

## Computerised Accounts Level 2

8989-02-002  
Sample Paper 2012

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



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### 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 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 **Baglin Menswear** 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 Baglin Menswear.

**Company details:** Baglin Menswear, Spring Gardens, Market Drayton, Shropshire, TF9 4AK.

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

A/C No	Details	A/C No	Details
S3280	Ragamuffin Silver Parade Rayleigh Essex SS6 9NR	S3327	King Menswear Co Unit 45 Prospect Centre Stockport SK1 3FH
S3289	Man Depot Shop Unit 6 Chinley Park Bakewell DE45 3CL	S3329	Clive Fashions 13 Catford Road Bermondsey Gtr London SE16 2VM
S3296	Farrow Traders plc Minster Walk Church Street Beverley HU17 8DX	S3340	Discount Suit Co Stall 36 Elstead Market Guildford GU8 2JW
S3303	George Linley Ltd Ware Road Royston Hertfordshire SG8 6LM	<b>Note: Farrow Traders plc invoices are subject to a 5% discount. The tax has been calculated on the discounted net amount.</b>	

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

A/C No	Details	A/C No	Details
BEN24	Bentley Hall Ltd 38 Shaw Drive Christchurch Dorset BH23 4RL	KIN29	Kinlet Footwear Ltd Unit 3 Creaton Park Daventry NN11 2HS
BOL28	Bolas Fashions Seaham House Haswell Street Consett DH8 6JJ	WIT29	Witham Wholesale Ltd Haddon Building Heald Road Manchester M3 9TL
EAR23	Earl Textiles Ryton Mill Walker Street Wallsend NE28 9KR	<b>Note: Bolas Fashions invoices are subject to a 5% discount. The tax has been calculated on the discounted net amount.</b>	

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	12 881.70	
1230	Cash Account *	405.82	
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		2 924.40
2211	National Insurance Control		3 211.30
2220	Net Wages Control	0.00	0.00
3000	Capital		25 000.00
3200	Profit and Loss Account		7 108.95
4000	Sales Suits		29 421.38
4001	Sales Trousers		21 449.51
4002	Sales Jackets		18 923.05
4003	Sales Footwear		28 083.66
4004	Sales Tees & Tops		18 270.57
4005	Sales Ties & Scarves		8 606.50
4006	Sales Accessories		7 129.69
4009	Discounts Allowed	2 950.46	
5000	Purchases Suits	16 535.18	
5001	Purchases Jackets & Trousers	19 732.52	
5002	Purchases Footwear	14 840.53	
5003	Purchases Miscellaneous	6 690.25	
5009	Discounts Taken		2 049.56
7005	Wages & Salaries	48 178.49	
7006	Employers' National Insurance	4 164.30	
7850	Rent & Rates	23 024.80	
7851	Delivery Costs	3 380.17	
7852	Motor & Travel	6 565.03	
7853	Trade Shows	8 450.00	
7854	Stationery & Advertising	1 848.57	
7855	Secretarial Costs	2 530.75	
	<b>Totals</b>	<b>172 178.57</b>	<b>172 178.57</b>

\* 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 £
EAR23	Earl Textiles	8 Jul	50554	5000	1 027.45	205.49	1 232.94
BOL28	Bolas Fashions	12 Jul	BF37005	5001	3 212.91	610.45	3 823.36
KIN29	Kinlet Footwear Ltd	15 Jul	07/631	5002	1 440.29	288.06	1 728.35
EAR23	Earl Textiles	15 Jul	50590	5003	635.41	127.08	762.49
BOL28	Bolas Fashions	24 Jul	BF37138	5003	914.25	173.71	1 087.96
BEN24	Bentley Hall Ltd	27 Jul	1603	5002	550.28	110.06	660.34
KIN29	Kinlet Footwear Ltd	28 Jul	07/704	5002	1 548.26	309.65	1 857.91
WIT29	Witham Wholesale Ltd	28 Jul	W7164	5003	292.33	58.47	350.80
BOL28	Bolas Fashions	1 Aug	BF37370	5000	2 108.66	400.65	2 509.31
KIN29	Kinlet Footwear Ltd	3 Aug	08/160	5002	920.43	184.09	1 104.52
EAR23	Earl Textiles	4 Aug	50773	5001	773.53	154.71	928.24
BEN24	Bentley Hall Ltd	8 Aug	1652	5003	268.01	53.60	321.61
WIT29	Witham Wholesale Ltd	11 Aug	W7230	5003	1 127.47	225.49	1 352.96
BOL28	Bolas Fashions	11 Aug	BF37471	5001	1 980.45	376.29	2 356.74
EAR23	Earl Textiles	14 Aug	50812	5000	914.00	182.80	1 096.80
KIN29	Kinlet Footwear Ltd	15 Aug	08/284	5002	2 563.55	512.71	3 076.26
BEN24	Bentley Hall Ltd	15 Aug	1703	5003	154.85	30.97	185.82
WIT29	Witham Wholesale Ltd	17 Aug	W7282	5002	819.40	163.88	983.28
EAR23	Earl Textiles	19 Aug	50895	5000	1 249.88	249.98	1 499.86
BOL28	Bolas Fashions	21 Aug	BF37639	5001	2 750.36	522.57	3 272.93
<b>Batch Totals</b>					<b>25 251.77</b>	<b>4 940.71</b>	<b>30 192.48</b>

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

A/C No	Customer	Inv Date	Inv Ref	Nom Code	Net £	Tax £	Gross £
S3327	King Menswear Co	2 Jul	59743	4000	1 880.35	376.07	2 256.42
S3296	Farrow Traders plc	4 Jul	59748	4001	1 529.61	290.63	1 820.24
S3280	Ragamuffin	8 Jul	59752	4004	432.12	86.42	518.54
S3303	George Linley Ltd	8 Jul	59753	4006	220.14	44.03	264.17
S3340	Discount Suit Co	18 Jul	59760	4000	2 613.02	522.60	3 135.62
S3329	Clive Fashions	23 Jul	59763	4006	481.36	96.27	577.63
S3296	Farrow Traders plc	26 Jul	59765	4005	552.93	105.06	657.99
S3289	Man Depot	26 Jul	59766	4003	917.55	183.51	1 101.06
S3280	Ragamuffin	1 Aug	59767	4004	640.79	128.16	768.95
S3296	Farrow Traders plc	1 Aug	59768	4000	2 640.25	501.65	3 141.90
S3327	King Menswear Co	3 Aug	59769	4005	454.60	90.92	545.52
S3289	Man Depot	5 Aug	59770	4003	869.35	173.87	1 043.22
S3303	George Linley Ltd	5 Aug	59771	4006	345.16	69.03	414.19
S3340	Discount Suit Co	8 Aug	59772	4000	1 385.96	277.19	1 663.15
S3327	King Menswear Co	9 Aug	59773	4002	1 005.14	201.03	1 206.17
S3289	Man Depot	9 Aug	59774	4003	734.58	146.92	881.50
S3296	Farrow Traders plc	9 Aug	59775	4002	1 307.88	248.50	1 556.38
S3327	King Menswear Co	12 Aug	59776	4001	880.20	176.04	1 056.24
S3280	Ragamuffin	14 Aug	59777	4004	724.56	144.91	869.47
S3340	Discount Suit Co	14 Aug	59778	4000	1 882.61	376.52	2 259.13
S3329	Clive Fashions	16 Aug	59779	4005	694.57	138.91	833.48
S3296	Farrow Traders plc	18 Aug	59780	4002	1 652.07	313.89	1 965.96
S3303	George Linley Ltd	19 Aug	59781	4006	290.45	58.09	348.54
<b>Batch Totals</b>					<b>24 135.25</b>	<b>4 750.22</b>	<b>28 885.47</b>

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 (£)
BOL28	Bolas Fashions	412591	Inv BF37005 (Discount £160.65)	3 662.71
EAR23	Earl Textiles	412592	Inv 50554	1 232.94
KIN29	Kinlet Footwear Ltd	412593	Inv 07/631	1 728.35

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

Date	Customer	Cheque No	Details	Amount (£)
25 Jul	George Linley Ltd	101253	Inv 59753	264.17
27 Jul	Ragamuffin	224387	Inv 59752	518.54
28 Jul	Farrow Traders plc	694006	Inv 59748 (Discount £76.48 )	1 743.76
31 Jul	King Menswear Co	802175	Inv 59743	2 256.42

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

### Trial balance

Nominal Code	Account Name	Dr	Cr
1100	Debtors Control Account	24 026.10	
1200	Bank Current Account	11 040.59	
1230	Cash Account	405.82	
2100	Creditors Control Account		23 407.83
2200	Sales Tax Control Account		4 750.22
2201	Purchase Tax Control Account	4 940.71	
2210	PAYE Control		2 924.40
2211	National Insurance Control		3 211.30
2220	Net Wages Control	0.00	0.00
3000	Capital		25 000.00
3200	Profit and Loss Account		7 108.95
4000	Sales Suits		39 823.57
4001	Sales Trousers		23 859.32
4002	Sales Jackets		22 888.14
4003	Sales Footwear		30 605.14
4004	Sales Tees & Tops		20 068.04
4005	Sales Ties & Scarves		10 308.60
4006	Sales Accessories		8 466.80
4009	Discounts Allowed	3 026.94	
5000	Purchases Suits	21 835.17	
5001	Purchases Jackets & Trousers	28 449.77	
5002	Purchases Footwear	22 682.74	
5003	Purchases Miscellaneous	10 082.57	
5009	Discounts Taken		2 210.21
7005	Wages & Salaries	48 178.49	
7006	Employers' National Insurance	4 164.30	
7850	Rent & Rates	23 024.80	
7851	Delivery Costs	3 380.17	
7852	Motor & Travel	6 565.03	
7853	Trade Shows	8 450.00	
7854	Stationery & Advertising	1 848.57	
7855	Secretarial Costs	2 530.75	
	<b>Totals</b>	<b>224 632.52</b>	<b>224 632.52</b>

### Supplier (Purchases) Ledger balances

A/C No	Supplier	Balance (£)
BEN24	Bentley Hall Ltd	1 167.77
BOL28	Bolas Fashions	9 226.94
EAR23	Earl Textiles	4 287.39
KIN29	Kinlet Footwear Ltd	6 038.69
WIT29	Witham Wholesale Ltd	2 687.04
	<b>Total</b>	<b>23 407.83</b>

### Customer (Sales) Ledger balances

A/C No	Customer	Balance (£)
S3280	Ragamuffin	1 638.42
S3289	Man Depot	3 025.78
S3296	Farrow Traders plc	7 322.23
S3303	George Linley Ltd	762.73
S3327	King Menswear Co	2 807.93
S3329	Clive Fashions	1 411.11
S3340	Discount Suit Co	7 057.90
	<b>Total</b>	<b>24 026.10</b>

#### 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”.**