

Computerised Accounts Level 1

8989-01-001
Sample Paper 2012

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



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 of work during the examination period but must submit a **final printout only** for assessment.

For examiner's use only

Printouts	Updating	Batch totals

Instructions to Candidates

You are employed in the accounts department of **Bryans Office**, wholesalers of office supplies.

Your specialist tutor or the invigilator will access the relevant file before the commencement of the examination.

Data has already been filed to disk prior to the examination and you are now required to carry out the following tasks.

Note. The standard rate of tax is 20%.

All transactions must be entered using the year 2011.

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

A/C No	Details	A/C No	Details
1394	Depesh Parmar 36a Combe Road Keynsham Bristol BS18 6GN	1396	Farrow & Koren 17 Church Street Ellesmere Port Cheshire L65 7CX
1395	BK Office Supplies Shop Unit 6 Poynton Parade Nantwich CW5 9BT	1397	A Boothroyd The Gables Norton Road Solihull B91 2WP

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

A/C No	Details	A/C No	Details
H449	Hewitson Ltd 8 Poplar Drive Farnworth Gtr Manchester BL4 6RG	P414	Pollini SRL Via Santuario 56 Stezzano Bergamo Italy
P406	Payne Partnership Suite 2 Sheldon Centre Merton SW20 4DK	T429	Trayner & Sons Horwich House Shaw St Westhoughton BL5 7AH

3. Create the following accounts in the Nominal Ledger.

Nominal Code	Account Name
7850	Property Rental
7851	Advertising & Promotion
7852	Motor & Travel Costs
7853	Office Costs

- On 1 August, £23 500 Capital (Nominal Code 3000) was introduced into the business. £23 000 was paid into the Bank Current Account and £500 was paid into the Cash Account. Process this transaction using reference CAP4.
- Enter the following invoices into the Customer Ledger and complete the batch totals.

SALES BATCH CONTROL

Customer		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
1397	A Boothroyd	12 Aug	8/204	4000	513.61	102.72	616.33
1394	Depesh Parmar	16 Aug	8/205	4001	1 925.40	385.08	2 310.48
1396	Farrow & Koren	17 Aug	8/206	4001	546.29	109.26	655.55
1395	BK Office Supplies	20 Aug	8/207	4000	973.32	194.66	1 167.98
Batch Totals							

- Enter the following invoices into the Supplier Ledger and complete the batch totals.

PURCHASES BATCH CONTROL

Supplier		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
H449	Hewitson Ltd	9 Aug	46218	5000	935.41	187.08	1 122.49
P406	Payne Partnership	14 Aug	R27/08	7850	1 650.00	0.00	1 650.00
T429	Trayner & Sons	18 Aug	370382	7852	314.56	62.91	377.47
P414	Pollini SRL	18 Aug	EX2703	5001	1 824.76	364.95	2 189.71
Batch Totals							

- On 20 August, you sell Stationery (Nominal Code 4000) to an employee and receive cash of £14.87 (including tax of £2.48). Process the transaction using reference CS276.
- Some stationery purchased from Folan Paper was damaged and was returned to them. Enter the following credit note into the Supplier Ledger.

Supplier		Credit Note		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	No				
F421	Folan Paper	23 Aug	CN3822	5000	291.61	58.32	349.93

- Process the following payments.

Method	Date	Ref	Details	Nominal Code	Amount £	Tax Details
Cheque	24 Aug	106674	Advertising & Promotion	7851	818.58	No tax
Cash	25 Aug	CP52	Office Costs	7853	123.12	Including tax of £20.52

- On 29 August you receive a cheque from Jones Clarke & Co (Account No 1380) for £3 866.76 in full settlement of their account. The cheque number is 204883 and you are asked to process the receipt though the records.
- On 31 August you send a cheque for £7 096.28 to Folan Paper (Account No F421) in full settlement of their account using cheque number 106675. Process this payment through the records.

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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 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 trial balance at 31 August.	

End of examination