

Computerised Accounts Level 2

8989-02-002
Sample Paper 1

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: 2 hours, 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 work during the examination period but must submit a **final printout only** after the examination has ended.

For examiner's use only

Printouts	New accounts	Updating	Batch totals

Instructions to candidates

You are employed in the accounts department of Redland Electrical Ltd, a firm supplying and repairing electrical goods.

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.

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

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

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

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

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

3. Add the following accounts to the Nominal Ledger:

Nominal Code	Account Name
7856	Advertising
7857	Legal Expenses

4. Enter the following invoices into the Supplier (Purchase) Ledger:

A/C No	Supplier	Inv Date	Inv Ref	Nom Code	Net £	Tax £	Gross £
JOH5	Johnstone Factors	18 May	00271	5001	3 522.12	616.37	4 138.49
WYL8	Wyles Factors Ltd	25 May	103757	5000	1 420.36	248.56	1 668.92
HYM3	Hymari Corporation	20 May	GB6490	5001	9 420.35	1 648.56	11 068.91
ELE7	Electricom plc	25 May	449803	5000	6 088.20	1 012.16	7 100.36
Check List Totals							

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

A/C No	Customer	Inv Date	Inv Ref	Nom Code	Net £	Tax £	Gross £
L448	Laurel Holdings Ltd	22 May	2732	4000	4 066.20	676.01	4 742.21
X744	XS Stores Limited	25 May	2733	4001	6 925.16	1 211.90	8 137.06
M449	Minjali & Co Ltd	26 May	2734	4000	850.01	148.75	998.76
T840	Triton Electrical	26 May	2735	4005	120.00	21.00	141.00
Check List Totals							

6. On 27 May, you receive a credit note (Ref C612) from Wyles Factors Ltd (Account No WYL8) in respect of TV & Audio goods that were damaged in transit. The value of the credit note was £245.60 (plus tax £42.98).
7. You are asked to prepare a service invoice to be sent to XT Warranties plc (Account No X512). The details are as follows. Save, print and update the ledger with this invoice.

Date	Inv Ref	Details	Nom Code	Net £	Tax £	Gross £
28 May	2736	Warranty claims	4006	2 165.20	378.91	2 544.11

8. Process the following payments:

Method	Date	Ref	Nominal Code	Details	Amount £	Tax Details
Cash	27 May	PC412	7851	Travel Expenses	39.95	Including tax
Cheque	28 May	340853	7856	Advertising	220.00	No tax
BACS	28 May	BACS23	7857	Legal Expenses	3 150.00	Plus tax

9. On 28 May, you sell a Cooker to an employee who pays you cash of £164.50 (including tax). Process this receipt using reference CS338.
10. You are given the following Wages Summary and are asked to process the necessary journal entry to incorporate this into the records. Use reference WJ2905 and date 29 May.

WAGES SUMMARY - Week Ending 29 May	
Gross wages	3 068.52
PAYE Income Tax	312.25
Employees' National Insurance	246.30
Net Wages	2 509.97
Employer's National Insurance	345.20

11. On 28 May, you transfer £3 000.00 from the Bank Current Account into the Cash Account, using reference 340854.
12. On 29 May, you pay Net Wages of £2 509.97 (exempt) by cash. Process this payment using reference W2905.
13. A letter informs you that the cheque you received from Keates & Garvey (Account No K170) for £84.50 (Cheque No 424280) has been returned by the bank marked "Refer to Drawer – Insufficient Funds". Process this returned cheque through the records, dated 18 May.
14. You are given the following cheques received from customers and asked to enter these into the records, ensuring that they are correctly allocated.

Date	Customer	Cheque No	Details	Amount (£)
24 May	AZ Electrical Ltd	274270	Inv 2714	8 409.24
26 May	Good Sounds Ltd	128270	Inv 2718 & 2724	9 907.01
26 May	Laurel Holding Ltd	243660	Inv 2712 (discount £150.74)	3 365.36
27 May	Devas & Co Ltd	012806	Inv 2713 & 2719	2 374.82

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15. On 31 May you pay the following cheques to suppliers. Enter these into the records and ensure that they are correctly allocated.

A/C No	Supplier	Cheque No	Details	Amount (£)
ELE7	Electricom plc	340855	Inv 434119 (discount £702.81)	15 690.35
BEN2	Bentley Factors	340856	Inv 167804	5 302.62
NUC8	Nu Concept plc	340857	Inv 0007208	9 923.46
POT6	Potter Partnership	340858	Inv L429	485.28

16. 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 May to include customer name, address, account reference number, each transaction and the account balance.	
b)	Provide a printout of the Supplier (Purchase) Ledger Report(s) at 31 May to include supplier name, address, account reference number, each transaction and the account balance.	
c)	Provide a printout of the following Nominal ledger accounts at 31 May to include account name, account reference, each transaction and the account balance. <ul style="list-style-type: none"> • Bank Current Account • Cash Account 	
d)	Provide a printout of the Aged Debtor Analysis (Summary) Report at 31 May.	
e)	Provide a printout of the Sales Day Book showing all invoices processed in May.	
f)	Provide a printout of the remittance advice supporting Cheque No 340855 paid to Electricom plc on 31 May.	
g)	Provide a printout of the customer statement for Laurel Holdings Ltd (A/C No L448) dated 31 May.	
h)	Provide a printout of the sales invoice printed for XT Warranties plc in task 8.	
i)	Provide a printout of the trial balance at 31 May.	

End of Examination