

Computerised Accounts Level 1

8989-01-001
81017

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 1 hour, 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 Specialist Tutor and 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 **Bikers Ltd** 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.

Enter the following information in respect of Bikers Ltd.

SALES LEDGER ACCOUNTS

A/C No	Details	A/C No	Details
CY25	Cycle Shack Garden Place Shipley West Yorkshire BD28 3LA	JE78	Jennings & Sons Tees Park Estate Stockton on Tees Cleveland TS22 2PU

PURCHASES LEDGER ACCOUNTS

A/C No	Details	A/C No	Details
2745	Out & About Ltd Hockley Nottingham Nottinghamshire NG5 6AT	2547	The Cycle Shop Benton House Cambridge Cambridgeshire CB9 2BB

NOMINAL LEDGER ACCOUNTS

Nominal Code	Account Name
1100	Debtors Control Account
1200	Bank Current Account
1230	Cash Account *
2100	Creditors Control Account
2200	Sales Tax Control Account
2201	Purchase Tax Control Account
3000	Capital
4000	Sales Cycles
4001	Sales Accessories
5000	Purchases Cycles
5001	Purchases Accessories

* If using Sage software, ensure that the Cash Account (1230) is set up in the Bank Section.

Enter the following invoices into your storage medium. Input dates using an appropriate year. For the purpose of this examination assume the standard tax rate is 17.5%. Please ensure that the net, tax and gross figures correspond **exactly** with those given below.

SALES INVOICES

Customer		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
CY25	Cycle Shack	1 April	SL459	4000	9 235.45	1 616.20	10 851.65
JE78	Jennings & Sons	3 April	SL460	4001	7 548.36	1 320.96	8 869.32
JE78	Jennings & Sons	7 April	SL461	4001	8 457.36	1 480.04	9 937.40
CY25	Cycle Shack	7 April	SL462	4000	5 047.23	883.27	5 930.50
Batch Totals					30 288.40	5 300.47	35 588.87

PURCHASE INVOICES

Supplier		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
2745	Out & About Ltd	6 April	36912	5000	9 748.32	1 705.96	11 454.28
2547	The Cycle Shop	6 April	X741	5001	5 289.67	925.69	6 215.36
2745	Out & About Ltd	8 April	36956	5000	13 859.60	2 425.43	16 285.03
2745	Out & About Ltd	11 April	38102	5000	15 255.65	2 669.74	17 925.39
Batch Totals					44 153.24	7 726.82	51 880.06

SPECIALIST TUTOR NOTE

The following is a list of all accounts that will exist at the end of the examination, broken down under Sales, Purchases and Nominal Ledgers together with balances after all specialist tutor input. Please make any necessary minor alterations to the accounts software so that candidates are able to create additional accounts.

Accounts **emboldened** are those that will have been set up by the Specialist Tutor before the examination. All other accounts should be created by the candidate during the examination.

	A/C No	Account Name	Dr	Cr
SALES LEDGER	BR56	Bradley & Sons		
	CA66	Carrick Cycles		
	CY25	Cycle Shack	16 782.15	
	JE78	Jennings & Sons	18 806.72	
	JJ78	J J Morgan & Sons		
	PE62	Pedal Power Ltd		
		TOTAL DEBTORS	35 588.87	
PURCHASES LEDGER	2547	The Cycle Shop		6 215.36
	2587	Borough Council		
	2689	FR - Moden		
	2745	Out & About Ltd		45 664.70
	2818	Wheels Unlimited		
	2847	Anderson Engineering		
		TOTAL CREDITORS		51 880.06
NOMINAL LEDGER	1100	Debtors Control Account	35 588.87	
	1200	Bank Current Account		
	1230	Cash Account		
	2100	Creditors Control Account		51 880.06
	2200	Sales Tax Control Account		5 300.47
	2201	Purchase Tax Control Account	7 726.82	
	3000	Capital		
	4000	Sales Cycles		14 282.68
	4001	Sales Accessories		16 005.72
	5000	Purchases Cycles	38 863.57	
	5001	Purchases Accessories	5 289.67	
	7850	Rates		
	7851	Motor Expenses		
	7852	Advertising		
7853	Stationery			
	TRIAL BALANCE TOTALS	87 468.93	87 468.93	

Print all accounts created to check their form and content