

Paper Reference(s)

**4305/02**

# **London Examinations IGCSE**

## **Computerised Accounting**

To be taken within the period  
Thursday 1 May – Friday 16 May 2008

Time: 1 hour (plus 10 minutes reading time)

**Materials required for examination**

Treasury tag, staple or string

**Items included with question papers**

Nil

### **Instructions to Candidates**

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1. You have **ten** minutes to read through this question paper before the start of the assignment.
2. You should complete all tasks.
3. Each of your printouts must have your candidate name, candidate number and centre number clearly indicated.
4. Your printouts, with the Candidate Cover Sheet on top, should be securely attached with a staple, string or treasury tag.
5. You must carry out the printing of all documents yourself.
6. Printing may be undertaken outside the one hour allowed for this assignment but no amendments may be made to the text after that time. The Candidate Cover Sheet may also be completed after the examination has finished.
7. Only the printouts required and the Candidate Cover Sheet should be submitted. Please do not include any additional printouts.
8. Before the examination begins, use Settings>Company Preferences to add your FAMILY NAME and candidate number. Change Valleta Stores to VS and add your FAMILY NAME, candidate number and centre number.  
For example: VS Copeland 1234 20420.

Printer's Log. No.

**M31386A**



*Turn over*

## Introduction

You are employed as a book-keeper by Valleta Stores. The current financial year ends at 31 December 2008. The book-keeping entries up to the end of January 2008 have been dealt with, and the month end has been updated ready for you to process transactions for **February 2008**.

Some of the business details are given below. The items shown in bold will have already been entered in your Sage Instant Accounts software by your tutor.

Business name	<b>Valleta Stores</b>
Address	<b>Market Street Bury Suffolk IP21 5YV</b>
VAT scheme	<b>Standard (the VAT registration number is GB 5320 8876 90)</b>
Current year end	<b>31 December 2008</b>
VAT rates in use	<b>TO = 0% (exempt and transactions not liable to VAT) T1 = 17.5% T5 = 5.0%.</b>

Below, you will find a trial balance, which shows the balances of all the ledger accounts, at 31 January 2008.

### Trial Balance of Valleta Stores at 31 January 2008

N/C	Name	Debit		Credit	
		£	p	£	p
1100	Debtors Control Account	5	870.30		
2100	Creditors Control Account			6	155.82
2200	Sales Tax Control Account			874.30	
2201	Purchase Tax Control Account	916.82			
4000	Sales			5	563.00
4003	Sales Returns	567.00			
5000	Purchases	4	539.00		
7500	Printing	450.00			
7502	Telephone	250.00			
	<b>Total</b>	<b>12</b>	<b>593.12</b>	<b>12</b>	<b>593.12</b>

**This assignment requires the completion of the 12 tasks listed below. You are strongly advised to carry out the tasks in this assignment in the order in which they appear.**

**Your work will be assessed through the printouts required by task 10.**

1. Using Sage Instant Accounts software, locate the file containing the data relating to Valleta Stores. This data will have been made available to you by your tutor. Set an appropriate program date.

2. Two new suppliers need to be added to the purchase ledger. They are:

(a) Ref: **NEWTON**  
Name: **Newton Garages**  
Address: **22 Pear Tree Lane**  
**Ipswich**  
**Suffolk**  
**IP2 8YH**  
Contact: **Mr I Newton**  
Tel: **01276 829745**

(b) Ref: **MARCO**  
Name: **Marco Supplies**  
Address: **Hull Trading Estate**  
**Scunthorpe**  
**Lincolnshire**  
**LN3 9YY**  
Contact: **Mr M Collins**  
Tel: **01737 882909**

3. Two customer records need to be amended. They are:

(a) Ref: **GILL**  
Name: **Amargit Gill**  
Amendment: **Change the contact name to Ms P Gill**

(b) Ref: **REMZI**  
Name: **Kasif Remzi**  
Amendment: **Change address to:**  
**Castle Road, Thetford, Norfolk, IP2 4RT**

4. Change nominal account 7301 to:

**Vehicle Servicing and Repairs**

5. Enter the sales invoices and sales returns/credit notes given on pages 5 to 7.

Enter either **Sales** or **Sales Returns** as the required detail and ensure that the correct sales ledger and nominal accounts are updated.

6. Enter the purchase invoices and purchase returns/credit notes given on pages 8 to 10.

Enter either **Purchases** or **Purchase Returns** as the required detail and ensure that the correct purchase ledger and nominal accounts are updated.

7. Enter the customer receipts, together with any discounts allowed, using the cheque received listing on page 11. Ensure the correct sales ledger and nominal ledger accounts are updated. The cheque number is used as the reference for all cheques received. Cheques are banked on the same day as they are received. Do **not** post credit notes unless indicated under the 'invoices paid' column.
8. Enter the payments, together with any discounts received, using the data on page 11. Ensure that the correct purchase ledger and nominal accounts are updated.
9. Make a back up copy of your accounting data.
10. Produce and print out the following reports. **Label each printout by hand, (a) to (f).**
  - (a) A customer address list. Label it **(a)**.
  - (b) A supplier address list. Label it **(b)**.
  - (c) A detailed customer activity report showing **all** transactions from 1 February to 29 February 2008. Label it **(c)**.
  - (d) A detailed supplier activity report showing **all** transactions from 1 February to 29 February 2008. Label it **(d)**.
  - (e) A summary audit trail showing **all** transactions from 1 January 2008. Label it **(e)**.
  - (f) A trial balance as at 29 February 2008. Label it **(f)**.
11. Exit from the accounting software application, ensuring all data is secure.
12. Complete the candidate Cover Sheet, and attach it to your printouts with a staple, string or treasury tag. Check that each printout is properly labelled with your name, candidate number and centre number.

# INVOICE

## Valleta Stores

Market Street  
Bury  
Suffolk  
IP21 5YV  
VAT Reg No: GB 5320887690

Invoice Number: 1011

Date: 3 February 2008

To: Amargit Gill  
Norwich Road  
Ipswich  
Suffolk  
IP23 6YY

Quantity	Description	Unit price £	Total price £
2000	Bottles of Shampoo	1	2000.00
Sub Total			2000.00
Plus VAT @ 17.5%			350.00
<b>Invoice total</b>			<b>2350.00</b>
<b>E&amp;OE</b>			

# INVOICE

## Valleta Stores

Market Street  
Bury  
Suffolk  
IP21 5YV  
VAT Reg No: GB 5320887690

Invoice Number: 1010

Date: 9 February 2008

To: Kasif Remzi  
Castle Road  
Theftford  
Norfolk  
IP2 4RT

Quantity	Description	Unit price £	Total price £
500	Aromatherapy Oils	0.50	250.00
Sub Total			250.00
Plus VAT @ 17.5%			43.75
<b>Invoice total</b>			<b>293.75</b>
<b>E&amp;OE</b>			

# INVOICE

## Valleta Stores

Market Street  
Bury  
Suffolk  
IP21 5YV

VAT Reg No: GB 5320887690

Invoice Number: 1012

Date: 19 February 2008

To: Ross Vinsen  
Forest Road  
Thetford  
Norfolk  
IP3 6TY

Quantity	Description	Unit price £	Total price £
1250	Shower Gel	0.40	500.00
1000	Toothpaste	0.36	360.00
Sub Total			860.00
Plus VAT @ 17.5%			150.50
<b>Invoice total</b>			<b>1010.50</b>
<b>E&amp;OE</b>			

# INVOICE

## Valleta Stores

Market Street  
Bury  
Suffolk  
IP21 5YV

VAT Reg No: GB 5320887690

Invoice Number: 1013

Date: 22 February 2008

To: Amargit Gill  
Norwich Road  
Ipswich  
Suffolk  
IP23 6YY

Quantity	Description	Unit price £	Total price £
200	Gift Sets – Gents	4.60	920.00
350	Gift Sets – Ladies	5.20	1820.00
Sub Total			2740.00
Plus VAT @ 17.5%			479.50
<b>Invoice total</b>			<b>3219.50</b>
<b>E&amp;OE</b>			

# CREDIT NOTE

## Valleta Stores

Market Street  
Bury  
Suffolk  
IP21 5YV  
VAT Reg No: GB 5320887690

Credit Note Number: CN 103

Date: 12 February 2008

To: Amargit Gill  
Norwich Road  
Ipswich  
Suffolk  
IP23 6YY

Quantity	Description	Unit price £	Total price £
20	Gift Sets – Gents	4.60	92.00
Sub Total			92.00
Plus VAT @ 17.5%			16.10
<b>Invoice total</b>			<b>108.10</b>
<b>E&amp;OE</b>			

# CREDIT NOTE

## Valleta Stores

Market Street  
Bury  
Suffolk  
IP21 5YV  
VAT Reg No: GB 5320887690

Credit Note Number: CN 104

Date: 24 February 2008

To: Kasif Remzi  
Castle Road  
Theftford  
Norfolk  
IP2 4RT

Quantity	Description	Unit price £	Total price £
100	Aromatherapy Oils	0.50	50.00
Sub Total			50.00
Plus VAT @ 17.5%			8.75
<b>Invoice total</b>			<b>58.75</b>
<b>E&amp;OE</b>			

# INVOICE

## LEMPRIERS OF BOND STREET

Bond Street  
London  
W1 4TY

VAT Reg No: GB 5549532245

To: Valleta Stores  
Market Street  
Bury  
Suffolk  
IP21 5YV

Invoice No: 2206  
Date: 10 February 2008

Delivery address:

As above

Special instructions:

Qty	Description	Unit price £	Total price £
3000	Gift Sets (Gents)	3.00	9000.00
	VAT @ 17.5%		1575.00
	Invoice Total		<b><u>10575.00</u></b>

**Please pay due amount within 30 days**

# INVOICE

## Marco Supplies

Hull Trading Estate  
Scunthorpe  
Lincolnshire  
LN3 9YY

VAT Reg No: GB 5320342900

Invoice Number: 3299

Date: 14 February 2008

To: Valleta Stores  
Market Street  
Bury  
Suffolk  
IP21 5YV

Quantity	Description	Unit price £	Total price £
2500	Aromatherapy Oils	0.30	750.00
		Sub Total	750.00
		Plus VAT @ 17.5%	131.25
		<b>Invoice Total</b>	<b>881.25</b>

**E&OE**



# INVOICE

**UK Telecommunications PLC**  
70 High Holborn  
London WC1R 7 TZ

VAT Reg No: GB 5320342900

**Invoice Number:** 6729

**Date:** 19 February 2008

**To:** Valleta Stores  
Market Street  
Bury  
Suffolk  
IP21 5YV

Description

Total price  
£

Provision of Telephone Services for January 2008

230.00

Sub Total

230.00

Plus VAT @ 17.5%

40.25

**Invoice Total**

**270.25**

**E&OE**

# INVOICE

**Newton Garages**  
22 Pear Tree Lane  
Ipswich  
Suffolk  
IP2 8YH

VAT Reg No: GB 5320429855

**Invoice Number:** 4998

**Date:** 21 February 2008

**To:** Valleta Stores  
Market Street  
Bury  
Suffolk  
IP21 5YV

Description

Total price  
£

Annual Service of Ford Transit Van: HB06 DEF

459.00

Sub Total

459.00

Plus VAT @ 17.5%

80.33

**Invoice Total**

**539.33**

**E&OE**

# CREDIT NOTE

## LEMPRIERS OF BOND STREET

Bond Street  
London  
W1 4TY

VAT Reg No: GB 5549532245

To: Valleta Stores  
Market Street  
Bury  
Suffolk  
IP21 5YV

Credit Note No: 1299  
Date: 20 February 2008

Delivery address:

As above

Special instructions:

Qty	Description	Unit price	Total price £
30	Gift Sets (Gents)	3.00	90.00
	VAT @ 17.5%		15.75
	Credit Note Total		<b><u>105.75</u></b>

# CREDIT NOTE

## Marco Supplies

Hull Trading Estate  
Scunthorpe  
Lincolnshire  
LN3 9YY

VAT Reg No: GB 5320342900

Credit Note Number: 329

Date: 24 February 2008

To: Valleta Stores  
Market Street  
Bury  
Suffolk  
IP21 5YV

Quantity	Description	Unit price £	Total price £
500	Aromatherapy Oils (Damaged in Transit)	0.30	15.00
Sub Total			15.00
Plus VAT @ 17.5%			2.63
<b>Credit Note Total</b>			<b>17.63</b>

**E&OE**

**Data for Task 7**

Valleta Stores received the following cheques from their credit customers on 28 February 2008:

<b>Customer</b>	<b>Cheque Number</b>	<b>Amount £</b>	<b>Invoices Paid</b>	<b>Discount £</b>
Amargit Gill	2566	1217.30	Inv 1001 & Inv 1006	None
Ross Vinsen	34111	620.40	Inv 1002 & CN 102	None
Kasif Remzi	84911	528.75	Inv 1003	None

**Data for Task 8**

Valleta Stores made the following cheque payments to their credit suppliers on 28 February 2008:

<b>Supplier</b>	<b>Cheque Number</b>	<b>Amount £</b>	<b>Invoices Paid</b>	<b>Discount £</b>
UK Telecommunications	9001	293.75	TE178	None
Delta Supplies	9002	340.15	Inv 5222, Inv 5223 & CN 5422	10.00
J Butler & Associates	9003	390.10	Inv 4212	None

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