	-
Totals:							<u>1,821.12</u>	<u>1,821.12</u>	<u>903.90</u>	<u>2,725.02</u>		
Amount Outstanding				1,821.12								
Amount paid this period				903.90								
Credit Limit				4,000.00								
Turnover YTD				2,453.79								
A/C: H229	Name: Horton Limited	Contact: Laura Warden		Tel: 0181 208 4287								
No.	Type	Date	Ref	N/C	Details	Debt T/C	Value	0.5	Debit	Credit	V	B
17	PI	26.02.2008	3.827	9998	Opening Balance	0 T9	119.82	0.00		119.82	-	-
109	PI	08.04.2008	4161	5002		0 T0	84.26 *	84.26		84.26	N	-
122	PP	31.03.2008	348425	1200	Purchase Payment	0 T9	119.82	0.00	119.82		-	N
131	PI	19.04.2008	4.880	5002		0 T0	102.63 *	102.63		102.63	N	-
146	PC	28.04.2008	C380	5002		0 T0	102.63 *	-102.63	102.63		N	-
Totals:							<u>84.26</u>	<u>84.26</u>	<u>222.45</u>	<u>306.71</u>		
Amount Outstanding				84.26								
Amount paid this period				119.82								
Credit Limit				2,000.00								
Turnover YTD				204.08								
A/C: P608	Name: Pawson & Co Ltd	Contact: Nick Richards		Tel: 01484 423116								
No.	Type	Date	Ref	N/C	Details	Debt T/C	Value	0.5	Debit	Credit	V	B
18	PI	03.03.2008	1904	9998	Opening Balance	0 T9	236.59	0.00		236.59	-	-
106	PI	31.03.2008	2056	5000		0 T1	7,372.09	0.00		7,372.09	N	-
111	PI	12.04.2008	2130	5002		0 T1	218.97 *	218.97		218.97	N	-
133	PI	24.04.2008	2186	5002		0 T1	132.07 *	132.07		132.07	N	-
160	PP	30.04.2008	CONTRA	1200	Contra Payment	0 T9	2,464.80	0.00	2,464.80		-	N
161	PP	30.04.2008	348429	1200	Purchase Payment	0 T9	5,143.88	0.00	5,143.88		-	N
Totals:							<u>351.04</u>	<u>351.04</u>	<u>7,608.68</u>	<u>7,959.72</u>		
Amount Outstanding				351.04								
Amount paid this period				7,608.68								
Credit Limit				10,000.00								
Turnover YTD				6,809.47								

A/C:	R238	Name:	Riby Plastics plc	Contact:	Mandy Burton	Tel:	01270 511630						
No.	Type	Date	Ref	N/C	Details	Debit	T/C	Value	0.5	Debit	Credit	V	B
19	PI	04.03.2008	RP1937	9998	Opening Balance	0	T9	2,402.66	0.00		2,402.66	-	-
20	PI	08.03.2008	RP2004	9998	Opening Balance	0	T9	1,513.38	0.00		1,513.38	-	-
107	PI	31.03.2008	RP2280	5000		0	T1	1,698.99	0.00		1,698.99	N	-
110	PI	10.04.2008	RP2440	5000		0	T1	4,679.97 *		4,679.97		N	-
123	PP	31.03.2008	348426	1200	Purchase Payment	0	T9	3,740.63	0.00	3,740.63		-	N
124	PD	31.03.2008	348426	5009	Purchase Discount	0	T9	175.41	0.00	175.41		-	-
132	PI	22.04.2008	RP2582	5000		0	T1	6,089.57 *	6,089.57		6,089.57	N	-
164	PP	30.04.2008	348432	1200	Purchase Payment	0	T9	1,622.89	0.00	1,622.89		-	N
165	PD	30.04.2008	348432	5009	Purchase Discount	0	T9	76.10	0.00	76.10		-	-
Totals:								<u>10,769.54</u>	<u>10,769.54</u>	<u>5,615.03</u>	<u>16,384.57</u>		
Amount Outstanding					10,769.54								
Amount paid this period					5,363.52								
Credit Limit					25,000.00								
Turnover YTD					14,607.18								

Date:		30/03/2008		<u>Tyson Signs</u>		Page: 1	
Time:		11:29:36		<u>Supplier Address List</u>			
Supplier From:							
Supplier To:		ZZZZZZZ					
A/C	Name	Contact	Telephone	Fax			
B342	Barnett Paints Topton Works Jacks on Street Keighley BD21 4SL	Usman Nadir	01535 663070				
B376	Bond Partnership Dutton House West Way Hendon NW4 4YG	Hannah Jordan	0181 203 8180				
C411	CB Factors Ltd Unit 32C Chalk Way Estate Gaebs DG16 9JY	Brian Holt	01461 220881				
H229	Horton Limited 6 Ashton Way Elstree Hertfordshire WD6 3DC	Laura Warden	0181 208 4237				
P608	Pawson & Co Ltd Howlett Centre Edward St Huddersfield HD3 2TA	Nicola Richards	01484 423116				
R238	Riby Plastics plc Railway Works Sutton Street Crewe CW1 6KR	Mandy Burton	01270 511630				

Solution: Task 17ix

Date: 25/03/2008		<u>Tyson Signs</u>			Page: 1		
Time: 23:19:49		<u>Bank Report - Reconciled</u>					
Date From : 01/01/1980							
Date To : 31/03/2008							
** NOTE: All values shown on this report are in the Bank Account's operating Currency **							
Bank Code : 1200		BankName : Bank Current Account					
No	Tp	Date	Refn	Details	Debit	Credit	
31	JD	24/03/2008	O/Bal	Opening Balance	2,484.14		
113	SR	26/03/2008	118043	Sales Receipt	1,190.33		
114	SR	26/03/2008	527063	Sales Receipt	5,419.30		
115	SR	29/03/2008	092491	Sales Receipt	2,730.12		
119	PP	26/03/2008	348422	Purchase Payment		5,530.24	
125	BP	28/03/2008	DD	Adjustment Posting		215.00	
126	BR	28/03/2008	CT	Adjustment Posting	58.50		
127	BP	31/03/2008	DD	Adjustment Posting		3,750.00	
Bank Balance :					<u>11,882.39</u>	<u>9,495.24</u>	<u>2,387.15</u>
					<u>11,882.39</u>	<u>9,495.24</u>	<u>2,387.15</u>

Solution: Task 17x

Tyson Signs
 Unit 5
 Howell Estate
 West Bromwich
 B70 3FL

To P608

Pawson & Co Ltd
 Howlett Centre
 Edward St
 Huddersfield
 HD3 2TA

Date 30/04/2008

Cheque No 348429

REMITTANCE ADVICE

NOTE: All values are shown in Pound Sterling

Date	Ref. #	Details	Debit	Credit
31/03/2008	2056			£ 5,143.88

Amount Paid
 £ 5,143.88

Tyson Signs
Unit 5
Howell Estate
West Bromwich
B70 3FL

To B342

Barnett Paints
Topton Works
Jackson Street
Keighley
BD21 4SL

Date 30/04/2008

Cheque No 348430

REMITTANCE ADVICE

NOTE: All values are shown in Pound Sterling

Date	Ref. #	Details	Debit	Credit
26/03/2008	0891104			£ 2,764.08

Amount Paid

£ 2,764.08

Tyson Signs
Unit 5
Howell Estate
West Bromwich
B70 3FL

To B376

Bond Partnership
Dutton House
West Way
Hendon
NW4 4YG

Date 30/04/2008

Cheque No 348431

REMITTANCE ADVICE

NOTE: All values are shown in Pound Sterling

Date	Ref. #	Details	Debit	Credit
31/03/2008	B2961			£ 249.91

Amount Paid
£ 249.91

Tyson Signs
 Unit 5
 Howell Estate
 West Bromwich
 B70 3FL

To R238

Riby Plastics plc
 Railway Works
 Sutton Street
 Crewe
 CW1 6KR

Date 30/04/2008

Cheque No 348432

REMITTANCE ADVICE

NOTE: All values are shown in Pound Sterling

Date	Ref. #	Details	Debit	Credit
31/03/2008	RP2280			£ 1,698.99
30/04/2008		Discount	£ 76.10	

Amount Paid
 £ 1,622.89

Solution: Task 17xi

Date: 26/03/2008		<u>Tyson Signs</u>				Page: 1				
Time: 16:41:06		<u>Aged Creditors Analysis (Summary)</u>								
Report Date: 30/04/2008		Supplier From:								
Include future transactions: No		Supplier To: ZZZZZZZZ								
Exclude Later Payments: No										
A/C	Name	Credit Limit	Turnover	Balance	Future	Current	Period 1	Period 2	Period 3	Older
B342	Barnett Paints	0.00	16,711.81	13,138.34	0.00	10,374.26	2,764.08	0.00	0.00	0.00
B376	Bond Partnership	0.00	1,095.44	249.91	0.00	0.00	249.91	0.00	0.00	0.00
C411	CB Factors Ltd	0.00	2,453.79	1,821.12	0.00	1,821.12	0.00	0.00	0.00	0.00
H229	Horton Limited	0.00	204.08	84.26	0.00	84.26	0.00	0.00	0.00	0.00
P608	Pawson & Co Ltd	0.00	6,809.47	351.04	0.00	351.04	0.00	0.00	0.00	0.00
R238	Riby Plastics pk	0.00	14,607.18	12,468.53	0.00	10,769.54	1,698.99	0.00	0.00	0.00
Totals:			<u>41,881.77</u>	<u>28,113.20</u>	<u>0.00</u>	<u>23,400.22</u>	<u>4,712.98</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Solution: Task 17xii

Type	Ref	Details	Amount	Posting Frequency	Next Posting	No of Postings Made
BP	S14			4250.001 Month(s)	30/05/2008	1

Buttons: Add, Edit, Delete, Process, Print List, Close

Batch Totals

	Net	Tax	Gross
Sales	18 409.78	3 146.72	21 556.50
Purchases	15 001.00	2 561.52	17 562.52

5 General Guidance

5.1 Guidance for Tutors

Before the examination commences

Initial data will be provided on CD in Sage compatible format in versions 9, 12 and 13. It will also be available in written format for non Sage users.

Care should be taken by tutors manually inputting the set up data as follows

- The financial year should run from January to December.
- To avoid possible candidate errors, the financial year should be set as the previous year to that in which the examination is sat.
- On completion, the data should be carefully checked against the trial balance, the lists of customer balances and supplier balances provided in the specialist tutor input document.

The nominal ledger codes will remain the same for each level of the qualification and will be based on the Sage chart of accounts.

Nominal codes	
4000 – 4006	Sales accounts
5000 – 5006	Purchases accounts
7850 – 7856	Expense accounts

Other nominal ledger codes will be used and these will reflect the default Sage codes.

It is recommended that prior to start of the examination, when the company has been restored to the candidates' computers, they should be supervised in entering their name or initials immediately following the company name. This will help in the identification of printouts, particularly in a network environment where printers are shared.

Performance codes

AA Narrow fail

Used in conjunction with one other weakness code to indicate that the candidate is only one error over the pass criteria.

AB Insufficient work submitted

Requested printout(s) not submitted.

CB Incorrect account posting

Correct amount posted to an incorrect account in the supplier ledger, customer ledger or nominal ledger.

CD Typographical errors

On dates, names, addresses or reference numbers.

CE New accounts not created

Supplier, customer or nominal ledger account not created.

CF Incomplete or inaccurate updating

Transaction not processed or an incorrect amount processed.

FA Batch totals missing or inaccurate

Used in conjunction with at least one other performance code.

Why candidates fail

Please see details in section 5.2.

•

Reading list

Computer Accounting
Michael Fardon
Osborne Books
ISBN: 978 1-905777-11-2
Price 17.95

For general accounting knowledge:

Business Accounts
David Cox
Osborne Books
ISBN: 978 1-872962-63-4
Price 22.95

AQA Accounting For AS
David Austen and Peter Hailstone
Nelson Thornes
ISBN: 978-0748798698
Price 14.99

Documents available on our website

FAQs
Sample Papers
Scheme Handbook

5 General Guidance

5.2 Guidance for Candidates

Preparing for the examination – all levels

Make sure you have plenty of practice in entering the data exactly as it appears on the examination paper. You should adopt a “type as you see” policy.

Hints, tips and recommendations

Level 1

Take your time when inputting the data, it is far easier to avoid errors at the time of entering the data than to identify and correct errors later. Typographical errors can result in a fail.

Remember to complete the batch totals in all three columns ensuring that they cross cast. These totals can be verified when you input the data into your accounts software.

Be aware that aged debtors and aged creditors reports do not provide details of transactions when the resultant balance is zero and as such do not provide the examiner with sufficient information.

Depending on the software package in use, it may be necessary to produce more than one report to demonstrate that the names and addresses and all the transactions have been entered in each of the customer and supplier accounts.

Make use of the five minutes reading time to read the paper carefully and make sure that you know exactly what you need to do.

It is not necessary to input anything in the details column – this will not be assessed and you will only use up your time allowance.

Ensure that your printouts meet the full requirements of the examination.

Take time to proof-read your work thoroughly on completion.

You are allowed to print **one** draft copy **only** of your printouts during the examination to help you proof-read. Remember, final printouts can be taken after completion of the examination time.

Level 2

This level differs to Level 1 in a number of ways:

Considerably more data is provided at the start of the examination in the form of customer, supplier and nominal accounts and transactions relating to the previous or current month.

Take your time when inputting the data, it is far easier to avoid errors at the time of entering the data than to identify and correct errors later. Typographical errors can result in a fail.

Remember to complete the batch totals in all three columns ensuring that they cross cast. These totals can be verified when you input the data into your accounts software.

Be aware that aged debtors and aged creditors reports do not provide details of transactions when the resultant balance is zero and as such do not provide the examiner with sufficient information.

Depending on the software package in use, it may be necessary to produce more than one report to demonstrate that the names and addresses and all the transactions have been entered in each of the customer and supplier accounts.

Make use of the five minutes reading time to read the paper carefully and make sure that you know exactly what you need to do.

It is not necessary to input anything in the details column – this will not be assessed and you will only use up your time allowance.

You will be required to process a wages journal as part of the examination. Make sure you are able to identify the debits and credits of this transaction.

Note that all supplier payments and customer receipts must be correctly allocated.

Ensure that your printouts meet the full requirements of the examination.

Take time to proof-read your work thoroughly on completion.

You are allowed to print **one** draft copy **only** of your printouts during the examination to help you proof-read. Remember, final printouts can be taken after completion of the examination time.

All items in the syllabus will appear in every examination.

Level 3

This level is not about simply processing data, it requires decision making by you in response to questions asked and in accordance with the company statement of accounting policies.

As is the case with the Level 2 examination, a considerable amount of data is provided at the start of the examination in the form of customer, supplier and nominal accounts and transactions relating to the previous or current month.

Take your time when inputting the data, it is far easier to avoid errors at the time of entering the data than to identify and correct errors later. Typographical errors can result in a fail.

Remember to complete the batch totals in all three columns ensuring that they cross cast. These totals can be verified when you input the data into your accounts software.

Be aware that aged debtors and aged creditors reports do not provide details of all transactions when the resultant balance is zero and as such do not provide the examiner with sufficient information, but you will be required to produce an aged debtor or creditor report as part of your tasks in addition to the standard activity report.

Depending on the software package in use, it may be necessary to produce more than one report to demonstrate that the names and addresses and all the transactions have been entered in each of the customer and supplier accounts.

It may be necessary to produce reports during the examination to provide supporting information to carry out specific tasks. These will, as with all other reports, have to be submitted for marking at the conclusion of the examination.

The purchase or sale of assets and the calculation and processing of depreciation in accordance with the company statement of accounting policies, will also provide an opportunity for you to demonstrate your decision making ability.

You should refer to the nominal accounts present and write down the stages necessary to fully appreciate cause and effect prior to entering data into your accounting software,

Considerably more reports will be required at this level and you will be required to filter information by date, account or audit trail reference.

It is not necessary to input anything in the details column – this will not be assessed and you will only use up your time allowance.

Make use of the five minutes reading time to read the paper carefully and make sure that you know exactly what you need to do.

Note that all supplier payments and customer receipts must be correctly allocated.

Ensure that your printouts meet the full requirements of the examination.

Take time to proof-read your work thoroughly on completion.

You are allowed to print **one** draft copy **only** of your printouts during the examination to help you proof-read. Remember, final printouts can be taken after completion of the examination time.

Not all of the syllabus will be examined on every paper. Only three of the six non-core syllabus items will be present in any one paper.

Reading List

See 'Guidance for Tutors' above.

Documents available on our website

FAQs

Sample Papers

Scheme Handbook

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