

Paper Reference(s)

**4305/02**

# **London Examinations IGCSE**

## **Computerised Accounting**

To be taken within the period  
Friday 1 May – Friday 12 June 2009

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 Valencia Trading to VT and add your FAMILY NAME, candidate number and centre number.  
For example: VS Copeland 1234 20420.

Printer's Log. No.

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*Turn over*

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## Introduction

You are employed as a book-keeper by Valencia Trading. The current financial year ends at 31 December 2009. The book-keeping entries up to the end of January 2009 have been dealt with, and the month end has been updated ready for you to process transactions for **February 2009**.

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>Valencia Trading</b>
Address	<b>High Road Bradford West Yorkshire LS2 3PZ</b>
VAT scheme	<b>Standard (the VAT registration number is GB 54960 2276 90)</b>
Current year end	<b>31 December 2009</b>
VAT rates in use	<b>TO = 0% (exempt and transactions not liable to VAT) T1 = 17.5%, T5 = 5%</b>

Below, you will find a trial balance, which shows the balances of all the ledger accounts, at 31 January 2009.

### Trial Balance of Valencia Trading at 31 January 2009

N/C	Name	Debit		Credit	
		£	p	£	p
1100	Debtors Control Account	2 647.90			
1200	Bank Current Account	25 000.00			
2100	Creditors Control Account			2 571.86	
2200	Sales Tax Control Account			394.37	
2201	Purchase Tax Control Account	329.86			
3000	Capital			25 000.00	
4000	Sales			2 425.53	
4003	Sales Returns	172.00			
5000	Purchases	2 036.00			
5005	Purchase Returns			194.00	
7100	Warehouse Rent	250.00			
7200	Electricity	150.00			
	<b>Total</b>	<b>30 585.76</b>		<b>30 585.76</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 Valencia Trading. This data will have been made available to you by your tutor. Commence by setting an appropriate program date.
2. Two new customers need to be added to the sales ledger. They are:

(a) Ref: **PATEL1**  
Name: **Patel's Stores**  
**22 Willow Lane**  
**Bradford**  
**West Yorkshire**  
**LS2 5TT**  
Contact: **Dipak Patel**  
Tel: **01722 843289**

(b) Ref: **MARS1**  
Name: **Donald Marshall**  
**Isle Trading Estate**  
**Spalding**  
**Lincolnshire**  
**PE12 7UU**  
Contact: **Donald Marshall**  
Tel: **01737 882909**

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

(a) Ref: **Mark 1**  
Name: **Mark 1 Trading**  
Amendment: **Change the contact name to Peter Green**

(b) Ref: **TJB1**  
Name: **TJ Trading**  
Amendment: **Change address to:**  
**Castle Industrial Estate,**  
**Nottingham, NG1 6YQ**

4. Change nominal account 7200 to:

**Warehouse Power**

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 payments made listing on page 11. Ensure that the correct purchase ledger and nominal accounts are updated. Cheque number is used as the reference for all cheques paid. Do not post credit notes unless indicated under the 'invoices paid' column.
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 January to 28 February 2009. Label it **(c)**.
  - (d) A detailed supplier activity report showing **all** transactions from 1 January to 28 February 2009. Label it **(d)**.
  - (e) A summary audit trail showing **all** transactions from 1 January 2009. Label it **(e)**.
  - (f) A trial balance as at 28 February 2009. 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

## Valencia Trading

High Road  
Bradford  
West Yorkshire  
LS2 3PZ

VAT No: GB 54960 2276 80

Invoice Number: 1007

Date: 3 February 2009

To: Patel's Stores  
22 Willow Lane  
Bradford  
West Yorkshire  
LS2 5TT

Quantity	Description	Unit price £	Total price £
10 Boxes	Cleaning Fluid	76	760.00
Sub Total			760.00
Plus VAT @ 17.5%			133.00
<b>Invoice total</b>			<b><u>893.00</u></b>

**E&OE**

# INVOICE

## Valencia Trading

High Road  
Bradford  
West Yorkshire  
LS2 3PZ

VAT No: GB 54960 2276 80

Invoice Number: 1008

Date: 9 February 2009

To: Donald Marshall  
Isle Trading Estate  
Spalding  
Lincolnshire  
PE12 7UU

Quantity	Description	Unit price £	Total price £
500	Kitchen Rolls	0.20	100.00
250	Oven Cleaner	0.35	87.50
Sub Total			187.50
Plus VAT @ 17.5%			32.81
<b>Invoice total</b>			<b><u>220.31</u></b>

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# INVOICE

## Valencia Trading

High Road  
Bradford  
West Yorkshire  
LS2 3PZ

VAT No: GB 54960 2276 80

Invoice Number: 1009

Date: 19 February 2009

To: Rupal Singh  
56 Ocean Lane  
Bradford  
West Yorkshire  
LS2 6TY

Quantity	Description	Unit price £	Total price £
10 Boxes	Dustbin Liners	3.50	35.00
10 Boxes	Kitchen Wrap	5.00	50.00
Sub Total			85.00
Plus VAT @ 17.5%			14.88
<b>Invoice total</b>			<b><u>99.88</u></b>

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# INVOICE

## Valencia Trading

High Road  
Bradford  
West Yorkshire  
LS2 3PZ

VAT No: GB 54960 2276 80

Invoice Number: 1010

Date: 22 February 2009

To: Wright Stores  
77 Kilburn Road  
Huddersfield  
West Yorkshire  
HD1 7RR

Quantity	Description	Unit price £	Total price £
200	Shaving Sets – Gents	2.50	500.00
30	Oven Gloves	3.50	105.00
Sub Total			605.00
Plus VAT @ 17.5%			105.88
<b>Invoice total</b>			<b><u>710.88</u></b>

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# CREDIT NOTE

## Valencia Trading

High Road  
Bradford  
West Yorkshire  
LS2 3PZ  
VAT No: GB 54960 2276 80

**Credit Note Number:** CN 003

**Date:** 12 February 2009

**To:** Charles Legg  
Cophorne Industrial Estate  
Bradford  
West Yorkshire  
LS2 3YW

Quantity	Description	Unit price £	Total price £
100	Kitchen Rolls	0.20	20.00
Sub Total			20.00
Plus VAT @ 17.5%			3.50
<b>Invoice total</b>			<b><u>23.50</u></b>

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# CREDIT NOTE

## Valencia Trading

High Road  
Bradford  
West Yorkshire  
LS2 3PZ  
VAT No: GB 54960 2276 80

**Credit Note Number:** CN 004

**Date:** 24 February 2009

**To:** Patel's Stores  
22 Willow Lane  
Bradford  
West Yorkshire  
LS2 5TT

Quantity	Description	Unit price £	Total price £
3 boxes	Cleaning Fluid	76	228.00
Sub Total			228.00
Plus VAT @ 17.5%			39.90
<b>Invoice total</b>			<b><u>267.90</u></b>

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# INVOICE

## Hillier & Company

17 Berkeley Square  
Leeds

West Yorkshire

VAT Reg No: GB 5549532245

To: Valencia Trading  
High Road  
Bradford  
West Yorkshire  
LS2 3PZ

Date: 3 February 2009  
Invoice No: HY801

Delivery address:

As Above

Special instructions:

Qty	Description	Unit Price	Total Price £
100 boxes	Ariel Powder	1.50	150.00
	VAT at 17.5%		26.25
			<b><u>176.25</u></b>

**Please pay due amount within 30 days**

# INVOICE

## TJ Trading

Castle Industrial Estate,  
Nottingham,  
NG1 6YQ

VAT Reg No: GB 5320342900

Invoice Number: 3299

Date: 14 February 2009

To: Valencia Trading  
High Road  
Bradford  
West Yorkshire  
LS2 3PZ

Quantity	Description	Unit price £	Total price £
25 boxes	Kitchen Towels	15	375.00
		Sub Total	375.00
		Plus VAT @ 17.5%	65.63
		<b>Invoice Total</b>	<b><u>440.63</u></b>

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# INVOICE

## National Power Company

PO Box 321  
Nottingham  
NG1 5TT  
VAT Reg No: GB 5320342900

**Invoice Number:** 2845

**Date:** 19 February 2009

**To:** Valencia Trading  
High Road  
Bradford  
West Yorkshire  
LS2 3PZ

Description	Total price £
Monthly charge for electricity	150.00
Sub Total	150.00
Plus VAT @ 5%	7.50
<b>Invoice Total</b>	<b><u>157.50</u></b>
<b>E&amp;OE</b>	

# INVOICE

## Henry Estates

Letting and Property Management  
3 Verity Close  
York  
YO1 6ZZ

**Invoice Number:** 7690

**Date:** 21 February 2009

**To:** Valencia Trading  
High Road  
Bradford  
West Yorkshire  
LS2 3PZ

Description	Total price £
Monthly Rental Charge for Warehouse at High Road Bradford.	250.00
Sub Total	250.00
<b>Invoice Total</b>	<b><u>250.00</u></b>
<b>E&amp;OE</b>	

# CREDIT NOTE

## Hillier & Company

17 Berkeley Square  
Leeds

West Yorkshire

VAT Reg No: **GB 5549532245**

To: Valencia Trading  
High Road  
Bradford  
West Yorkshire  
LS2 3PZ

Date: 25 February 2009  
Credit Note: CN 4812

Delivery address:

As Above

Special instructions:

Qty	Description	Unit Price	Total Price £
10 boxes	Ariel Powder – (Delivered damaged)	1.50	15.00
	VAT @ 17.5%		2.63
	Credit Note Total		<b><u>17.63</u></b>

# CREDIT NOTE

## TJ Trading

Castle Industrial Estate,  
Nottingham,  
NG1 6YQ

VAT Reg No: **GB 5320342900**

Credit Note Number: CN 3329

Date: 27 February 2009

To: Valencia Trading  
High Road  
Bradford  
West Yorkshire  
LS2 3PZ

Quantity	Description	Unit price £	Total price £
5 boxes	Kitchen Towels (Damaged in Transit)	15	75.00
Sub Total			75.00
Plus VAT @ 17.5%			13.13
<b>Credit Note Total</b>			<b><u>88.13</u></b>

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**Data for Task 7**

Valencia Trading received the following cheques from their credit customers on 28 February 2009:

<b>Customer</b>	<b>Cheque Number</b>	<b>Amount £</b>	<b>Invoices Paid</b>	<b>Discount</b>
Charles Legg	5299	468.54	Inv 1001, Inv 1006 & CN 003	None
Shaw and Company	018277	233.56	Inv 1002 & CN 001	None
Raspal Singh	73290	705.00	Inv 1004	None

**Data for Task 8**

Valencia Trading made the following cheque payments to their credit suppliers on 28 February 2009.

<b>Supplier</b>	<b>Cheque Number</b>	<b>Amount £</b>	<b>Invoices Paid</b>	<b>Discount £</b>
National Power Company	5001	157.50	NP 9822	None
Davis & Co	5002	612.16	Inv 24987, Inv 25101 & CN 6241	20
Henry Estates	5003	250.00	Inv 7665	None

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