

Computerised Accounts Level 2

8989-02-002
81028

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 |
|-----------|--------------|----------|
| | | |

Instructions to candidates

You are employed in the accounts department of The Camping Centre, a firm supplying camping 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 |
|--------|--|--------|--|
| FE49 | Fendissime Via Cornelia 498 33225 Rome Italy | JA96 | James & Gerrard Upper Level The Grange Derby DE4 7WS |

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

| A/C No | Details | A/C No | Details |
|--------|--|--------|--|
| GA58 | Garfield Brothers Long Lane Birmingham West Midlands B23 4DB | FA27 | Fabrice 33 Portland Place Upper Ashted Surrey KT22 3BN |

3. Add the following accounts to the Nominal Ledger:

| Nominal Code | Account Name |
|--------------|--------------|
| 7856 | Rates |
| 7857 | Carriage |

4. Enter the following invoices into the Supplier (Purchases) Ledger and complete the batch totals:

| A/C No | Supplier | Inv Date | Inv Ref | Nom Code | Net £ | Tax £ | Gross £ |
|---------------------|-------------------|----------|---------|----------|----------|----------|----------|
| GA58 | Garfield Brothers | 18 May | G423 | 5001 | 7 254.68 | 1 269.57 | 8 524.25 |
| GR88 | Great Outdoors | 25 May | 859 | 5000 | 3 817.24 | 668.02 | 4 485.26 |
| FA27 | Fabrice | 20 May | G8177 | 5001 | 725.63 | 0.00 | 725.63 |
| NA77 | Nathan Powers Ltd | 25 May | N493 | 5000 | 1 472.30 | 244.76 | 1 717.06 |
| Batch Totals | | | | | | | |

5. Enter the following invoices into the Customer (Sales) Ledger and complete the batch totals:

| A/C No | Customer | Inv Date | Inv Ref | Nom Code | Net £ | Tax £ | Gross £ |
|---------------------|-------------------|----------|---------|----------|----------|----------|----------|
| CA48 | Camping Unlimited | 22 May | 7157 | 4000 | 3 274.85 | 573.10 | 3 847.95 |
| WA44 | Wayne Co Ltd | 25 May | 7158 | 4001 | 5 788.63 | 1 013.01 | 6 801.64 |
| FE49 | Fendissime | 26 May | 7159 | 4006 | 795.00 | 139.13 | 934.13 |
| DL40 | D L Evans Ltd | 26 May | 7160 | 4005 | 870.50 | 144.72 | 1 015.22 |
| Batch Totals | | | | | | | |

6. Process the following payments:

| Method | Date | Ref | Nominal Code | Details | Amount £ | Tax Details |
|--------|--------|--------|--------------|-----------------|----------|---------------|
| Cash | 27 May | CP113 | 7851 | Travel Expenses | 39.95 | Including tax |
| BACS | 28 May | BACS37 | 7856 | Rates | 220.00 | No tax |
| Cheque | 28 May | 224526 | 7857 | Carriage | 3 150.00 | Plus tax |

7. You are asked to prepare a service invoice to be sent to James & Gerrard (Account No JA96). 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 | 7161 | Shared Carriage Costs | 7857 | 1 575.00 | 275.63 | 1 850.63 |

8. On 27 May, you receive a credit note (Ref C801) from Great Outdoors (Account No GR88) on 27 May. The value of the credit note is £345.65 (plus tax £60.49) and was in respect of Purchases General.

9. You are given the following Wages Summary and are asked to process the necessary journal entry to incorporate this into the records. Use reference JNL235 and date 31 May.

| WAGES SUMMARY - Month Ending 31 May | |
|-------------------------------------|-----------|
| Gross wages | 14 725.35 |
| PAYE Income Tax | 2 650.56 |
| Employees' National Insurance | 1 178.27 |
| Net Wages | 10 896.52 |
| Employer's National Insurance | 1 767.85 |

10. On 28 May, you transfer £15 000.00 from the Bank Current Account into the Cash Account, using reference 224527.

11. On 29 May, you pay Net Wages of £10 896.52 (exempt) by cash. Process this payment using reference CP114.

12. On 28 May, you sell Equipment to an employee who pays by cash of £374.55 (including tax). Process this receipt using reference CR217.

13. A cheque you received from Davies & Jones (Account No DA70) for £14 638.15 (Cheque No 489634) was returned by the bank marked 'Refer to Drawer'. Process this 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 | Tenant & Son | 322911 | Inv 7139 & 7141 | 20 203.98 |
| 26 May | R J Hughes & Sons | 292345 | Inv 7143 | 3 277.89 |
| 26 May | D L Evans Ltd | 122366 | Inv 7140 (discount £400.00) | 8 930.00 |
| 27 May | Camping Gear Ltd | 255423 | Inv 7138 | 6 802.60 |

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 (£) |
|--------|-------------------|-----------|-----------------------------|------------|
| NA77 | Nathan Powers Ltd | 224528 | Inv N341 (discount £112.39) | 2 509.16 |
| BA22 | Barnaby & Miles | 224529 | Inv 144804 | 7 349.63 |
| EV88 | Evans & Greaves | 224530 | Inv EG7208 | 1 261.27 |
| MA66 | Mainland Factors | 224531 | Inv 7493 | 9 988.03 |

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, all transactions and the account balance. | |
| b) | Provide a printout of the Supplier (Purchases) Ledger Report(s) at 31 May 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 May 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 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 224528 paid to Nathan Powers Ltd on 31 May. | |
| g) | Provide a printout of the customer statement for Camping Unlimited (A/C No CA48) dated 31 May. | |
| h) | Provide a printout of the sales invoice printed for James & Gerrard in Task 7. | |
| i) | Provide a printout of the trial balance at 31 May. | |

End of examination