

**City & Guilds Computerised Accounts - Level 2 – 81028
Marking Scheme**

Marker Notes

- Candidate input is in **bold**.

15a) Customer Ledger Reports

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

A/C No	Name	Date	Ref	£	Balance
CA48	Camping Unlimited	22 May	7157	3 847.95	31 591.67
CA56	Camping Gear Ltd	27 May	255423	(6 802.60)	9 740.55
DA70	Davies & Jones	18 May	Canc Chq	14 638.15	14 638.15
DL40	D L Evans Ltd	26 May	7160	1 015.22	14 824.94
		26 May	122366	(8 930.00)	
		26 May	Discount	(400.00)	
FE49	Fendissime	26 May	7159	934.13	934.13
JA96	James & Gerrard	28 May	7161	1 850.63	1 850.63
RJ98	R J Hughes & Sons	26 May	292345	(3 277.89)	6 227.50
TE55	Tennant & Son	24 May	322911	(20 203.98)	4 190.95
WA44	Wayne Co Ltd	25 May	7158	6 801.64	27 921.81

NB. Ensure that all cheques are correctly allocated.

15b) Supplier Ledger Reports

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

A/C No	Name	Date	Ref	£	Balance
BA22	Barnaby & Miles	31 May	224529	(7 349.63)	11 161.53
EV88	Evans & Greaves	31 May	224530	(1 261.27)	7 161.06
FA27	Fabrice	20 May	G8177	725.63	725.63
GA58	Garfield Brothers	18 May	G423	8 524.25	8 524.25
GR88	Great Outdoors	25 May 27 May	859 C801	4 485.26 (406.14)	24 415.09
MA66	Mainland Factors	31 May	224531	(9 988.03)	2 520.07
NA77	Nathan Powers Ltd	25 May 31 May 31 May	N493 224528 Discount	1 717.06 (2 509.16) (112.39)	11 267.15

NB. Ensure that all cheques are correctly allocated.

PAST PAPER

15c) Nominal Activity

Bank Current Account

Date	Ref / Details	Debit	Credit	Balance
28 May	BACS37		220.00	
28 May	224526		3 701.25	
28 May	224527		15 000.00	
18 May	Cancelled Cheque		14 638.15	
24 May	322911	20 203.98		
26 May	292345	3 277.89		
26 May	122366	8 930.00		
27 May	255423	6 802.60		
31 May	224528		2 509.16	
31 May	224529		7 349.63	
31 May	224530		1 261.27	
31 May	224531		9 988.03	36 402.09

Cash Account

Date	Ref / Details	Debit	Credit	Balance
27 May	CP113		39.95	
28 May	CR217	374.55		
28 May	224527	15 000.00		
29 May	CP114		10 896.52	7 438.08

15d) Aged Debtors Analysis

Check presence of report and that the report date is 31 May.

15e) Day Book – Customer Invoices

Check presence of day book report showing all invoices for May (invoice numbers 7140 – 7161).

15f) Remittance advice

Check presence of remittance advice for Nathan Powers Ltd.
Check that remittance is for cheque no.224528.

15g) Customer statement

Check presence of statement for Camping Unlimited.

15h) Service invoice

Check the following details

Customer	James & Gerrard
Invoice No	7161
Detail	Shared Carriage Costs

15i) Trial balance

Nom Code	Name	Dr	Cr
1100	Debtors Control Account	111 920.33	
1200	Bank Current Account	36 402.09	
1230	Cash Account	7 438.08	
2100	Creditors Control Account		65 774.78
2200	Sales Tax Control Account		25 369.05
2201	Purchase Tax Control Account	17572.18	
2210	PAYE Control		5 445.41
2211	National Insurance Control		3 921.35
3000	Capital		80 000.00
3200	Profit and Loss Account		40 147.54
4000	Sales Tents		73 214.50
4001	Sales Trailers		31 942.80
4002	Sales Equipment		32 314.51
4003	Sales Bedding		22 769.89
4004	Sales Clothing		12 841.93
4005	Sales Sundries		11 343.53
4006	Sales Footwear		795 .00
4009	Discounts Allowed	1 234.70	
5000	Purchases Tents	78 314.42	
5001	Purchases Trailers	45 118.17	
5002	Purchases Equipment	33 822.13	
5003	Purchases General	20 775.53	
5009	Discounts Taken		2 550.41
7005	Wages & Salaries	30 585.35	
7006	Employers' National Insurance	3 671.10	
7850	Rent	10 500.00	
7851	Travel Expenses	3 708.00	
7852	Motor Expenses	3 071.42	
7853	Repairs & Maintenance	1 406.87	
7854	Printing & Stationery	779.33	
7855	General Expenses	316.00	
7856	Rates	220.00	
7857	Carriage	1 575.00	
	Totals	408 430.70	408 430.70

NB. Also accept

Tax		6 969.88
Totals	390 858.52	390 858.52

Batch Control Totals**Purchases**

Net	Tax	Gross
13 269.85	2 182.35	15 452.20

Sales

Net	Tax	Gross
10 728.98	1 869.96	12 598.94