
Instructions for Specialist Tutor and Invigilator

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

a) **Before the examination**

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

b) **At the start of the examination**

- 1 Call up the relevant file for each candidate before the commencement of the examination.
- 2 The time allowed for the examination is 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 material, paper and electronic, must be returned to City & Guilds with the candidate's papers and the Invigilation Certificate.
- 3 The files created for the examination must be erased from all storage media.
- 4 The Invigilation Certificate must be signed by the Invigilator, attesting that the procedures outlined above were followed. The Specialist Tutor must also add their signature

Manual input of set up data

Initialise the system for **Gemprint Ltd** with respect to the Sales, Purchase & Nominal Ledgers as required by the software package in use and enter the company address as follows

Blake House, Stansfield Way, Chelmsford, CM2 4AL

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 Gemprint Ltd 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.

Sample Paper

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

A/C No	Name	Address	Contact Name	Contact No	Credit Limit	Terms
B188	Barnes & Clay Ltd	Unit 33 Priestgate Estate Manchester M41 2CS	Toni Sharpe	0161 793 4000	£10 000	30 days net
C103	Cave Grammar School	Bishop Way Hull East Yorkshire HU5 7EK	Ian Clowes	01482 550818	£15 000	30 days net
G027	P Galloway Ltd	Longford House Water Street York YO3 6WZ	Frank Dooley	01904 466300	£20 000	7 days net
G055	Garland Agency Ltd	42 Lowther Street Swanage Dorset BH19 6KH	Lyndsay Wilson	01929 224073	£5 000	30 days net
H152	Hall Print Group	Stirling Works Gray Street Greenock PA15 3RD	Jim Grant	0141 881 2370	£80 000	5% discount for 30 day settlement
H168	Harris Advertising	100 Avanti Way St Albans Hertfordshire AL2 4PM	Lisa Holmes	01727 446070	£10 000	30 days net
M026	Music Monthly	Chapel House Victoria Road Guildford GU1 4LA	Janet Green	01483 636351	£30 000	30 days net
S113	Stone Publishing	311 Avery Road Maidstone Kent ME15 9GL	Barbara Ware	01622 510886	£50 000	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
1053	Perth Paper plc	Kelsey Works Boundary Way Perth PH3 4WB	Keith Rogers	01738 340027	£100 000	5% discount for 30 day settlement
1173	Harris Advertising	100 Avanti Way St Albans Hertfordshire AL2 4PM	Lisa Holmes	01727 446070	£10 000	30 days net
1195	G J Machinery Ltd	Unit 13 Newfold Park Orpington BR6 3DS	Julie Grant	01689 227263	£8 000	30 days net
1244	Devon Inks plc	Grange House Seaview Road Barnstable EX31 7HF	Sam Reynolds	01271 377240	£30 000	30 days net
1388	Proctor & Sons Ltd	9 Court Terrace Preston Lancashire PR1 4BR	Mike Mason	01772 885200	£3 000	30 days net
1402	B Z Typesetters	Castle House Brook Street London EC2A 6YC	Peter Charles	0207 982 8800	£20 000	30 days net

3 Input Customer ledger opening balances as follows.

A/C No	Customer	Reference	Date	Amount
H152	Hall Print Group	8361	3 April	12 146.33
		8556	23 April	15 240.16
		8566	30 April	10 787.44
H168	Harris Advertising	8567	30 April	963.50
G055	Garland Agency Ltd	8150	11 Feb	131.60
B188	Barnes & Clay Ltd	8319	24 Mar	716.33
		8564	26 April	406.55
S113	Stone Publishing	8350	1 April	3 728.12
		8559	24 April	5 076.49
		8565	29 April	4 415.65
M026	Music Monthly	8363	3 April	1 025.00
C103	Cave Grammar School	8372	5 April	2 444.92
				57 082.09

4 Input Supplier ledger opening balances as follows.

A/C No	Supplier	Reference	Date	Amount
1053	Perth Paper plc	B30711	31 Mar	11 403.65
		B31459	30 April	7 170.79
		B31573	30 April	3 379.78
		B31580	30 April	4 598.95
1195	G J Machinery Ltd	04462	28 April	447.93
1244	Devon Inks plc	04/0093	4 April	1 385.55
		04/1553	26 April	1 015.49
1388	Proctor & Sons Ltd	P72004	21 April	131.60
1402	B Z Typesetters	00063	29 Mar	994.25
		00182	25 April	1 052.80
				31 580.79

5 Input Nominal ledger opening balances as follows, dated 22 April.

Nom Code	Name	Debit	Credit
0020	Plant & Machinery Cost	74 260.00	
0021	Plant & Machinery Depreciation		16 180.00
1001	Stock	8 200.00	
1103	Prepayments	1 330.00	
1200	Bank Current Account	26 569.13	
1230	Cash Account	186.32	
2109	Accruals		150.00
2202	Sales & Purchase Tax Liability		3 816.54
3000	Capital		50 000.00
3200	Profit and Loss Account		82 564.38
4000	Sales Magazine Contracts		134 804.55
4001	Sales Bespoke		11 033.59
4002	Sales Posters		43 776.19
4003	Sales Educational		8 413.00
4004	Sales Promotional Products		49 573.35
4005	Sales Tickets		24 304.40
4009	Discounts Allowed	4 027.50	
5000	Purchases Paper & Inks	58 192.44	
5001	Purchases Typesetting	5 306.12	
5002	Purchases Consumables	1 046.85	
5009	Discounts Taken		1 532.20
5100	Carriage Inwards	815.12	
5200	Opening Stock	6 800.00	
5201	Closing Stock		8 200.00
7850	Rent & Rates	6 320.00	
7851	Machine Maintenance	1 276.26	
7852	Wages & Staff Costs	76 276.54	
7853	Motor & Travel	23 710.43	
7854	Print Room Costs	85 563.66	
7855	Office Costs	13 420.03	
8000	Depreciation	15 360.00	
8100	Bad Debt Write Off	186.50	
Totals		408 846.90	435 748.20

6 Input the following sales invoices.

A/C No	Customer	Date	Inv Ref	Nominal Code	Net	Tax	Gross
H152	Hall Print Group	16 May	8568	4000	6 522.00	1 084.28	7 606.28
G027	P Galloway Ltd	16 May	8569	4001	312.52	54.69	367.21
H168	Harris Advertising	18 May	8570	4004	1 087.22	190.26	1 277.48
S113	Stone Publishing	19 May	8571	4002	1 434.65	251.06	1 685.71
B188	Barnes & Clay Ltd	19 May	8572	4001	240.00	42.00	282.00
H152	Hall Print Group	22 May	8573	4000	13 370.23	2 222.80	15 593.03
C103	Cave Grammar School	22 May	8574	4005	856.30	149.85	1 006.15
M026	Music Monthly	22 May	8575	4000	4 000.00	700.00	4 700.00
B188	Barnes & Clay Ltd	23 May	8576	4001	422.75	73.98	496.73
H152	Hall Print Group	25 May	8577	4004	1 429.43	237.64	1 667.07
S113	Stone Publishing	25 May	8578	4002	320.00	56.00	376.00
S113	Stone Publishing	25 May	8579	4000	1 112.40	194.67	1 307.07
C103	Cave Grammar School	25 May	8580	4003	448.12	78.42	526.54
H152	Hall Print Group	26 May	8581	4002	266.00	44.22	310.22
B188	Barnes & Clay Ltd	27 May	8582	4005	108.00	18.90	126.90
H152	Hall Print Group	27 May	8583	4000	4 458.00	741.14	5 199.14
Totals					36 387.62	6 139.91	42 527.53

7 Input the following purchase invoices.

A/C No	Supplier	Date	Inv Ref	Nominal Code	Net	Tax	Gross
1173	Harris Advertising	1 May	HA1930	7855	140.00	24.50	164.50
1244	Devon Inks plc	4 May	05/1108	5000	513.32	89.83	603.15
1053	Perth Paper plc	5 May	B32801	5000	2 144.50	356.52	2 501.02
1402	B Z Typesetters	9 May	00346	5001	246.88	43.20	290.08
1053	Perth Paper plc	19 May	B33091	5000	1 507.85	250.68	1 758.53
1195	G J Machinery Ltd	19 May	04992	7851	346.02	60.55	406.57
1388	Proctor & Sons Ltd	20 May	P72760	5002	88.47	0.00	88.47
1053	Perth Paper plc	22 May	B33830	5000	812.35	135.05	947.40
Totals					5 799.39	960.33	6 759.72

8 Input the following cheques received into the Sales Ledger.

Date	Customer	A/C No	Reference	Amount
22 April	Music Monthly	M026	510690	1 025.00
23 April	Cave Grammar School	C103	223011	2 444.92
25 April	Barnes & Clay Ltd	B188	441960	716.33
26 April	Hall Print Group (discount £544.06)	H152	147884	11 602.27
27 April	Stone Publishing	S113	614772	3 728.12
30 April	Garland Agency Ltd	G055	430081	131.60

9 Input the following cheque received into the Nominal Ledger.

Date	Drawer	Nominal Code	Cheque No	Amount
28 April	H R Thompson	9998	127730	800.00
		2200	127730	140.00

10 Input the following cheque payments into the Purchase Ledger.

Date	Supplier	A/C No	Cheque No	Amount
25 April	Devon Inks plc	1244	055198	1 385.55
25 April	Perth Paper plc (discount £510.80)	1053	055199	10 892.85
25 April	B Z Typesetters	1402	055200	994.25
29 April	Proctor & Sons Ltd	1388	055201	131.60

For guidance, on completion of the above input, the trial balance should match the opening balances schedule below:

Nominal Ledger balances

Nom Code	Name	Dr (£)	Cr (£)
0020	Plant & Machinery Cost	74 260.00	
0021	Plant & Machinery Depreciation		16 180.00
1001	Stock	8 200.00	
1100	Debtors Control Account	79 417.32	
1103	Prepayments	1 330.00	
1200	Bank Current Account	33 753.12	
1230	Cash Account	186.32	
2100	Creditors Control Account		24 425.46
2109	Accruals		150.00
2200	Sales Tax Control Account		6 279.91
2201	Purchase Tax Control Account	960.33	
2202	Sales & Purchase Tax Liability		3 816.54
3000	Capital		50 000.00
3200	Profit and Loss Account		82 564.38
4000	Sales Magazine Contracts		164 267.18
4001	Sales Bespoke		12 008.86
4002	Sales Posters		45 796.84
4003	Sales Educational		8 861.12
4004	Sales Promotional Products		52 090.00
4005	Sales Tickets		25 268.70
4009	Discounts Allowed	4 571.56	
4200	Sale of Assets	0.00	0.00
5000	Purchases Paper & Inks	63 170.46	
5001	Purchases Typesetting	5 553.00	
5002	Purchases Consumables	1 135.32	
5009	Discounts Taken		2 043.00
5100	Carriage Inwards	815.12	
5200	Opening Stock	6 800.00	
5201	Closing Stock		8 200.00
7850	Rent & Rates	6 320.00	
7851	Machine Maintenance	1 622.28	
7852	Wages & Staff Costs	76 276.54	
7853	Motor & Travel	23 710.43	
7854	Print Room Costs	85 563.66	
7855	Office Costs	13 560.03	
8000	Depreciation	15 360.00	
8100	Bad Debt Write Off	186.50	
9998	Suspense Account		800.00
	Totals	502 751.99	502 751.99

Customer Ledger balances

A/C No	Customer	Balance (£)
B188	Barnes & Clay Ltd	1 312.18
C103	Cave Grammar School	1 532.69
G027	P Galloway Ltd	367.21
H152	Hall Print Group	56 403.34
H168	Harris Advertising	2 240.98
M026	Music Monthly	4 700.00
S113	Stone Publishing	12 860.92
		79 417.32

Supplier Ledger balances

A/C No	Supplier	Balance (£)
1053	Perth Paper Ltd	20 356.47
1173	Harris Advertising	164.50
1195	G J Machinery Ltd	854.40
1244	Devon Inks plc	1 618.64
1388	Proctor & Sons Ltd	88.47
1402	B Z Typesetters	1 342.88
		24 425.46

Sample Paper 1