

**City & Guilds Computerised Accounts - Level 2
Marking Scheme - Sample Paper 1**

Marker Notes

- Candidate input is in **bold**.
- Accept rounding up or down on tax.

15a) Customer Ledger Reports

A/C No	Details	A/C No	Details
M449	Minjali & Co Ltd 55 Green Terrace Kingsway High Wycombe HP13 4DN	X512	XT Warranties plc PO Box W34 Swinton Greater Manchester M27 5JF

A/C No	Name	Date	Ref	£	Balance
A255	AZ Electrical	24 May	274270	(8 409.24)	17 843.16
D156	Devas & Co Ltd	27 May	012806	(2 374.82)	957.38
G198	Good Sounds Ltd	26 May	128270	(9 907.01)	13 714.86
K170	Keates & Garvey	18 May	Canc Chq	84.50	84.50
L448	Laurel Holdings Ltd	22 May 26 May 26 May	2732 243660 Discount	4 742.21 (3 365.36) (150.74)	63 905.14
M449	Minjali & Co Ltd	26 May	2734	998.76	998.76
T840	Triton Electrical	26 May	2735	141.00	4 081.25
X512	XT Warranties plc	28 May	2736	2 544.11	2 544.11
X744	XS Stores Limited	25 May	2733	8 137.06	39 699.65

NB. Ensure that all cheques are correctly allocated.

15b) Supplier Ledger Reports

A/C No	Details	A/C No	Details
JOH5	Johnstone Factors 1 Gateley Street Dewsbury West Yorkshire WF12 1PK	HYM3	Hymari Corporation Mitaka Tokyo 181-1856 Japan

A/C No	Name	Date	Ref	£	Balance
BEN2	Bentley Factors	31 May	340856	(5 302.62)	20 900.07
ELE7	Electricom plc	25 May 31 May 31 May	449803 340855 Discount	7 100.36 (15 690.35) (702.81)	37 243.78
HYM3	Hymari Corporation	20 May	GB6490	11 068.91	11 068.91
JOH5	Johnstone Factors	18 May	00271	4 138.49	4 138.49
NUC8	Nu Concept plc	31 May	340857	(9 923.46)	28 609.87
POT6	Potter Partnership	31 May	340858	(485.28)	737.90
WYL8	Wyles Factors Ltd	25 May 27 May	103757 C612	1 668.92 (288.58)	4 901.23

NB. Ensure that all cheques are correctly allocated.

15c) Nominal Activity

Bank Current Account

Date	Ref / Details	Debit	Credit	Balance
28 May	340853		220.00	
28 May	BACS23		3 701.25	
28 May	340854		3 000.00	
18 May	Cancelled Cheque		84.50	
24 May	274270	8 409.24		
26 May	128270	9 907.01		
26 May	243660	3 365.36		
27 May	012806	2 374.82		
31 May	340855		15 690.35	
31 May	340856		5 302.62	
31 May	340857		9 923.46	
31 May	340858		485.28	22 067.46

Cash Account

Date	Ref / Details	Debit	Credit	Balance
27 May	PC412		39.95	
28 May	CS338	164.50		
28 May	340861	3 000.00		
29 May	W2905		2 509.97	1 027.78

15d) Aged Debtors Analysis

Check report date is 31 May and report is in summary form.

15e) Day Book – Customer Invoices

Check presence of day book report showing all invoices for May (invoice numbers 2715 – 2736).

15f) Remittance advice

Check presence of remittance advice for Electricom plc.

15g) Customer statement

Check presence of statement for Laurel Holdings Ltd.

15h) Service invoice

Customer	XT Warranties plc
Invoice No	2736
Detail	Warranty claims

15i) Trial balance

Nom Code	Name	Dr	Cr
1100	Debtors Control Account	143 828.81	
1200	Bank Current Account	22 067.46	
1230	Cash Account	1 027.78	
2100	Creditors Control Account		107 600.25
2200	Sales Tax Control Account		26 049.20
2201	Purchase Tax Control Account	27 920.73	
2210	PAYE Control		1 359.05
2211	National Insurance Control		5 311.90
3000	Capital		80 000.00
3200	Profit and Loss Account		35 747.29
4000	Sales TV & Audio		240 485.22
4001	Sales Refrigeration		76 463.21
4002	Sales Washing Machines		86 670.90
4003	Sales Cookers		39 565.80
4004	Sales Repairs		14 622.89
4005	Sales Warranties		2 024.43
4006	Claims Warranties		2 165.20
4009	Discounts Allowed	1 931.60	
5000	Purchases TV & Audio	235 232.42	
5001	Purchases White Goods	126 263.47	
5002	Purchases Miscellaneous	15 152.79	
5003	Costs Warranties	1 041.00	
5009	Discounts Taken		6 289.63
7005	Wages & Salaries	100 543.72	
7006	Employers' National Insurance	12 750.60	
7850	Rent & Rates	12 600.00	
7851	Travel Expenses	4 116.23	
7852	Motor Expenses	12 428.52	
7853	Repairs & Maintenance	2 087.44	
7854	Printing & Stationery	745.10	
7855	Miscellaneous Expenses	1 247.30	
7856	Advertising	220.00	
7857	Legal Expenses	3 150.00	
	Totals	724 354.97	724 354.97

NB. Also accept

Tax	1 871.53	
Totals	698 305.77	698 305.77

Batch Control Totals

Sales

Net	Tax	Gross
11 961.37	2 057.66	14 019.03

Purchases

Net	Tax	Gross
20 451.03	3 525.65	23 976.68