

# Computerised Accounts Level 3

8989-03-003  
81055

This paper must be returned with  
the candidate's work. Failure to do  
so will result in delay in processing  
the candidates' scripts.



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## 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 2 hours 30 minutes, 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 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 **Burns Furniture** with respect to the Sales, Purchases & Nominal Ledgers as required by the software package in use and enter the company address as follows  
**Orient Works, Lock Lane, Camden, NW3 5FB.**

Where there is difficulty initialising the system with a new company name, you may allocate an existing company name and inform the candidates of this.

Due to the wide variety of software packages on the market it may be necessary for you to make minor alterations when inputting data, eg including tax codes, reference names, etc. Make sure candidates' attention is also drawn to any additions/omissions necessary when they are entering data.

Enter the information on the following pages for **Burns Furniture** into your storage medium.

Input dates using an appropriate year. For the purpose of this examination assume the rate of tax is 17.5%. When inputting sales and purchase invoices, please ensure that the net, tax and gross figures correspond exactly to those detailed.

**Note for Sage users manually inputting set up data:**

- Ensure that the Cash Account (1230) is set up in the bank section.

## 1 Input Customer data exactly as detailed in the schedule below:

| A/C No | Name               | Address  | Contact Name   | Contact No    | Credit Limit | Terms                             |
|--------|--------------------|--|----------------|---------------|--------------|-----------------------------------|
| 2308   | Hayes Furnishings  | Craik Retail Park<br>Cantray Road<br>Aberdeen<br>AB2 3YS   | Jim Donald     | 01224 340852  | £15 000      | 30 days net                       |
| 2664   | Craig Hotel Group  | Craig House<br>Pendine Way<br>Swansea<br>SA1 8HW           | Jill Johnson   | 01792 440833  | £50 000      | 30 days net                       |
| 2699   | UK Shopfitters Ltd | Swarby Works<br>West Street<br>Market Rasen<br>LN8 1AP     | Sue McBride    | 01673 502488  | £30 000      | 30 days net                       |
| 2764   | Gerstein Homes     | 24 Bosworth Road<br>Skipton<br>North Yorkshire<br>BD23 4DK | Faz Ahmed      | 01756 603004  | £20 000      | 30 days net                       |
| 2783   | Thorpe Factors     | Glenside<br>Spalding<br>Lincolnshire<br>PE11 8VX           | Pam Franks     | 01775 204199  | £5 000       | 30 days net                       |
| 2801   | Cade Contractors   | Shilton House<br>Iden Way<br>Manchester<br>M14 5DA         | David Wright   | 0161 275 6610 | £75 000      | 5% discount for 30 day settlement |
| 2834   | Hinton & Parr Ltd  | 366 Church View<br>Stroud<br>Gloucestershire<br>GL5 4GP    | Jenny Woodford | 01453 445208  | £3 000       | 30 days net                       |
| 2842   | Elm Furniture plc  | Stretton House<br>Kirkland Road<br>Batley<br>WF17 8VK      | Tim Bryant     | 01924 343811  | £10 000      | 30 days net                       |

2 Input Supplier data to **exactly** as detailed in the schedule below:

| <b>A/C No</b> | <b>Name</b>         | <b>Address</b>  | <b>Contact Name</b> | <b>Contact No</b> | <b>Credit Limit</b> | <b>Terms</b>                      |
|---------------|---------------------|---|---------------------|-------------------|---------------------|-----------------------------------|
| CA24          | Castle Upholstery   | Castle Works<br>Brough Lane<br>Letchworth<br>SG6 9HA        | Emma Halliday       | 01462 525740      | £30 000             | 30 days net                       |
| DA36          | Danns Timber Co Ltd | Portland Road<br>Hessle<br>East Yorkshire<br>HU13 6JM       | Mark Richie         | 01482 663275      | £100 000            | 5% discount for 30 day settlement |
| FJ33          | FJ Hardware Ltd     | Unit 17<br>Waterloo Estate<br>Horsforth<br>LS18 3DN         | Carla Knight        | 0113 268 4922     | £15 000             | 30 days net                       |
| HA27          | Hainton Supplies    | 17 Hainton Avenue<br>Perry Barr<br>West Midlands<br>B42 6GR | Bilal Quasar        | 0121 240 1280     | £10 000             | 30 days net                       |
| NE42          | Nethercott & Co     | 16 Fulstow Drive<br>Southport<br>Merseyside<br>PR8 5HP      | Nick Haynes         | 01704 343288      | £2 000              | 30 days net                       |
| TH44          | Thorpe Factors      | Glenside<br>Spalding<br>Lincolnshire<br>PE11 8VX            | Pam Franks          | 01775 204199      | £5 000              | 30 days net                       |

## 3 Input Customer ledger opening balances as follows:

| A/C No | Customer           | Reference | Date    | Amount           |
|--------|--------------------|-----------|---------|------------------|
| 2308   | Hayes Furnishings  | 71020     | 2 July  | 4 657.33         |
|        |                    | 71235     | 14 July | 2 401.65         |
| 2664   | Craig Hotel Group  | 71268     | 16 July | 8 337.50         |
|        |                    | 71435     | 31 July | 815.22           |
| 2699   | UK Shopfitters Ltd | 71438     | 31 July | 3 571.00         |
| 2764   | Gerstein Homes     | 70994     | 30 Jun  | 4 122.44         |
|        |                    | 71134     | 7 July  | 3 740.12         |
| 2801   | Cade Contractors   | 70997     | 1 July  | 1 056.36         |
|        |                    | 71253     | 15 July | 1 785.25         |
|        |                    | 71333     | 22 July | 2 204.95         |
| 2834   | Hinton & Parr Ltd  | 70021     | 15 May  | 347.45           |
| 2842   | Elm Furniture plc  | 71271     | 16 July | 943.85           |
|        |                    |           |         | <b>33 983.12</b> |

## 4 Input Supplier ledger opening balances as follows:

| A/C No | Supplier            | Reference | Date    | Amount           |
|--------|---------------------|-----------|---------|------------------|
| CA24   | Castle Upholstery   | K2286     | 30 Jun  | 4 122.35         |
|        |                     | K2374     | 14 July | 2 496.33         |
| DA36   | Danns Timber Co Ltd | 980484    | 6 July  | 9 142.55         |
|        |                     | 981241    | 11 July | 2 107.40         |
|        |                     | 981953    | 31 July | 2 275.13         |
| FJ33   | FJ Hardware Ltd     | HW364     | 7 July  | 802.65           |
|        |                     | HW410     | 13 July | 350.68           |
| HA27   | Hainton Supplies    | 3592      | 30 Jun  | 314.52           |
| TH44   | Thorpe Factors      | 02560     | 5 July  | 1 458.64         |
|        |                     | 02824     | 19 July | 280.88           |
|        |                     |           |         | <b>23 351.13</b> |

5 Input Nominal ledger opening balances as follows, dated 31 July:

| Nom Code      | Name                           | Debit             | Credit            |
|---------------|--------------------------------|-------------------|-------------------|
| 0020          | Plant & Machinery Cost         | 116 100.00        |                   |
| 0021          | Plant & Machinery Depreciation |                   | 50 124.00         |
| 1001          | Stock                          | 84 115.00         |                   |
| 1101          | Bad Debt Provision             | 0.00              | 0.00              |
| 1103          | Prepayments                    | 3 320.00          |                   |
| 1200          | Bank Current Account           | 23 422.85         |                   |
| 1230          | Cash Account                   | 304.88            |                   |
| 2109          | Accruals                       |                   | 600.00            |
| 2202          | Sales & Purchase Tax Liability |                   | 8 116.95          |
| 3000          | Capital                        |                   | 40 000.00         |
| 3200          | Profit and Loss Account        |                   | 44 467.45         |
| 4000          | Sales Dining Room              |                   | 67 411.53         |
| 4001          | Sales Suites                   |                   | 58 804.30         |
| 4002          | Sales Bedroom                  |                   | 37 650.95         |
| 4003          | Sales Occasional               |                   | 21 155.71         |
| 4004          | Sales Contract Furnishing      |                   | 93 136.00         |
| 4005          | Sales Office Furniture         |                   | 32 508.74         |
| 4009          | Discounts Allowed              | 2 441.20          |                   |
| 5000          | Purchases Wood                 | 63 908.10         |                   |
| 5001          | Purchases Upholstery           | 32 006.43         |                   |
| 5002          | Purchases Miscellaneous        | 11 807.84         |                   |
| 5009          | Discounts Taken                |                   | 1 862.45          |
| 5100          | Carriage Inwards               | 1 416.23          |                   |
| 5200          | Opening Stock                  | 62 500.00         |                   |
| 5201          | Closing Stock                  |                   | 84 115.00         |
| 7850          | Factory Rent & Rates           | 34 218.80         |                   |
| 7851          | Machine Maintenance            | 4 308.27          |                   |
| 7852          | Motor & Travel                 | 9 903.46          |                   |
| 7853          | Delivery Costs                 | 10 640.98         |                   |
| 7854          | Office Costs                   | 7 444.25          |                   |
| 7855          | Staff Costs                    | 56 730.60         |                   |
| 8000          | Depreciation                   | 4 515.00          |                   |
| 8100          | Bad Debt Write Off             | 217.20            |                   |
| 8102          | Bad Debt Provision             | 0.00              | 0.00              |
| <b>Totals</b> |                                | <b>529 321.09</b> | <b>539 953.08</b> |

6 Input the following sales invoices:

| A/C No        | Customer           | Date   | Inv Ref | Nominal Code | Net              | Tax             | Gross            |
|---------------|--------------------|--------|---------|--------------|------------------|-----------------|------------------|
| 2664          | Craig Hotel Group  | 3 Aug  | 71441   | 4004         | 1 527.61         | 267.33          | 1 794.94         |
| 2801          | Cade Contractors   | 3 Aug  | 71442   | 4004         | 11 412.36        | 1 897.30        | 13 309.66        |
| 2842          | Elm Furniture plc  | 5 Aug  | 71443   | 4000         | 914.59           | 160.05          | 1 074.64         |
| 2699          | UK Shopfitters Ltd | 9 Aug  | 71444   | 4005         | 812.00           | 142.10          | 954.10           |
| 2308          | Hayes Furnishings  | 9 Aug  | 71445   | 4000         | 374.54           | 65.54           | 440.08           |
|               |                    |        |         | 4004         | 44.00            | 7.70            | 51.70            |
| 2664          | Craig Hotel Group  | 9 Aug  | 71446   | 4004         | 1 244.35         | 217.76          | 1 462.11         |
| 2699          | UK Shopfitters Ltd | 11 Aug | 71447   | 4005         | 832.00           | 145.60          | 977.60           |
| 2764          | Gerstein Homes     | 11 Aug | 71448   | 4002         | 2 715.90         | 475.28          | 3 191.18         |
| 2801          | Cade Contractors   | 12 Aug | 71449   | 4004         | 4 155.68         | 690.88          | 4 846.56         |
| 2308          | Hayes Furnishings  | 14 Aug | 71450   | 4001         | 1 580.48         | 276.58          | 1 857.06         |
| 2842          | Elm Furniture plc  | 14 Aug | 71451   | 4001         | 699.74           | 122.45          | 822.19           |
| 2664          | Craig Hotel Group  | 14 Aug | 71452   | 4004         | 5 222.80         | 913.99          | 6 136.79         |
| 2699          | UK Shopfitters Ltd | 14 Aug | 71453   | 4005         | 2 186.65         | 382.66          | 2 569.31         |
| 2801          | Cade Contractors   | 16 Aug | 71454   | 4004         | 12 468.77        | 2 072.93        | 14 541.70        |
| 2664          | Craig Hotel Group  | 16 Aug | 71455   | 4004         | 3 701.22         | 647.71          | 4 448.93         |
| 2308          | Hayes Furnishings  | 16 Aug | 71456   | 4003         | 896.00           | 156.80          | 1 052.80         |
| <b>Totals</b> |                    |        |         |              | <b>50 788.69</b> | <b>8 642.66</b> | <b>59 431.35</b> |

7 Input the following purchase invoices:

| A/C No        | Supplier            | Date    | Inv Ref | Nominal Code | Net              | Tax             | Gross            |
|---------------|---------------------|---------|---------|--------------|------------------|-----------------|------------------|
| TH44          | Thorpe Factors      | 22 July | 02773   | 5002         | 562.36           | 98.41           | 660.77           |
| CA24          | Castle Upholstery   | 28 July | K2473   | 5001         | 4 110.13         | 719.27          | 4 829.40         |
| TH44          | Thorpe Factors      | 3 Aug   | 02932   | 5002<br>5100 | 101.56<br>10.00  | 17.77<br>1.75   | 119.33<br>11.75  |
| DA36          | Danns Timber Co Ltd | 3 Aug   | 982077  | 5000         | 8 952.62         | 1 488.37        | 10 440.99        |
| FJ33          | FJ Hardware Ltd     | 8 Aug   | HW467   | 5002         | 814.29           | 142.50          | 956.79           |
| HA27          | Hainton Supplies    | 11 Aug  | 3721    | 5002         | 2 441.78         | 427.31          | 2 869.09         |
| CA24          | Castle Upholstery   | 11 Aug  | K2710   | 5001         | 4 095.66         | 716.74          | 4 812.40         |
| DA36          | Danns Timber Co Ltd | 15 Aug  | 983341  | 5000         | 22 120.38        | 3 677.51        | 25 797.89        |
| <b>Totals</b> |                     |         |         |              | <b>43 208.78</b> | <b>7 289.63</b> | <b>50 498.41</b> |

8 Input the following cheques received into the Sales Ledger:

| Date    | Customer                           | A/C No | Reference | Amount   |
|---------|------------------------------------|--------|-----------|----------|
| 23 July | Gerstein Homes                     | 2764   | 127088    | 4 122.44 |
| 26 July | Cade Contractors (discount £44.20) | 2801   | 405537    | 1 012.16 |
| 26 July | Elm Furniture plc                  | 2842   | 060338    | 943.85   |
| 27 July | Hayes Furnishings                  | 2308   | 380428    | 4 657.33 |
| 29 July | Craig Hotel Group                  | 2664   | 424173    | 8 337.50 |

9 Input the following cheque payments into the Purchases Ledger:

| Date    | Supplier                               | A/C No | Cheque No | Amount   |
|---------|--|--------|-----------|----------|
| 29 July | Castle Upholstery                      | CA24   | 042380    | 4 122.35 |
| 29 July | Danns Timber Co Ltd (discount £351.55) | DA36   | 042381    | 8 791.00 |
| 29 July | Hainton Supplies                       | HA27   | 042382    | 314.52   |
| 29 July | Thorpe Factors                         | TH44   | 042383    | 1 458.64 |

For guidance, on completion of the above input, the trial balance should match the opening balances schedule below:

### Nominal Ledger balances at 30 August

| Nom Code      | Name                           | Debit             | Credit            |
|---------------|--------------------------------|-------------------|-------------------|
| 0020          | Plant & Machinery Cost         | 116 100.00        |                   |
| 0021          | Plant & Machinery Depreciation |                   | 50 124.00         |
| 1001          | Stock                          | 84 115.00         |                   |
| 1100          | Debtors Control Account        | 74 296.99         |                   |
| 1101          | Bad Debt Provision             | 0.00              | 0.00              |
| 1103          | Prepayments                    | 3 320.00          |                   |
| 1200          | Bank Current Account           | 27 809.62         |                   |
| 1230          | Cash Account                   | 304.88            |                   |
| 2100          | Creditors Control Account      |                   | 58 811.48         |
| 2109          | Accruals                       |                   | 600.00            |
| 2200          | Sales Tax Control Account      |                   | 8 642.66          |
| 2201          | Purchase Tax Control Account   | 7 289.63          |                   |
| 2202          | Sales & Purchase Tax Liability |                   | 8 116.95          |
| 3000          | Capital                        |                   | 40 000.00         |
| 3200          | Profit and Loss Account        |                   | 44 467.45         |
| 4000          | Sales Dining Room              |                   | 68 700.66         |
| 4001          | Sales Suites                   |                   | 61 084.52         |
| 4002          | Sales Bedroom                  |                   | 40 366.85         |
| 4003          | Sales Occasional               |                   | 22 051.71         |
| 4004          | Sales Contract Furnishing      |                   | 132 912.79        |
| 4005          | Sales Office Furniture         |                   | 36 339.39         |
| 4009          | Discounts Allowed              | 2 485.40          |                   |
| 5000          | Purchases Wood                 | 94 981.10         |                   |
| 5001          | Purchases Upholstery           | 40 212.22         |                   |
| 5002          | Purchases Miscellaneous        | 15 727.83         |                   |
| 5009          | Discounts Taken                |                   | 2 214.00          |
| 5100          | Carriage Inwards               | 1 426.23          |                   |
| 5200          | Opening Stock                  | 62 500.00         |                   |
| 5201          | Closing Stock                  |                   | 84 115.00         |
| 7850          | Factory Rent & Rates           | 34 218.80         |                   |
| 7851          | Machine Maintenance            | 4 308.27          |                   |
| 7852          | Motor & Travel                 | 9 903.46          |                   |
| 7853          | Delivery Costs                 | 10 640.98         |                   |
| 7854          | Office Costs                   | 7 444.25          |                   |
| 7855          | Staff Costs                    | 56 730.60         |                   |
| 8000          | Depreciation                   | 4 515.00          |                   |
| 8100          | Bad Debt Write Off             | 217.20            |                   |
| 8102          | Bad Debt Provision             | 0.00              | 0.00              |
| <b>Totals</b> |                                | <b>658 547.46</b> | <b>658 547.46</b> |

### Customer Ledger balances

| A/C No | Customer           | Balance (£)      |
|--------|--------------------|------------------|
| 2308   | Hayes Furnishings  | 5 803.29         |
| 2664   | Craig Hotel Group  | 14 557.99        |
| 2699   | UK Shopfitters Ltd | 8 072.01         |
| 2764   | Gerstein Homes     | 6 931.30         |
| 2801   | Cade Contractors   | 36 688.12        |
| 2834   | Hinton & Parr Ltd  | 347.45           |
| 2842   | Elm Furniture plc  | 1 896.83         |
|        |                    | <b>74 296.99</b> |



**Supplier Ledger balances**

| <b>A/C No</b> | <b>Supplier</b>     | <b>Balance (£)</b> |
|---------------|---------------------|--------------------|
| CA24          | Castle Upholstery   | 12 138.13          |
| DA36          | Danns Timber Co Ltd | 40 621.41          |
| FJ33          | FJ Hardware Ltd     | 2 110.12           |
| HA27          | Hainton Supplies    | 2 869.09           |
| TH44          | Thorpe Factors      | 1 072.73           |
|               |                     | <b>58 811.48</b>   |