

# Computerised Accounts Level 1

8989-01-001  
81023

This paper must be returned with the candidate's work, otherwise the entry will be void and no result will be issued.



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**Candidate's name** (Block letters please)

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**Centre no**

**Date**

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**Time allowed:** 1 hour, 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 **Martina Music**, a firm supplying musical instruments and sheet music.

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.

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

A/C No	Details	A/C No	Details
A417	Appleyard & Co Shop Unit 42 Padstow Parade Blackpool FY4 2AC	N408	Newland Orchestra Semley Civic Hall Salisbury Wiltshire SP3 6TR
B668	Bandstanders Jagerstraat 18 Sint Michiels Bruges Belgium	S229	Smithson Parker 514 Horton Bank West Thurrock Essex RM20 7FV

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

A/C No	Details	A/C No	Details
1533	Ardent Properties Alliance Building Court Way Camden Town NW3 9JV	1601	Trident Motor Co Railway Street Barnet Greater London EN5 2AH
1596	PLA Administration Cavendish House Edward Street Worcester WR2 6HC	1648	Advantage PR Ltd Somers House Ashington Northumberland NE63 8GR

3. Create the following accounts in the Nominal Ledger:

Nominal Code	Account Name
7850	Premises Costs
7851	Marketing Costs
7852	Motor & Travel
7853	Secretarial Fees

4. On 1 October, Capital (Nominal Code 3000) was introduced into the business. £15 500 was paid into the Bank Current Account and £500 was paid into the Cash Account. The reference for this transaction is C33.
5. Enter the following invoices into the Customer Ledger:

**SALES BATCH CONTROL**

Customer		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
A417	Appleyard & Co	16 Oct	27489	4001	353.60	61.88	415.48
N408	Newland Orchestra	16 Oct	27490	4000	2 410.69	421.87	2 832.56
S229	Smithson Parker	18 Oct	27491	4001	809.33	141.63	950.96
B668	Bandstanders	22 Oct	27492	4000	2 007.28	351.27	2 358.55
<b>Batch Totals</b>							

6. Enter the following invoices into the Supplier Ledger:

**PURCHASES BATCH CONTROL**

Supplier		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
1601	Trident Motor Co	3 Oct	T1804	7852	186.46	32.63	219.09
1596	PLA Administration	10 Oct	10-370	7853	312.88	54.75	367.63
1648	Advantage PR Ltd	13 Oct	16637	7851	1 200.30	210.05	1 410.35
1533	Ardent Properties	15 Oct	1811	7850	2 250.00	0.00	2 250.00
<b>Batch Totals</b>							

7. On 14 October you receive a credit note from Royce & Sons in respect of some goods that were damaged in transit. Enter the following credit note into the Supplier Ledger:

Supplier		Credit Note		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
1377	Royce & Sons	14 Oct	CN293	5000	319.56	55.92	375.48

8. You make the following payments:

Method	Date	Ref	Details	Nominal Code	Amount £	Tax Details
Cash	22 Oct	CP244	Motor & Travel	7852	289.05	Including tax.
Cheque	24 Oct	109528	Premises Costs	7850	18.93	No tax.

9. On 25 October you sell Sheet Music (Nominal Code 4001) to an employee who pays you by cash. The total receipt is £11.28, including tax of £1.68. Use reference CS68 for this transaction.
10. On 28 October you pay a cheque to PLA Administration (Account No 1596) for £367.63, using Cheque No 109529.
11. On 31 October you receive a cheque (Cheque No 207825) for £2 832.56 from Newland Orchestra (Account No N408) in full settlement of their account.

12. 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 October to include customer name, address, account reference number, <b>all</b> transactions and the account balance.	
b)	Provide a printout of the Supplier (Purchases) Ledger Report(s) at 31 October to include supplier name, address, account reference number, <b>all</b> transactions and the account balance.	
c)	Provide a printout of the following Nominal Ledger accounts at 31 October to include account name, account reference, <b>all</b> transactions and the account balance. <ul style="list-style-type: none"> <li>• Bank Current Account</li> <li>• Cash Account</li> </ul>	
d)	Provide a printout of the trial balance at 31 October.	

**End of examination**

PAST PAPER