

---

**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.
- 5 **Note that the standard rate of tax is 20%.**

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 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 **Bryans Office** with respect to the Sales, Purchases and Nominal Ledgers as required by the software package in use.

The financial year should be set up to commence in **January 2011** and all subsequent transactions must be entered using that year.

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 & Guilds in writing when returning the candidates' papers.

**Enter the following information in respect of Bryans Office.**

### SALES LEDGER ACCOUNTS

A/C No	Details	A/C No	Details
1276	A Parkin Ltd 12 Regent Drive Bracknell Berkshire RG12 4DK	1380	Jones Clarke & Co Byron Avenue Norwich Norfolk NR2 5FJ

### PURCHASES LEDGER ACCOUNTS

A/C No	Details	A/C No	Details
F421	Folan Paper Thatcham Mills Blythe Road Durham DH1 2WP	H439	HL Furniture Co Loddon Works Meadow Lane Cannock WS11 3LB

### 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 Stationery
4001	Sales Furniture
5000	Purchases Stationery
5001	Purchases Furniture

\* 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 the year 2011. For the purpose of this examination assume the standard tax rate is 20%. Please ensure that the net, tax and gross figures correspond **exactly** with those given below.

### SALES INVOICES

Customer		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
1276	A Parkin Ltd	5 Aug	8/200	4000	812.36	162.47	974.83
1380	Jones Clarke & Co	7 Aug	8/201	4001	2 119.50	423.90	2 543.40
1276	A Parkin Ltd	7 Aug	8/202	4001	1 560.20	312.04	1 872.24
1380	Jones Clarke & Co	9 Aug	8/203	4000	1 102.80	220.56	1 323.36
<b>Batch Totals</b>					<b>5 594.86</b>	<b>1 118.97</b>	<b>6 713.83</b>

### PURCHASE INVOICES

Supplier		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
F421	Folan Paper	1 Aug	381022	5000	4 034.59	806.92	4 841.51
F421	Folan Paper	3 Aug	381063	5000	2 170.58	434.12	2 604.70
H439	HL Furniture Co	3 Aug	F2470	5001	1 856.00	371.20	2 227.20
H439	HL Furniture Co	6 Aug	F2498	5001	2 806.52	561.30	3 367.82
<b>Batch Totals</b>					<b>10 867.69</b>	<b>2 173.54</b>	<b>13 041.23</b>

### 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
<b>SALES LEDGER</b>	<b>1276</b>	<b>A Parkin Ltd</b>	2 847.07	
	<b>1380</b>	<b>Jones Clarke &amp; Co</b>	3 866.76	
	1394	Depesh Parmar		
	1395	BK Office Supplies		
	1396	Farrow & Koren		
	1397	A Boothroyd		
		<b>TOTAL DEBTORS</b>	<b>6 713.83</b>	
<b>PURCHASES LEDGER</b>	<b>F421</b>	<b>Folan Paper</b>		7 446.21
	<b>H439</b>	<b>HL Furniture Co</b>		5 595.02
	H449	Hewitson Ltd		
	P406	Payne Partnership		
	P414	Pollini SRL		
	T429	Trayner & Sons		
		<b>TOTAL CREDITORS</b>		<b>13 041.23</b>
<b>NOMINAL LEDGER</b>	<b>1100</b>	<b>Debtors Control Account</b>	6 713.83	
	<b>1200</b>	<b>Bank Current Account</b>		
	<b>1230</b>	<b>Cash Account</b>		
	<b>2100</b>	<b>Creditors Control Account</b>		13 041.23
	<b>2200</b>	<b>Sales Tax Control Account</b>		1 118.97
	<b>2201</b>	<b>Purchase Tax Control Account</b>	2 173.54	
	<b>3000</b>	<b>Capital</b>		
	<b>4000</b>	<b>Sales Stationery</b>		1 915.16
	<b>4001</b>	<b>Sales Furniture</b>		3 679.70
	<b>5000</b>	<b>Purchases Stationery</b>	6 205.17	
	<b>5001</b>	<b>Purchases Furniture</b>	4 662.52	
	7850	Property Rental		
	7851	Advertising & Promotion		
	7852	Motor & Travel Costs		
	7853	Office Costs		
		<b>TRIAL BALANCE TOTALS</b>	<b>19 755.06</b>	<b>19 755.06</b>

Print all accounts created to check their form and content