

# Computerised Accounts Level 1

8989-01-001  
Sample Paper1

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 Ganton Traders, a firm supplying gardening equipment.

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
B342	Bryan & Co Ltd Hyland Park Rotherham Sth Yorkshire S60 7HC	K622	Knighton Parks Ltd Westleigh Road Ripley Derbyshire DE5 8VR
F441	FW Horticultural Co Ardale House Uttoxeter Staffordshire ST14 6PF	L338	Landscape UK New Mills Way Tetbury Gloucestershire GL8 2WL

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

A/C No	Details	A/C No	Details
2639	Harrald & Sons 3 – 7 Regent Drive Neasden Greater London NW10 3JR	2748	Mayflower Machinery Unit 23 East Industrial Park Grimsby DN32 4JZ
2703	Hood & Ryman Ltd Archway Works Maldon Street Ramsgate CT11 5GS	2818	Deneuve Ind Avenue Langevin Lille 59000 France

3. Create the following accounts in the Nominal Ledger.

Nominal Code	Account Name
7850	Rent & Rates
7851	Vehicle Expenses
7852	Stationery and Advertising
7853	Miscellaneous Expenses

4. On 1 May, Capital (Nominal Code 3000) was introduced into the business. £5 000 was paid into the Bank Current Account and £1 000 was paid into the Cash Account. The reference for this transaction is CAP4.
5. Enter the following invoices into the Customer Ledger and complete the batch totals.

**SALES BATCH CONTROL**

Customer		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
F441	FW Horticultural Co	9 May	15135	4000	512.46	89.68	602.14
B342	Bryan & Co Ltd	12 May	15136	4001	2 031.89	355.58	2 387.47
L338	Landscape UK	14 May	15137	4001	1 516.35	265.36	1 781.71
K622	Knighton Parks Ltd	16 May	15138	4000	934.53	163.54	1 098.07
<b>Check List Total</b>							

6. Enter the following invoices into the Supplier Ledger and complete the batch totals.

**PURCHASE BATCH CONTROL**

Supplier		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
2818	Deneuve Ind	6 May	GB438	5001	11 414.24	1 997.49	13 411.73
2703	Hood & Ryman Ltd	9 May	19103	7851	316.92	55.46	372.38
2639	Harrald & Sons	11 May	M204	7850	2 250.00	0.00	2 250.00
2748	Mayflower Machinery	12 May	00607	5000	825.17	144.40	969.57
<b>Check List Total</b>							

7. On 19 May you process a credit note in respect of goods returned by Bryan & Co Ltd. Enter the following credit note into the Customer Ledger.

Customer		Credit Note		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
B342	Bryan & Co Ltd	19 May	C5732	4001	412.35	72.16	484.51

8. You make the following payments:

Method	Date	Ref	Details	Nominal Code	Amount £	Tax Details
Cash	20 May	CSH89	Stationery	7852	12.50	No tax
Cheque	22 May	416045	Miscellaneous	7853	606.77	Including tax of £90.37

9. On 22 May you sell Garden Tools (Nominal Code 4000) to an employee who pays you by cash. The total receipt was £18.80 including tax of £2.80. Use reference REC24 for this transaction.
10. On 28 May you receive a cheque for £602.14 from FW Horticultural Co (Account No F441). The cheque number was 036643.
11. On 30 May you pay a cheque to Harding Tools (Account No 2360) in the sum of £10 402.98 (Cheque No 416046).

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## 12. Obtain the following printouts

(Note – the tick checklist is for your benefit to ensure that you have provided all required printouts.)

	<b>Printout task</b>	<input checked="" type="checkbox"/>
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.	<input type="checkbox"/>
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.	<input type="checkbox"/>
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"> <li>• Bank Current Account</li> <li>• Cash Account</li> </ul>	<input type="checkbox"/>
d)	Provide a printout of the trial balance at 31 May.	<input type="checkbox"/>

**End of examination**