

Computerised Accounts Level 1

8989-01-001
81023

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 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 **Martina Music** 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 Martina Music.

SALES LEDGER ACCOUNTS

A/C No	Details	A/C No	Details
B671	Brass Sounds 44 High Street Keighley West Yorkshire BD21 3YL	H227	Hardy Music Co 12 Howden Parade Barnstable Devon EX31 7TG

PURCHASES LEDGER ACCOUNTS

A/C No	Details	A/C No	Details
1377	Royce & Sons 55 Garden Street Runcorn Cheshire WA7 5DR	1382	Aysha Publishing plc 2 Wansbeck Road Rugby Warwickshire CV21 3SK

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 Instruments
4001	Sales Sheet Music
5000	Purchases Instruments
5001	Purchases Sheet Music

*** 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				
B671	Brass Sounds	11 Oct	27485	4000	1 174.00	205.45	1 379.45
H227	Hardy Music Co	11 Oct	27486	4001	270.30	47.30	317.60
B671	Brass Sounds	13 Oct	27487	4000	2 245.60	392.98	2 638.58
H227	Hardy Music Co	16 Oct	27488	4000	814.23	142.49	956.72
Batch Totals					4 504.13	788.22	5 292.35

PURCHASE INVOICES

Supplier		Invoice		Nominal Code	Net Cost £	Tax £	Gross Cost £
A/C No	Name	Date	Ref				
1377	Royce & Sons	1 Oct	004736	5000	7 455.79	1 304.76	8 760.55
1377	Royce & Sons	3 Oct	004765	5000	3 320.00	581.00	3 901.00
1382	Aysha Publishing plc	3 Oct	M4590	5001	2 112.40	369.67	2 482.07
1377	Royce & Sons	6 Oct	004923	5000	1 847.66	323.34	2 171.00
Batch Totals					14 735.85	2 578.77	17 314.62

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	A417	Appleyard & Co		
	B668	Bandstanders		
	B671	Brass Sounds	4 018.03	
	H227	Hardy Music Co	1 274.32	
	N408	Newland Orchestra		
	S229	Smithson Parker		
			TOTAL DEBTORS	5 292.35
PURCHASES LEDGER	1377	Royce & Sons		14 832.55
	1382	Aysha Publishing plc		2 482.07
	1533	Ardent Properties		
	1596	PLA Administration		
	1601	Trident Motor Co		
	1648	Advantage PR Ltd		
			TOTAL CREDITORS	
NOMINAL LEDGER	1100	Debtors Control Account	5 292.35	
	1200	Bank Current Account		
	1230	Cash Account		
	2100	Creditors Control Account		17 314.62
	2200	Sales Tax Control Account		788.22
	2201	Purchase Tax Control Account	2 578.77	
	3000	Capital		
	4000	Sales Instruments		4 233.83
	4001	Sales Sheet Music		270.30
	5000	Purchases Instruments	12 623.45	
	5001	Purchases Sheet Music	2 112.40	
	7850	Premises Costs		
	7851	Marketing Costs		
	7852	Motor & Travel		
7853	Secretarial Fees			
		TRIAL BALANCE TOTALS	22 606.97	22 606.97

Print all accounts created to check their form and content