

Computerised Accounts Level 2

8989-02-002
81028

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



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 onto your accounts software. You can do this by using the disk supplied or by inputting the 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, plus 5 minutes reading time, excluding printing time. No note making or keyboard / computer operation is allowed during the 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 **The Camping Centre** with respect to the Sales, Purchases and Nominal Ledgers as required by the software package in use.

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.

For the purpose of this examination, assume the standard tax rate is 17.5%.

Enter the following information in respect of The Camping Centre, Pride Park, Guildford, Surrey, GU2 7XK.

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

A/C No	Details	A/C No	Details
TE55	Tenant & Son East Parade Keswick Cumbria CA22 4JD	CA48	Camping Unlimited Market Place Darlington County Durham DL3 5PZ
CA56	Camping Gear Ltd Station Rd Leeds West Yorkshire LS28 4QD	DL40	D L Evans Ltd Enterprise Park Newhaven East Sussex BN9 9BH
RJ98	R J Hughes & Sons Wootton Bassett Swindon Wiltshire SN4 8EQ	WA44	Wayne Co Ltd Queen Street Aberdeen Aberdeenshire AB23 2AP
DA70	Davies & Jones Spring Gardens Chesterfield Derbyshire S40 3SH		

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

A/C No	Details	A/C No	Details
BA22	Barnaby & Miles Wyle Cop Shrewsbury Shropshire SY2 2XJ	MA66	Mainland Factors Unit 4 Leicester Leicestershire LE4 3DJ
NA77	Nathan Powers Ltd West Mall Birmingham West Midlands B37 7NT	GR88	Great Outdoors 5 Church St Chatham Kent ME4 4BS
EV88	Evans & Greaves Victoria Quarter Leeds West Yorkshire LS2 6AX		

3. Add the following accounts to the Nominal Ledger and enter opening balances at 1 April as indicated:

Nominal Code	Account Name	Dr	Cr
1100	Debtors Control Account	0.00	0.00
1200	Bank Current Account	46 325.00	
1230	Cash Account *	3 000.00	
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		2 794.85
2211	National Insurance Control		975.23
2220	Net Wages Control	0.00	0.00
3000	Capital		80 000.00
3200	Profit and Loss Account		40 147.54
4000	Sales Tents		23 715.35
4001	Sales Trailers		9 847.23
4002	Sales Equipment		3 915.00
4003	Sales Bedding		1 800.27
4004	Sales Clothing		376.85
4005	Sales Sundries		1 053.14
4006	Sales Footwear	0.00	0.00
4009	Discounts Allowed	747.00	
5000	Purchases Tents	49 827.00	
5001	Purchases Trailers	12 063.14	
5002	Purchases Equipment	14 077.18	
5003	Purchases General	2 976.00	
5009	Discounts Taken		1 900.73
7005	Wages & Salaries	15 860.00	
7006	Employers' National Insurance	1 903.25	
7850	Rent	10 500.00	
7851	Travel Expenses	3 674.00	
7852	Motor Expenses	3 071.42	
7853	Repairs & Maintenance	1 406.87	
7854	Printing & Stationery	779.33	
7855	General Expenses	316.00	
	Totals	166 526.19	166 526.19

* 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 £
BA22	Barnaby & Miles	2 April	144085	5001	9 320.55	1 631.10	10 951.65
NA77	Nathan Powers Ltd	4 April	N204	5002	7 526.85	1 251.33	8 778.18
NA77	Nathan Powers Ltd	18 April	N335	5000	3 219.00	535.15	3 754.15
GR88	Great Outdoors	22 April	737	5002	4 785.25	837.42	5 622.67
EV88	Evans & Greaves	26 April	EG7208	5000	1 073.42	187.85	1 261.27
MA66	Mainland Factors	30 April	7493	5003	8 500.45	1 487.58	9 988.03
NA77	Nathan Powers Ltd	30 April	N341	5000	2 247.85	373.70	2 621.55
BA22	Barnaby & Miles	30 April	144804	5001	6 255.00	1 094.63	7 349.63
NA77	Nathan Powers Ltd	1 May	N434	5000	755.88	125.66	881.54
EV88	Evans & Greaves	9 May	EG8038	5000	2 855.37	499.69	3 355.06
GR88	Great Outdoors	13 May	801	5003	7 499.99	1 312.50	8 812.49
NA77	Nathan Powers Ltd	16 May	N468	5002	3 555.68	591.13	4 146.81
BA22	Barnaby & Miles	16 May	144822	5001	8 755.88	1 532.28	10 288.16
EV88	Evans & Greaves	17 May	EG8853	5000	837.23	146.52	983.75
MA66	Mainland Factors	18 May	7528	5003	2 144.74	375.33	2 520.07
EV88	Evans & Greaves	19 May	EG8906	5000	647.59	113.33	760.92
NA77	Nathan Powers Ltd	22 May	N480	5002	3 877.17	644.57	4 521.74
EV88	Evans & Greaves	22 May	EG9033	5000	1 754.32	307.01	2 061.33
BA22	Barnaby & Miles	24 May	144833	5001	743.29	130.08	873.37
GR88	Great Outdoors	24 May	845	5000	9 807.22	1 716.26	11 523.48
Batch Totals					86 162.73	14 893.12	101 055.85

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

A/C No	Customer	Inv Date	Inv Ref	Nom Code	Net £	Tax £	Gross £
DA70	Davies & Jones	4 Feb	6486	4000	12 458.00	2 180.15	14 638.15
TE55	Tennant & Son	8 April	7132	4002	7 319.10	1 280.84	8 599.94
RJ98	R J Hughes & Sons	9 April	7133	4000	4 788.59	838.00	5 626.59
CA48	Camping Unlimited	9 April	7134	4003	7 546.32	1 320.61	8 866.93
WA44	Wayne Co Ltd	11 April	7135	4001	2 788.84	488.05	3 276.89
DL40	D L Evans Ltd	19 April	7136	4005	1 754.00	291.60	2 045.60
CA48	Camping Unlimited	28 April	7137	4000	6 585.75	1 152.51	7 738.26
CA56	Camping Gear Ltd	29 April	7138	4003	5 789.45	1 013.15	6 802.60
TE55	Tennant & Son	30 April	7139	4002	12 444.32	2 177.76	14 622.08
DL40	D L Evans Ltd	4 May	7140	4001	8 000.00	1 330.00	9 330.00
TE55	Tennant & Son	6 May	7141	4002	4 750.55	831.35	5 581.90
CA48	Camping Unlimited	8 May	7142	4000	1 845.75	323.01	2 168.76
RJ98	R J Hughes & Sons	10 May	7143	4000	2 789.69	488.20	3 277.89
CA56	Camping Gear Ltd	12 May	7144	4004	6 500.85	1 137.65	7 638.50
WA44	Wayne Co Ltd	18 May	7145	4001	4 752.25	831.64	5 583.89
WA44	Wayne Co Ltd	19 May	7146	4001	765.85	134.02	899.87
TE55	Tennant & Son	19 May	7147	4002	3 566.77	624.18	4 190.95
CA48	Camping Unlimited	19 May	7148	4003	4 755.85	832.27	5 588.12
RJ98	R J Hughes & Sons	19 May	7149	4000	2 800.00	490.00	3 290.00
DL40	D L Evans Ltd	19 May	7150	4005	7 665.89	1 274.45	8 940.34
DL40	D L Evans Ltd	20 May	7151	4004	4 175.25	694.13	4 869.38
WA44	Wayne Co Ltd	20 May	7152	4000	9 800.65	1 715.11	11 515.76
CA48	Camping Unlimited	20 May	7153	4003	2 878.00	503.65	3 381.65
CA56	Camping Gear Ltd	20 May	7154	4004	1 788.98	313.07	2 102.05
WA44	Wayne Co Ltd	20 May	7155	4000	2 655.87	464.78	3 120.65
RJ98	R J Hughes & Sons	20 May	7156	4000	2 500.00	437.50	2 937.50
Batch Totals					133 466.57	23 167.68	156 634.25

6. Process and allocate the following payments into the Supplier (Purchases) Ledger, dating all payments 30 April:

A/C No	Supplier	Cheque No	Details	Amount (£)
BA22	Barnaby & Miles	224523	Inv 144085	10 951.65
NA77	Nathan Powers Ltd	224524	Inv N204 (discount £376.34) Inv N335 (discount £160.95)	11 995.04
GR88	Great Outdoors	224525	Inv 737	5 622.67

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

Date	Customer	Cheque No	Details	Amount (£)
21 April	R J Hughes & Sons	281236	Inv 7133	5 626.59
23 April	Wayne Co Ltd	814224	Inv 7135	3 276.89
29 April	Tennant & Son	322557	Inv 7132	8 599.94
30 April	D L Evans Ltd	111477	Inv 7136 (Discount £87.70)	1 957.90
18 May	Davies & Jones	489634	Inv 6486	14 638.15

After completion of the above input, the following balances will result:

Trial balance

Nominal Code	Account Name	Dr	Cr
1100	Debtors Control Account	122 447.08	
1200	Bank Current Account	51 855.11	
1230	Cash Account	3 000.00	
2100	Creditors Control Account		71 949.20
2200	Sales Tax Control Account		23 167.68
2201	Purchase Tax Control Account	14 893.12	
2210	PAYE Control		2 794.85
2211	National Insurance Control		975.23
2220	Net Wages Control	0.00	0.00
3000	Capital		80 000.00
3200	Profit and Loss Account		40 147.54
4000	Sales Tents		69 939.65
4001	Sales Trailers		26 154.17
4002	Sales Equipment		31 995.74
4003	Sales Bedding		22 769.89
4004	Sales Clothing		12 841.93
4005	Sales Sundries		10 473.03
4006	Sales Footwear	0.00	0.00
4009	Discounts Allowed	834.70	
5000	Purchases Tents	73 024.88	
5001	Purchases Trailers	37 137.86	
5002	Purchases Equipment	33 822.13	
5003	Purchases General	21 121.18	
5009	Discounts Taken		2 438.02
7005	Wages & Salaries	15 860.00	
7006	Employers' National Insurance	1 903.25	
7850	Rent	10 500.00	
7851	Travel Expenses	3 674.00	
7852	Motor Expenses	3 071.42	
7853	Repairs & Maintenance	1 406.87	
7854	Printing & Stationery	779.33	
7855	General Expenses	316.00	
	Totals	395 646.93	395 646.93

Supplier (Purchases) Ledger balances

A/C No	Supplier	Balance (£)
BA22	Barnaby & Miles	18 511.16
EV88	Evans & Greaves	8 422.33
GR88	Great Outdoors	20 335.97
MA66	Mainland Factors	12 508.10
NA77	Nathan Powers Ltd	12 171.64
	Totals	71 949.20

Customer (Sales) Ledger balances

A/C No	Supplier	Balance (£)
CA48	Camping Unlimited	27 743.72
CA56	Camping Gear Ltd	16 543.15
DL40	D L Evans Ltd	23 139.72
WA44	Wayne Co Ltd	21 120.17
RJ98	R J Hughes & Sons	9 505.39
TE55	Tenant & Son	24 394.93
	Totals	122 447.08

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”.