IGCSE

London Examinations IGCSE

Sage-Edexcel Computerised Accounting

Optional module within IGCSE Accounting (4305)
For examination in May 2006, 2007, 2008

August 2005, Issue 1

delivered locally, recognised globally

Specification and Specimen Paper

London Examinations IGCSE
Sage-Edexcel Computerised Accounting
Optional module within
IGCSE Accounting (4305)

sage
Business Partner

Edexcel is one of the leading examining and awarding bodies in the UK and throughout the world. We provide a wide range of qualifications including academic, vocational, occupational and specific programmes for employers. Through a network of UK and overseas offices, Edexcel International centres receive the support they need to help them deliver their education and training programmes to learners.

For further information please call Edexcel International

Tel   +44 (0) 190 884 7750

www.edexcel.org.uk/international

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Introduction

Edexcel International, in collaboration with Sage (UK) Limited, has developed an additional module in Computerised Accounting to supplement the London Examinations IGCSE Accounting (4305) specification. This module reflects the changing nature of accounting, where most work is now carried out using standard accounting software. Candidates will benefit from learning how to use such software, and this skill will be highly valued by potential employers.

Sage-Edexcel Computerised Accounting is **not** a required part of the IGCSE in Accounting. It is an **optional and additional** examined component designed to give candidates the opportunity to develop skills in using standard accounting software.

A knowledge of manual accounting systems is still essential because manual systems still exist, and because knowledge of the manual systems and processes gives candidates an underpinning knowledge of the computerised processes and systems. For instance, it is recommended that candidates cover the double entry system manually (including original documents and subsidiary books) **before** studying computerised accounting.

Sage (UK) Limited, the leading accounting software manufacturer, has agreed to provide participating centres with up-to-date accounting software, Sage Instant Accounts. Participating centres will be able to buy this software from Edexcel International at a reduced price. The usual Sage users' licence fee will be waived. Edexcel International will provide training for teachers in the use of the software by means of a supporting CD-ROM, as well as teacher training courses. See Appendix 3 for information about ordering the software, and the conditions of its use.

For the examination, Edexcel International will send a disk to the centre containing a case study. In the one-hour examination, candidates will be required to use the Sage software to perform the tasks described on the examination paper. The resulting printouts will be sent to Edexcel International for marking.

Provided that the candidate achieves at least a grade G in IGCSE Accounting, the candidate's certificate will be endorsed with the words "With Computerised Accounting", and graded Pass, Merit or Distinction. If the candidate does not achieve a pass mark in Computerised Accounting, no endorsement will be printed on the candidate's certificate.

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Key features

- developed in collaboration with Sage (UK) Ltd, the leading accounting software producer

- centres will be provided with Sage accounting software at reduced cost

- Edexcel International will provide a disk with a case study

- examination can take place any time within a specified period

- during that period, batches of students can use the centre's facilities to sit the examination

- supported by a CD-ROM, with lesson plans and self-assessment tests.

Availability of examination sessions

The Sage-Edexcel Computerised Accounting module is only available to candidates who have been entered for IGCSE Accounting (4305). Initially, the module will be examined once a year in a 6-week period starting at the beginning of April. The exact date for each examination period will be published annually by London Examinations.

Computerised Accounting is available to all candidates, but centres wishing to make entries should note the following:
- each candidate will need a standard personal computer or laptop to complete the examination. The computers may be stand-alone, or linked to a network;
- since the candidates may sit the examination in batches, there is no need to have enough computers for the number of candidates (see page 4);
- centres must provide printing facilities for candidates to print out their answers at the end of the examination;
- the examination room needs to be set up by someone who understands the IT requirements, and ideally conducted by someone who has taught the course;
- centres which are unsure about their competence to offer this course should contact Edexcel International for further details (see page 29).

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Scheme of assessment

Candidates' work will be externally assessed by Edexcel International against these three broad assessment criteria:

> Accuracy
>
> Understanding
>
> Performance

Students will be required to sit a single examination.

Examination paper:
Sage-Edexcel Computerised Accounting (4305/02)

1 hour (plus 10 minutes' reading time)

Note: Computerised Accounting (4305/02) cannot be taken in isolation from IGCSE Accounting. Candidates will not be awarded a grade for Computerised Accounting unless they have achieved at least grade G for IGCSE Accounting. Candidates may carry forward their Computerised Accounting award **once in any 12-month period** *if they wish to re-take IGCSE Accounting.*

Candidates will need to be taught the use of the Sage Instant Accounts software before entering for Computerised Accounting. The examination must not be taken by candidates using other accounting software. To obtain the software, please use the order form in Appendix 3.

The examination paper will be based on a case study. Data will be provided by London Examinations on a disk, and the examination supervisor will need to load the data on the disk onto the candidates' computers before the examination starts (see *Instructions to Examination Supervisors* on page 10). Candidates will have 10 minutes to read through the examination paper before the start of the 1-hour examination.

The printouts from each candidate must be sent to London Examinations for marking, along with the Candidate Cover Sheet (see Appendix 2).

Printing may be undertaken after the examination has finished. Candidates must be directed to the *Instructions to candidates* on the front of the examination paper for information on how to identify each candidate's work.

Only the printouts arising from the examination and the Candidate Cover Sheets should be submitted. No additional work should be included.

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Centres may choose the exact time of the examination within the published 6-week period. This is to allow centres to use facilities and equipment to the best advantage for the number of candidates. It may be necessary for candidates to sit the examination in batches, but centres should keep the number of separate examination sittings to a minimum.

Candidates need not be kept separated from those who have already taken the test. There is no advantage to be gained by candidates if they communicate with others who have taken the examination on an earlier occasion within the 6-week period, since it is the skill in applying the software to solve accounting problems which is being assessed.

Specification content

All references to software in this document refer to the Sage Instant Accounts software.

By the end of the Computerised Accounting programme of study, all candidates should be able to

- load the Sage accounting software
- keep ledgers on the computerised accounting system
- use the software to open accounts, enter transactions, and print appropriate accounting reports.

1.   Accessing the accounting software

Candidates should be able to

1.1   open the accounting software application
1.2   restore the backup file
1.3   set the appropriate date.

2.   Opening new accounts within the accounting software application

Candidates should be able to

2.1   accurately enter in the sales ledger: customer's name; reference number; contact name; address; telephone number
2.2   accurately enter in the purchases ledger: supplier's name; reference number; contact name; address; telephone number
2.3   accurately open new nominal accounts in the nominal ledger, understanding the importance of the account number and the account name
2.4   understand the role of nominal accounts and the nominal ledger in double entry bookkeeping.

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3. Processing transactions within the accounting software application

Candidates should be able to

3.1   accurately enter purchase invoices and credit notes (for returns outward). Understand the importance of dates, amounts and VAT categories
3.2   understand the functions of purchase invoices and credit notes (for returns outward)
3.3   accurately enter sales invoices and credit notes (for returns inward). Understand the importance of dates, amounts and VAT categories
3.4   understand the functions of sales invoices and credit notes (for returns inward)
3.5   accurately enter supplier payments, understanding discounts and the use of cheque book counterfoils
3.6   accurately enter customer receipts, understanding discounts and the use of customer cheques
3.7   accurately update the nominal ledger as a result of supplier payments and customer receipts.

4. Printing specified accounting reports

Candidates should be able to

4.1   print a trial balance for the correct accounting period
4.2   understand the function of a trial balance
4.3   print an audit trail for the correct date range
4.4   understand the function of an audit trail
4.5   print a customer history/activity report for the correct date range
4.6   understand the function of a customer history/activity report
4.7   print a supplier history/activity report for the correct date range
4.8   understand the function of a supplier history/activity report
4.9   print a customer and supplier address list
4.10   understand the function of both customer and supplier address lists.

5. Closure of accounting software

Candidates should be able to

5.1   create a backup file with an appropriate file name
5.2   understand the importance of storage and data accuracy
5.3   show awareness of data protection issues
5.4   close software application ensuring data security.

All the above content will be examined in every Computerised Accounting examination.

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Support and training

Training

A programme of INSET courses covering various aspects of teaching and assessment will be arranged by London Examinations on a regular basis. Contact details are given in Appendix 1.

Edexcel publications

Support materials and further copies of this document can be obtained from
Edexcel Publications
Adamsway
Mansfield
Notts NG18 4LN
UK

Tel: +44 (0) 1623 450 781
Fax: +44 (0) 1623 450 481
E-mail: intpublications@linneydirect.com

IGCSE Accounting (4305) specification (Publication code: UG014336)

Teacher's Guide CD-ROM (Publication code: UG014356)

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IGCSE Accounting (4305)

Specimen paper: Sage-Edexcel Computerised Accounting (4305/02)

Instructions to examination supervisors

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Instructions to examination supervisors

Note: The setting-up of this examination takes time, and should be conducted by someone who understands the IT requirements. Further details can be found on the Teacher's Guide CD-ROM (see page 7).

Instructions to examination supervisors will be sent with the disk containing the case study for the examination.

Candidates will be assessed by London Examinations on the basis of the printouts they produce. **Do not send disks.**

Before the examination
The information relating to B Sparkes Ltd on the following pages needs to be set up by the examination supervisor prior to the examination.

Import the files from the floppy disk provided, using the checklist shown on the next page.

Please remember to set the Financial Year to year ending 31 July 2005 (year beginning 1 August 2004) and the program date to 31 August 2004, before you begin inputting data.

Business name	**B Sparkes Ltd**
Address	**Unit 6** **Seaton Industrial Estate** **New Seaham** **County Durham** **SR1 6SE**
VAT scheme	**Standard** (the VAT registration number is **403 711 96**)
Current year end	**31 July 2005**
VAT rates in use	**T0 = 0% (exempt and transactions not involving [not liable to] VAT),** **T1 = 17.5%,** **T5 = 5.0%.**

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Checklist for setting up the examination data in Sage Instant Accounts software

If you are using Sage Instant Accounts software for the first time, the opening instructions will invite you to use the wizard for setting up. Use the wizard to enter the name B Sparkes Ltd. and set the financial year to month beginning August 2004.

Next, take action to input data into your Sage Instant Accounts software:

1	Insert the London Examinations floppy disk into your computer. Using File>Restore, import the data from the file (SAGEBACK.001.specsparkes) on the floppy disk to your Sage Instant Accounts software
2	Use Settings>Company Preferences to check the company name is **B Sparkes Ltd.** and the details given on the previous page are correct
3	Using Settings>Financial Year, set the financial year to year ending 31 July 2005 (year beginning 1 August 2004)
4	Use Settings>Change Program Date to change the program date to **31 August 2004**
5	Print one copy of each of the 6 reports (at 31 August 2004) asked for on the next page. Mark each of these printouts "centre copy" and remember to submit one copy of each of these to London Examinations with candidates' printouts.
6	Use Tools>Period End>Month End to run a month end

Finally, make data secure and ready to be made available to candidates for the assignment, as follows:

7	Backup the assignment accounting data to a data disk or secure location
8	Be ready to provide the B Sparkes Ltd. accounting data from the London Examinations disk to the accounting software of each candidate so that each candidate has the data necessary to commence the assignment from the program date, the beginning of September 2004

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After the examination

Ensure that all candidates have received and labelled their printouts (see no.10, page 16). Documents lost by candidates at the printing stage should be retrieved electronically and printed.

Printing is the responsibility of each candidate. Printing may be undertaken outside the 1 hour of the examination. No additional marks or amendments should be made to the printouts once the examination has finished, apart from those which are allowed for labelling and to identify each candidate's work.

Candidates should be given time to complete the Candidate Cover Sheet (Appendix 2) outside of the examination time. The printouts from each candidate must be securely attached to the Candidate Cover Sheet with a staple, string or a treasury tag. The Candidate Cover Sheet, and each sheet of the candidate's printouts, must be clearly identified with the candidate's name, candidate number and centre number.

If the candidates are taking the examination in batches, the completed work of each batch of candidates must be kept securely until all candidates have completed the examination.

The following must then be sent to the London Examinations marker using the labels provided.

1. the work of all candidates
2. the completed attendance register
3. one copy of each of the following as evidence that candidates began the examination with the correct data:
   - a customer activity (summary)
   - a supplier activity (summary)
   - a customer address list
   - a supplier address list
   - a trial balance with account codes
   - a summary audit trail.

Copies of these printouts are in Appendix 4.

London Examinations IGCSE

Computerised Accounting

Specimen Paper

Time: 1 hour (plus 10 minutes' reading time)

Materials required for examination	Items included with question papers
Treasury tag, staple or string	None

Instructions to Candidates

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. Do not include any additional printouts.

8. **Before the examination begins**, use Settings>Company Preferences to add your FAMILY NAME, candidate number and centre number. Change B Sparkes Ltd to BSL, and add your FAMILY NAME, candidate number and centre number. For example: "*BSL Copeland 1234, 98765*". These details will now automatically be shown on each of your printouts.

Turn over

Introduction

Abdul Shock has recently become the owner of the wholesale electrical business known as B Sparkes Ltd. Abdul is running the business with the help of his co-director, Hassan Wyre. Recently a new computerised accounting system was installed, and the outstanding sales and purchases invoices and credit notes/returns were transferred to the new system.

You are employed as a bookkeeper by B Sparkes Ltd. The company's current financial year ends at 31 July 2005. The bookkeeping entries up to the end of August 2004 have been dealt with, and the month end has been updated ready for you to process transactions for **September 2004**.

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

Business name: **B Sparkes Ltd**

Address: **Unit 6**
Seaton Industrial Estate
New Seaham
County Durham
SR1 6SE

VAT scheme: **Standard** (the VAT registration number is **403 711 96**)

Current year end: **31 July 2005**

VAT rates in use: **T0 = 0% (exempt and transactions not involving [not liable to] VAT),**

T1 = 17.5%,

T5 = 5.0%.

Below you will find a trial balance, which shows the balances of all the ledger accounts at 31 August 2004.

Trial Balance of B Sparkes Ltd at 31 August 2004

N/C	Name	Debit	Credit
		£ - p	£ - p
0050	Motor Vehicles	8 000.00	
1100	Debtors Control Account	10 331.91	
2100	Creditors Control Account		16 931.76
2200	Sales VAT Control Account		1 538.81
2201	Purchases VAT Control Account	2 521.76	
4000	Sales		9 023.10
4003	Sales Returns	230.00	
5000	Purchases	6 510.00	
5003	Purchase Returns		550.00
7500	Printing and Stationery	450.00	
		28 043.67	28 043.67

This assignment involves 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 B Sparkes Ltd. This data will have been made available to you by your tutor.
    Set an appropriate program date.

2. Two new customers need to be added to the sales ledger. They are

    (a)   Ref: **DE1**
            Name: **Durham Electrics**
            Address: **St John's Road**
                                Durham
                                County Durham
                                DR1 4DE
            Contact name: **Tom Heath**
            Tel: **01915 621 621**

    (b)   Ref: **SS1**
            Name: **Seaburn Stores**
            Address   **Ocean Lane**
                                Seaburn
                                Sunderland
                                SR6 2SS
            Contact name: **Joan McBeth**
            Tel: **01915 862 862**

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

    (a)   Ref: NP1
            Name: Northumbria Printing
            Amendment: Change the contact name to **Fred Lathe**

    (b)   Ref: NE1
            Name: North East Electric Company
            Amendment: Change the telephone number to
                                 01915 666 999

    (c)   Ref: WE1
            Name: William Electrics
            Amendment: Change the post code to **SR9 7YZ.**

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4. One new nominal account needs to be created. This is
7 204   Heat, Light & Power

5. Enter the purchase invoices and purchase returns/credit notes given on pages 5 to 7. Ensure that all available details are accurately entered and that the correct purchase ledger and nominal ledger accounts are identified and updated.

6. Enter the sales invoices and sales returns/credit notes given on pages 8 to 10. Ensure that all available details are accurately entered and that the correct sales ledger and nominal ledger accounts are identified and updated.

7. Enter the customer receipts, together with any discounts allowed, using the cheques on page 11. Ensure that the correct sales ledger and nominal ledger accounts are updated. The PYN number is used as the reference for all cheques received. Cheques are banked on the same day as they are received.

8. Enter the payments, together with any discounts received, using the counterfoils on page 12, following the appropriate procedures. Ensure that the correct purchase ledger and nominal ledger accounts are updated.

9. Make a backup copy of your accounting data.

10. Produce and print the following reports. **Label each printout by hand, (a) to (f)**.

(a)   A trial balance as at 30 September 2004. Label it (a).

(b)   A summary audit trail showing ALL transactions. Please note, as this report must show nominal codes and VAT codes, a "brief" audit trail is **not** acceptable. Label it (b).

(c)   A detailed customer activity report/transaction history showing ALL transactions as at 30 September 2004. Label it (c).

(d)   A detailed supplier activity report/transaction history showing ALL transactions as at 30 September 2004. Label it (d).

(e)   A customer address list. Label it (e).

(f)   A supplier address list. Label it (f).

11. Exit from the accounting software application, ensuring all the 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.

Cable and Currents
Manor Park
Goldtown
Oxford   OX1 8MP   Tel: 01875 234234

Invoice

To:	B Sparkes Ltd	Inv No:	90/04
	Seaton Industrial Estate	Date:	1 Sept 04
	New Seaham	Our Ref:	SPK 29
	County Durham SR1 6SE		

DESCRIPTION	£ NET	£ 17.5% VAT
10 microwave ovens	1 000.00	175.00
10 computers	2 000.00	350.00
10 computer monitors	1 600.00	280.00
Sub totals	4 600.00	805.00
Total due	5 405.00	

VAT Reg No: 522 9967 12

Northern Gas Company

2 Hospital Way
Heaton
Newcastle   NN4 6NG   Tel: 01915 455455

Invoice

To:	B Sparkes Ltd	Inv No:	5060
	Seaton Industrial Estate	Date:	7 Sept 04
	New Seaham		
	County Durham SR1 6SE		

	£ NET	£ 5% VAT
Gas supply for the period 1 June to 31 August 2004.		
400 units @ 20p per unit	80.00	4.00
Standing charge	10.00	0.50
Heat, light and power		
Sub totals	90.00	4.50
Total due	94.50	

VAT Reg No: 328 6754 56

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William 🍳 Electrics

20 Light Street
Roker
Sunderland   SR7 9NP   Tel: 01915 123123

Invoice

To:	B Sparkes Ltd	Inv No:	215
	Seaton Industrial Estate	Date:	12 Sept 04
	New Seaham	Our Ref:	SPK 30
	County Durham SR1 6SE		

DESCRIPTION	**£** NET	**£** 17.5% VAT
10 televisions	350.00	61.25
20 kettles	400.00	70.00
Sub totals	750.00	131.25
Total due	881.25	

VAT Reg No: 522 9967 12

Electric Solutions

11 Victoria Park
Hull
Humberside   HU2 8VP   Tel: 06453 345345

Invoice

To:	B Sparkes Ltd	Inv No:	9276
	Seaton Industrial Estate	Date:	16 Sept 04
	New Seaham	Our Ref:	Spk 31
	County Durham SR1 6SE		

DESCRIPTION	**£** NET	**£** 17.5% VAT
15 microwave ovens	600.00	105.00
5 cookers	200.00	35.00
15 kettles	300.00	52.50
Sub totals	1 100.00	192.50
Total due	1 292.50	

VAT Reg No: 111 121 12

Batch totals:	£6 540.00 Net	£1 153.25 VAT	£7 673.25 Gross

Cable and Currents
Manor Park
Goldtown
Oxford   OX1 8MP   Tel: 01875 234234

Credit Note

To:	B Sparkes Ltd	Credit No:	CN82
	Seaton Industrial Estate	Date:	20 Sept 04
	New Seaham	Our Ref:	SPK 90
	County Durham SR1 6SE		

DESCRIPTION	£ NET	£ 17.5% VAT
2 computer monitors	320.00	56.00
Sub totals	320.00	56.00
Total due	376.00	

VAT Reg No: 522 9967 12

William   Electrics

20 Light Street
Roker
Sunderland   SR7 9NP   Tel: 01915 123123

Credit Note

To:	B Sparkes Ltd	Credit No:	CN565
	Seaton Industrial Estate	Date:	26 Sept 04
	New Seaham	Our Ref:	SPK 91
	County Durham SR1 6SE		

DESCRIPTION	£ NET	£ 17.5% VAT
2 kettles	40.00	7.00
Sub totals	40.00	7.00
Total due	47.00	

VAT Reg No: 666 999 33

| **Batch totals:** | £360.00 Net | £63.00 VAT | £423.00 Gross |

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B Sparkes Ltd

Unit 6
Seaton Industrial Estate
New Seaham   Tel: 01915 813151
County Durham   SR1 6SE   Fax: 01915 876543

Invoice

To:	Planets Ltd	Inv No:	1115
	8 Bell Road	Date:	2 Sept 04
	Dawdon SR8 8BR	Order No:	41452

DESCRIPTION	**£** NET	**£** 17.5% VAT
3 microwave ovens	600.00	105.00
10 radios	250.00	43.75
Sub totals	850.00	148.75
Total due	998.75	

VAT Reg No: 403 711 96

B Sparkes Ltd

Unit 6
Seaton Industrial Estate
New Seaham   Tel: 01915 813151
County Durham   SR1 6SE   Fax: 01915 876543

Invoice

To:	Ryhope General Store	Inv No:	1116
	102 Pitt Road	Date:	6 Sept 04
	Ryhope SR5 9PR	Order No:	34596

DESCRIPTION	**£** NET	**£** 17.5% VAT
8 computers	3 200.00	560.00
8 computer monitors	880.00	154.00
Sub totals	4 080	714.00
Total due	4794.00	

VAT Reg No: 403 711 96

B Sparkes Ltd		
Unit 6		
Seaton Industrial Estate		
New Seaham	Tel: 01915 813151	
County Durham SR1 6SE	Fax: 01915 876543	

Invoice

To: Seaburn Stores	Inv No:	1117
Ocean Lane	Date:	10 Sept 04
Seaburn SR6 2SS	Order No:	96/04

DESCRIPTION	£ NET	£ 17.5% VAT
5 televisions	550.00	96.25
12 kettles	360.00	63.00
Sub totals	910.00	159.25
Total due	1 069.25	

VAT Reg No: 403 711 96

B Sparkes Ltd		
Unit 6		
Seaton Industrial Estate		
New Seaham	Tel: 01915 813151	
County Durham SR1 6SE	Fax: 01915 876543	

Invoice

To: Durham Electrics	Inv No:	1118
St John's Road	Date:	13 Sept 04
Durham DR1 4DE	Order No:	2960

DESCRIPTION	£ NET	£ 17.5% VAT
7 microwave ovens	450.00	78.75
3 cookers	220.00	38.50
4 kettles	120.00	21.00
Sub totals	790.00	138.25
Total due	928.25	

VAT Reg No: 403 711 96

Batch totals:	£6 630.00 Net	£1 160.25 VAT	£7 790.25 Gross

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B Sparkes Ltd

Unit 6
Seaton Industrial Estate
New Seaham   Tel: 01915 813151
County Durham   SR1 6SE   Fax: 01915 876543

Credit Note

To:	Seaburn Stores	Credit No:	CN28
	Ocean Lane	Date:	19 Sept 04
	Seaburn SR6 2SS	Order No:	21623

DESCRIPTION	£ NET	£ 17.5% VAT
1 television	110.00	19.25
Sub totals	110.00	19.25
Total due	129.25	

VAT Reg No: 403 711 96

B Sparkes Ltd

Unit 6
Seaton Industrial Estate
New Seaham   Tel: 01915 813151
County Durham   SR1 6SE   Fax: 01915 876543

Credit Note

To:	Durham Electrics	Credit No:	CN29
	St John's Road	Date:	23 Sept 04
	Durham DR1 4DE	Order No:	461/04

DESCRIPTION	£ NET	£ 17.5% VAT
1 kettle	30.00	5.25
Sub totals	30.00	5.25
Total due	35.25	

VAT Reg No: 403 711 96

Batch totals:	£140.00 Net	£24.50 VAT	£164.50 Gross

PYN No: 7624	Northern Granite Bank PLC	63-56-90
	Fulwell Road Branch	Date: 2 September 2004
Trade debtor Received and banked on	Sunderland SR7 6SL	

Pay   _B Sparkes Ltd_   £   500.00

Five hundred pounds only

Calvert Electrics

Cheque No	Sort Code	Account No
196567	**635690**	**0000999**

5 September 04

Discount: Nil

Michael Shepherd

In part settlement of Invoice No 1101   (£658.94)

PYN No: 7625	Northern Granite Bank PLC	63-56-90
	Fulwell Road Branch	Date: 12 September 2004
Trade debtor Received and banked on	Sunderland SR7 6SL	

Pay   _B Sparkes Ltd_   £   2 220.75

Two thousand, two hundred and twenty pounds
and 75 pence only

Korma Electrics

Cheque No	Sort Code	Account No
813445	**635690**	**0000888**

15 September 04

Discount: Nil

John Curry

In full settlement of Invoice No 1112   (£2 220.75)

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Date:	15 September 04
Pay:	Cable and Currents Ltd
	(Trade Creditor)
£	2 218.25
Discount	£120.00
Chq No:	36154

In settlement of:

Invoice numbers: 1612 (£352.50);
1616 (£1 762.50); 1620 (£340.75) with discount; and
credit note CN80 (£117.50)

Date:	23 September 04
Pay:	Holmes and Resistance
	(Trade Creditor)
£	1 000.00
Discount	Nil
Chq No:	36155

In settlement of:

On account

Date:	25 September 04
Pay:	William Electrics
	(Trade Creditor)
£	1 410.00
Discount	Nil
Chq No:	36156

In settlement of:

Invoice numbers: 9875 (£1 175.00) and
9877 (£235.00)

Edexcel International

London Examinations

IGCSE

Sage-Edexcel Computerised Accounting (4305/02)

Mark Scheme for Specimen Paper

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Assessment criteria

Errors cost time and money and the business world would seek to eliminate errors from the production of accounts. To reach the pass standard for Computerised Accounting, candidates will be allowed only a small number of errors. Errors and the ways in which they will be identified by examiners are given below.

Accuracy, understanding and performance will be assessed separately.

Faults will be identified as follows.

1.   Accuracy

Accuracy faults will be identified against entering and amending text and figures.

Textual accuracy

To achieve a Pass, a candidate's printouts should have no more than **four** faults.

(a)   Typing, spelling, punctuation errors. One fault will be given for each word which

- contains a character which is incorrect, or illegible for any reason
- has omitted or additional characters or spaces
- has no space between it and the following word.

The same error appearing more than once counts as one fault only.

(b)   Additions, inaccuracies and omissions. One fault will be given for each instance of

- customer, supplier or nominal ledger record not amended or amended incorrectly
- customer, supplier or nominal ledger record amended without instruction
- transaction date entered incorrectly.

(c)   Presentation errors. No more than one fault per paper given for each of the following items

- inconsistent use of upper and lower case characters
- inconsistent use of initial capitals.

The same error appearing more than once counts as one fault only.

Numerical accuracy

To achieve a Pass, a candidate's printouts should have no more than **three** faults.

(d)   Additional, incorrect and omitted figures. One fault will be awarded for each instance of

- invoice or credit note monetary amounts entered incorrectly
- cheque and/or cash monetary amounts entered incorrectly
- monetary amount amendments entered incorrectly.

2. Understanding

Understanding faults will be identified against selecting correct accounts and records, use of correct codes and use of correct processes.

To achieve a Pass, a candidate's printouts should have no more than **three** faults.

(e)   Additions, omissions and transactions. One fault will be given per instance of

- previous transaction amended incorrectly
- transaction posted to the wrong nominal ledger account
- transaction posted to the wrong bank or cash account
- transaction posted to incorrect customer/supplier account
- incorrect use of VAT code.

3. Performance

Performance faults will be identified against the setting up of records and the production of reports.

To achieve a Pass, a candidate's printouts should have no more than **one** fault.

(f)   Report errors. No more than one fault per paper for the following

- failure to produce specified reports.

If more than one report is missing, the candidate will fail Computerised Accounting.

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Grade descriptions

Distinction

The candidate's printouts will be free of errors.

Merit

The candidate's printouts will have only a small number of errors across the three assessment objectives.

Pass

The candidate's printouts will have no more than the number of errors described on the previous pages for accuracy, understanding and performance.

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Appendices

Appendix 1 – Procedures and contact information

Awarding and reporting

Assessment of this specification will be in English only. All work for examination must be submitted in English.

Candidates will be awarded Pass, Merit or Distinction for Computerised Accounting as long as they have also achieved grade G or better for IGCSE Accounting (4305).

Students with particular requirements

Regulation and guidance relating to students with special requirements are published annually by the Joint Council for Qualifications and are circulated to examination officers. Further copies of guidance documentation may be obtained by contacting Edexcel International (contact details below).

London Examinations will assess whether or not special consideration or concessions can be made for candidates with particular requirements. Requests should be addressed to Edexcel International (contact details below).

Availability of Computerised Accounting to international centres

Centres are asked to note that computerised Accounting is normally available only to candidates studying at centres that have been recognised by Edexcel International as International Teaching Institutions.

Centres other than Teaching Institutions may not undertake Computerised Accounting without the approval of Edexcel International. This will only be given to centres that satisfy Edexcel International requirements concerning resources and facilities.

Contact details

Address: Edexcel International
            190 High Holborn
            London
            WC1V 7BH
            United Kingdom

Telephone: +44 (0) 190 884 7750

Website: www.edexcel.org.uk/international

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Appendix 2: Candidate Cover Sheet

IGCSE Accounting (4305): Computerised Accounting

Each candidate must complete a copy of this sheet. The sheet should be signed by the candidate and the examination supervisor.

Candidate name:	Candidate number:
Centre name:	Centre number:
Date of examination:	
Name of examination supervisor:	

Examination supervisor's comments on the conduct of the examination (if appropriate)

Signature of candidate:……………………………………………………………………

Note: *By signing, I confirm that the work submitted for assessment has been carried out without assistance other than that which is acceptable under the regulations of the specification.*

Signature of examination supervisor:……………………………………………………

Note: *By signing, I confirm that the work submitted for assessment has been carried out without assistance other than that which is acceptable under the regulations of the specification.*

The completed Candidate Cover Sheet should be attached to the front of the candidate's printouts with a staple, string or treasury tag.

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Appendix 3: Ordering the software

Teachers can order the software at any time before the examination.

The Sage Instant Accounts software, available from London Examinations, is the only accounting software acceptable for this specification.

Please use capital letters and black ink.

Centre name:	Centre number:
Centre address:	
Expected number of candidates for Computerised Accounting:	
Name of teacher:	Date:
Telephone, fax number and email address if we need to contact you:	

Please read the following, then sign below.

1. I understand that candidates for Computerised Accounting must also be entered for IGCSE Accounting (4305). Entries cannot be accepted for Computerised Accounting alone.
2. I understand that Sage Instant Accounts software can be loaded on up to 100 PCs or laptops in the centre. The software can then be used for teaching purposes, and for the final examination in April/May. The centre may arrange for candidates to sit the examination in batches during the time period specified by London Examinations. It will not be necessary for centres to purchase new software for future examination sessions.
3. I understand that each Sage software pack can only be used with a unique serial number and activation code. These will be provided by London Examinations with the software.
4. I understand that the centre must send by post a bank draft with this form to cover the software, postage and packing. In 2005 this sum is £20. Centres will not be required to pay the usual Sage users' licence fee.
5. I understand that Sage Instant Accounts software is provided for the sole purpose of teaching the Sage-Edexcel Computerised Accounting course, and that the software must not be sold to individuals or private companies for other purposes.

Signature of teacher: …………………………………………………….

Send this form to:

The Assessment Leader for Computerised Accounting, Edexcel International, 190 High Holborn, London WC1V 7BH, UK

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Appendix 4: "Centre copy" to be sent to London Examinations with candidates' printouts

One copy of these printouts must be sent to London Examinations, along with the candidates' examination work, as evidence that candidates had the correct data in the examination.

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B Sparkes Ltd
Customer Activity
(Summary)

Date From:	01/01/1980	**Customer From:**
Date To:	31/08/2004	**Customer To:** ZZZZZZZ
Inc b/fwd transaction:	No	**Transaction From:** 1
Exc later payment:	No	**Transaction To:** 99999999

** NOTE: All report values are shown in Base Currency, unless otherwise indicated **

A/C: CE1   Name: Calverts Electrics   **Contact:** Michael Shepherd   **Tel:** 01915 123 123

No	Items	Type	Date	Ref	Details	Value		O/S	Debit	Credit
1	1	SI	02/08/2004	1101	Sales	658.94	*	658.94	658.94	
8	1	SI	15/08/2004	1108	Sales	916.50	*	916.50	916.50	
						1,575.44		**1,575.44**	**1,575.44**	**0.00**

Amount outstanding	1,575.44
Amount paid this period	0.00
Credit limit £	0.00

A/C: ES1   Name: The Electric Shop   **Contact:** Sheila Shock   **Tel:** 01915 433 433

No	Items	Type	Date	Ref	Details	Value		O/S	Debit	Credit
2	1	SI	04/08/2004	1102	Sales	1,417.76	*	1,417.76	1,417.76	
						1,417.76		**1,417.76**	**1,417.76**	**0.00**

Amount outstanding	1,417.76
Amount paid this period	0.00
Credit limit £	0.00

A/C: KG1   Name: Korma Electrics   **Contact:** John Curry   **Tel:** 01915 666 999

No	Items	Type	Date	Ref	Details	Value		O/S	Debit	Credit
12	1	SI	22/08/2004	1112	Sales	2,220.75	*	2,220.75	2,220.75	
						2,220.75		**2,220.75**	**2,220.75**	**0.00**

Amount outstanding	2,220.75
Amount paid this period	0.00
Credit limit £	0.00

A/C: PS1   Name: Plannets Ltd   **Contact:** Wendy Moon   **Tel:** 01915 989 989

No	Items	Type	Date	Ref	Details	Value		O/S	Debit	Credit
7	1	SI	14/08/2004	1107	Sales	1,997.97	*	1,997.97	1,997.97	
10	1	SI	18/08/2004	1110	Sales	893.00	*	893.00	893.00	
14	1	SC	16/08/2004	CN26	Sales returns	115.15	*	-115.15		115.15
15	1	SC	22/08/2004	CN27	Sales returns	89.30	*	-89.30		89.30
						2,686.52		**2,686.52**	**2,890.97**	**204.45**

Amount outstanding	2,686.52
Amount paid this period	0.00
Credit limit £	0.00

A/C: RG1   Name: Ryhope General Store   **Contact:** Patricia Plug   **Tel:** 01915 987 987

No	Items	Type	Date	Ref	Details	Value		O/S	Debit	Credit
5	1	SI	09/08/2004	1105	Sales	184.17	*	184.17	184.17	
6	1	SI	11/08/2004	1106	Sales	340.47	*	340.47	340.47	
						524.64		**524.64**	**524.64**	**0.00**

Amount outstanding 524.64

Amount paid this period 0.00

Credit £ limit 0.00

Date: 25/02/2005

Time: 20:35:59

B Sparkes Ltd
Customer Activity
(Summary)

Page: 2

A/C: RW1 **Name:** Red and Whites **Contact:** Jack Ficklin **Tel:** 01915 876 876

No	Items	Type	Date	Ref	Details	Value		O/S	Debit	Credit
9	1	SI	16/08/2004	1109	Sales	470.24	*	470.24	470.24	
11	1	SI	20/08/2004	1111	Sales	470.12	*	470.12	470.12	
						940.36		**940.36**	**940.36**	**0.00**

Amount outstanding 940.36

Amount paid this period 0.00

Credit £ limit 0.00

A/C: SD1 **Name:** Seaham Department Store **Contact:** Jon Selfridges **Tel:** 01915 887 887

No	Items	Type	Date	Ref	Details	Value		O/S	Debit	Credit
3	1	SI	06/08/2004	1103	Sales	235.24	*	235.24	235.24	
4	1	SI	08/08/2004	1104	Sales	797.00	*	797.00	797.00	
13	1	SC	12/08/2004	CN25	Sales returns	65.80	*	-65.80		65.80
						966.44		**966.44**	**1,032.24**	**65.80**

Amount outstanding 966.44

Amount paid this period 0.00

Credit £ limit 0.00

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B Sparkes Ltd
Audit Trail
(Summary, Landscape)

Date From:	01/01/1980	
Date To:	31/08/2014	
Transaction From:	1	
Transaction To:	99999999	
Dept From:	0	
Dept To:	999	
Exclude Deleted Tran:	No	

Customer From:		
Customer To:	ZZZZZZZZ	
Supplier From:		
Supplier To:	ZZZZZZZZ	
N/C From:		
N/C To:	99999999	

No	Type	Date	A/C	N/C	Dept	Ref	Details	Net	Tax	T/C	Pd	Paid	V	B	Bank Rec. Date
1	SI	02/08/2004	CE1	4000	0	1101	Sales	560.80	98.14	T1	N	0.00	N	-	
2	SI	04/08/2004	ES1	4000	0	1102	Sales	1,206.60	211.16	T1	N	0.00	N	-	
3	SI	06/08/2004	SD1	4000	0	1103	Sales	200.20	35.04	T1	N	0.00	N	-	
4	SI	08/08/2004	SD1	4000	0	1104	Sales	678.30	118.70	T1	N	0.00	N	-	
5	SI	09/08/2004	RG1	4000	0	1105	Sales	156.74	27.43	T1	N	0.00	N	-	
6	SI	11/08/2004	RG1	4000	0	1106	Sales	289.76	50.71	T1	N	0.00	N	-	
7	SI	14/08/2004	PS1	4000	0	1107	Sales	1,700.40	297.57	T1	N	0.00	N	-	
8	SI	15/08/2004	CE1	4000	0	1108	Sales	780.00	136.50	T1	N	0.00	N	-	
9	SI	16/08/2004	RW1	4000	0	1109	Sales	400.20	70.04	T1	N	0.00	N	-	
10	SI	18/08/2004	PS1	4000	0	1110	Sales	760.00	133.00	T1	N	0.00	N	-	
11	SI	20/08/2004	RW1	4000	0	1111	Sales	400.10	70.02	T1	N	0.00	N	-	
12	SI	22/08/2004	KG1	4000	0	1112	Sales	1,890.00	330.75	T1	N	0.00	N	-	
13	SC	12/08/2004	SD1	4003	0	CN25	Sales returns	56.00	9.80	T1	N	0.00	N	-	
14	SC	16/08/2004	PS1	4003	0	CN26	Sales returns	98.00	17.15	T1	N	0.00	N	-	
15	SC	22/08/2004	PS1	4003	0	CN27	Sales returns	76.00	13.30	T1	N	0.00	N	-	
16	PI	01/08/2004	NP1	7500	0	2196	Printing and stationery	450.00	78.75	T1	N	0.00	N	-	
17	PI	01/08/2004	CC1	5000	0	1612	Purchases	300.00	52.50	T1	N	0.00	N	-	
18	PI	02/08/2004	ES1	5000	0	1456	Purchases	490.00	85.75	T1	N	0.00	N	-	
19	PI	04/08/2004	KM1	0050	0	2001	Motor vehicle	8,000.00	1,400.00	T1	N	0.00	N	-	
20	PI	06/08/2004	HR1	5000	0	5468	Purchases	620.00	108.50	T1	N	0.00	N	-	
21	PI	12/08/2004	WE1	5000	0	9875	Purchases	1,000.00	175.00	T1	N	0.00	N	-	
22	PI	14/08/2004	WE1	5000	0	9877	Purchases	200.00	35.00	T1	N	0.00	N	-	
23	PI	15/08/2004	CC1	5000	0	1616	Purchases	1,500.00	262.50	T1	N	0.00	N	-	
24	PI	19/08/2004	WE1	5000	0	9880	Purchases	345.00	60.38	T1	N	0.00	N	-	
25	PI	23/08/2004	HR1	5000	0	5476	Purchases	780.00	136.50	T1	N	0.00	N	-	
26	PI	25/08/2004	CC1	5000	0	1620	Purchases	290.00	50.75	T1	N	0.00	N	-	
27	PI	30/08/2004	ES1	5000	0	1460	Purchases	985.00	172.38	T1	N	0.00	N	-	
28	PC	08/08/2004	CC1	5003	0	CN80	Purchase Returns	100.00	17.50	T1	N	0.00	N	-	
29	PC	16/08/2004	WE1	5003	0	CN562	Purchase Returns	450.00	78.75	T1	N	0.00	N	-	

B Sparkes Ltd
Customer Address List

Customer From:

Customer To: ZZZZZZZZ

A/C	Name & Address	Contact Name	Telephone	Fax
CE1	Calverts Electrics 17 Church Street Seaham County Durham SR7 6CS	Michael Shepherd	01915 123 123	
ES1	The Electric Shop 25 Church Street Seaham County Durham SR2 6CS	Sheila Shock	01915 433 433	
KG1	Korma Electrics 67 High Street Hetton County Durham SR5 7HS	John Curry	01915 666 999	
PS1	Plannets Ltd 8 Bell Road Dawdon Seaham County Durham SR8 8BR	Wendy Moon	01915 989 989	
RG1	Ryhope General Store 102 Pitt Road Ryhope Sunderland County Durham SR7 9PR	Patricia Plug	01915 987 987	
RW1	Red and Whites Roker Park Sunderland County Durham SR7 8RP	Jack Ficklin	01915 876 876	
SD1	Seaham Department Store 6 Lord Street Seaham County Durham SR2 6LS	Jon Selfridges	01915 887 887	

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B Sparkes Ltd
Supplier Activity (Detailed)

Date From:	**01/01/1980**	**Supplier From:**	
Date To:	**31/08/2004**	**Supplier To:**	**ZZZZZZZZ**
Transaction From:	**1**	**N/C From:**	
Transaction To:	**99999999**	**N/C To:**	**99999999**
Inc b/fwd transaction:	**No**	**Dept From:**	**0**
Exc later payment:	**No**	**Dept To:**	**999**

** NOTE: All report values are shown in Base Currency, unless otherwise indicated **

A/C: CC1   **Name:** Cable and Currents Ltd   **Contact:** Ron Atkinson   **Tel:** 01785 234 234

No	**Type**	**Date**	**Ref**	**N/C**	**Details**	**Dept**	**T/C**	**Value**	**O/S**	**Debit**	**Credit**	**V**	**B**
17	PI	01/08/2004	1612	5000	Purchases	0	T1	352.50 *	352.50		352.50	N	-
23	PI	15/08/2004	1616	5000	Purchases	0	T1	1,762.50 *	1,762.50		1,762.50	N	-
26	PI	25/08/2004	1620	5000	Purchases	0	T1	340.75 *	340.75		340.75	N	-
28	PC	08/08/2004	CN80	5003	Purchase Returns	0	T1	117.50 *	-117.50	117.50		N	-
					Totals:			2,338.25	2,338.25	117.50	2,455.75		

Amount outstanding	2,338.25
Amount paid this period	0.00
Credit limit £	0.00
Turnover YTD	1,990.00

A/C: ES1   **Name:** Electric Solutions Ltd   **Contact:** Brian Little   **Tel:** 06453 345 345

No	**Type**	**Date**	**Ref**	**N/C**	**Details**	**Dept**	**T/C**	**Value**	**O/S**	**Debit**	**Credit**	**V**	**B**
18	PI	02/08/2004	1456	5000	Purchases	0	T1	575.75 *	575.75		575.75	N	-
27	PI	30/08/2004	1460	5000	Purchases	0	T1	1,157.38 *	1,157.38		1,157.38	N	-
					Totals:			1,733.13	1,733.13	0.00	1,733.13		

Amount outstanding	1,733.13
Amount paid this period	0.00
Credit limit £	0.00
Turnover YTD	1,475.00

A/C: HR1   **Name:** Holmes and Resistance   **Contact:** Jake Holmes   **Tel:** 01915 235 678

No	**Type**	**Date**	**Ref**	**N/C**	**Details**	**Dept**	**T/C**	**Value**	**O/S**	**Debit**	**Credit**	**V**	**B**
20	PI	06/08/2004	5468	5000	Purchases	0	T1	728.50 *	728.50		728.50	N	-
25	PI	23/08/2004	5476	5000	Purchases	0	T1	916.50 *	916.50		916.50	N	-
					Totals:			1,645.00	1,645.00	0.00	1,645.00		

Amount outstanding	1,645.00
Amount paid this period	0.00
Credit limit £	0.00
Turnover YTD	1,400.00

A/C: KM1   **Name:** Kenneth Martin Motors   **Contact:** Vicki Sump   **Tel:** 01915 403 711

No	**Type**	**Date**	**Ref**	**N/C**	**Details**	**Dept**	**T/C**	**Value**	**O/S**	**Debit**	**Credit**	**V**	**B**
19	PI	04/08/2004	2001	0050	Motor vehicle	0	T1	9,400.00 *	9,400.00		9,400.00	N	-
					Totals:			9,400.00	9,400.00	0.00	9,400.00		

Amount outstanding	9,400.00
Amount paid this period	0.00
Credit limit £	0.00
Turnover YTD	8,000.00

A/C: NE1   **Name:** North East Electric Company   **Contact:** Bridget Cable   **Tel:** 01915 299 299

No	**Type**	**Date**	**Ref**	**N/C**	**Details**	**Dept**	**T/C**	**Value**	**O/S**	**Debit**	**Credit**	**V**	**B**

*** No Transactions ***

A/C: NG1   **Name:** Northern Gas Company   **Contact:** Roberta Robson   **Tel:** 01915 455 455

No	**Type**	**Date**	**Ref**	**N/C**	**Details**	**Dept**	**T/C**	**Value**	**O/S**	**Debit**	**Credit**	**V**	**B**

*** No Transactions ***

B Sparkes Ltd
Supplier Activity (Detailed)

A/C: NP1   **Name:** Northumbria Printing   **Contact:**   Kevan Keegan   **Tel:**   01915 112 112

No	**Type**	**Date**	**Ref**	**N/C**	**Details**	**Dept**	**T/C**	**Value**	**O/S**	**Debit**	**Credit**	**V**	**B**
16	PI	01/08/2004	2196	7500	Printing and stationery	0	T1	528.75 *	528.75		528.75	N	-
					Totals:			528.75	528.75	0.00	528.75		

Amount outstanding	528.75
Amount paid this period	0.00
Credit limit £	0.00
Turnover YTD	450.00

A/C: WE1   **Name:** William Electrics   **Contact:**   Melissa Mouse   **Tel:**   01915 123 123

No	**Type**	**Date**	**Ref**	**N/C**	**Details**	**Dept**	**T/C**	**Value**	**O/S**	**Debit**	**Credit**	**V**	**B**
21	PI	12/08/2004	9875	5000	Purchases	0	T1	1,175.00 *	1,175.00		1,175.00	N	-
22	PI	14/08/2004	9877	5000	Purchases	0	T1	235.00 *	235.00		235.00	N	-
24	PI	19/08/2004	9880	5000	Purchases	0	T1	405.38 *	405.38		405.38	N	-
29	PC	16/08/2004	CN562	5003	Purchase returns	0	T1	528.75 *	-528.75	528.75		N	-
					Totals:			1,286.63	1,286.63	528.75	1,815.38		

Amount outstanding	1,286.63
Amount paid this period	0.00
Credit limit £	0.00
Turnover YTD	1,095.00

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B Sparkes Ltd
Supplier Address List

Supplier From:

Supplier To: *ZZZZZZZZ*

A/C	Name	Contact	Telephone	Fax
CC1	Cable and Currents Ltd Manor Park Goldtown Oxford OX1 8MP	Don Atkins	01785 234 234	
ES1	Electric Solutions Ltd 11 Victoria Park Hull Humberside HU2 3ES	Brian Little	06453 345 345	
HR1	Holmes and Resistance 12 Stoker Road Stanley County Durham ST2 5HR	Jake Holmes	01915 235 678	
KM1	Kenneth Martin Motors Station Road Seaham County Durham SR1 4KM	Vicki Sump	01915 403 711	
NE1	North East Electric Company 6 Aresome Avenue Riverside Middlesbrough MB4 4NE	Bridget Cable	01915 299 299	
NG1	Northern Gas Company 2 Hospital Way Newcastle Tyne and Wear NN4 6NG	Roberta Robson	01915 455 455	
NP1	Northumbria Printing Holmeside Sunderland County Durham SR7 9NP	Kevan Keegan	01915 112 112	
WE1	William Electrics 20 Light Road Roker Sunderland County Durham SR7 9WE	Melissa Mouse	01915 123 123	

B Sparkes Ltd
Period Trial Balance

To Period: Month 1, August 2004

N/C	Name	Debit	Credit
0050	Motor Vehicles	8,000.00	
1100	Debtors Control Account	10,331.91	
2100	Creditors Control Account		16,931.76
2200	Sales VAT Control Account		1,538.81
2201	Purchase VAT Control Account	2,521.76	
4000	Sales		9,023.10
4003	Sales Returns	230.00	
5000	Purchases	6,510.00	
5003	Purchase Returns		550.00
7500	Printing and Stationery	450.00	
	Totals:	**28,043.67**	**28,043.67**

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Appendix 5: Example of a perfect answer

The following pages show a faultless answer to the specimen paper. This answer would be awarded 'Distinction'.

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Date From:	01/01/1980												**Customer From:**	
Date To:	30/09/2004												**Customer To:**	ZZZZZZZZ
Transaction From:	1												**Supplier From:**	
Transaction To:	99999999												**Supplier To:**	ZZZZZZZZ
Dept From:	0												**N/C From:**	
Dept To:	999												**N/C To:**	99999999
Exclude Deleted Tran:	No													

No	**Type**	**Date**	**A/C**	**N/C**	**Dept**	**Ref**	**Details**	**Net**	**Tax**	**T/C**	**Pd**	**Paid**	**V**	**B**	**Bank Rec. Date**
1	SI	02/08/2004	CE1	4000	0	1101	Sales	560.80	98.14	T1	N	500.00	N	-	
2	SI	04/08/2004	ES1	4000	0	1102	Sales	1,206.60	211.16	T1	N	0.00	N	-	
3	SI	06/08/2004	SD1	4000	0	1103	Sales	200.20	35.04	T1	N	0.00	N	-	
4	SI	08/08/2004	SD1	4000	0	1104	Sales	678.30	118.70	T1	N	0.00	N	-	
5	SI	09/08/2004	RG1	4000	0	1105	Sales	156.74	27.43	T1	N	0.00	N	-	
6	SI	11/08/2004	RG1	4000	0	1106	Sales	289.76	50.71	T1	N	0.00	N	-	
7	SI	14/08/2004	PS1	4000	0	1107	Sales	1,700.40	297.57	T1	N	0.00	N	-	
8	SI	15/08/2004	CE1	4000	0	1108	Sales	780.00	136.50	T1	N	0.00	N	-	
9	SI	16/08/2004	RW1	4000	0	1109	Sales	400.20	70.04	T1	N	0.00	N	-	
10	SI	18/08/2004	PS1	4000	0	1110	Sales	760.00	133.00	T1	N	0.00	N	-	
11	SI	20/08/2004	RW1	4000	0	1111	Sales	400.10	70.02	T1	N	0.00	N	-	
12	SI	22/08/2004	KG1	4000	0	1112	Sales	1,890.00	330.75	T1	Y	2,220.75	N	-	
13	SC	12/08/2004	SD1	4003	0	CN25	Sales returns	56.00	9.80	T1	N	0.00	N	-	
14	SC	16/08/2004	PS1	4003	0	CN26	Sales returns	98.00	17.15	T1	N	0.00	N	-	
15	SC	22/08/2004	PS1	4003	0	CN27	Sales returns	76.00	13.30	T1	N	0.00	N	-	
16	PI	01/08/2004	NP1	7500	0	2196	Printing and stationery	450.00	78.75	T1	N	0.00	N	-	
17	PI	01/08/2004	CC1	5000	0	1612	Purchases	300.00	52.50	T1	Y	352.50	N	-	
18	PI	02/08/2004	ES1	5000	0	1456	Purchases	490.00	85.75	T1	N	0.00	N	-	
19	PI	04/08/2004	KM1	0050	0	2001	Motor vehicle	8,000.00	1,400.00	T1	N	0.00	N	-	
20	PI	06/08/2004	HR1	5000	0	5468	Purchases	620.00	108.50	T1	N	0.00	N	-	
21	PI	12/08/2004	WE1	5000	0	9875	Purchases	1,000.00	175.00	T1	Y	1,175.00	N	-	
22	PI	14/08/2004	WE1	5000	0	9877	Purchases	200.00	35.00	T1	Y	235.00	N	-	
23	PI	15/08/2004	CC1	5000	0	1616	Purchases	1,500.00	262.50	T1	Y	1,762.50	N	-	
24	PI	19/08/2004	WE1	5000	0	9880	Purchases	345.00	60.38	T1	N	0.00	N	-	
25	PI	23/08/2004	HR1	5000	0	5476	Purchases	780.00	136.50	T1	N	0.00	N	-	
26	PI	25/08/2004	CC1	5000	0	1620	Purchases	290.00	50.75	T1	Y	340.75	N	-	
27	PI	30/08/2004	ES1	5000	0	1460	Purchases	985.00	172.38	T1	N	0.00	N	-	
28	PC	08/08/2004	CC1	5003	0	CN80	Purchase returns	100.00	17.50	T1	Y	117.50	N	-	
29	PC	16/08/2004	WE1	5003	0	CN562	Purchase returns	450.00	78.75	T1	N	0.00	N	-	
30	PI	01/09/2004	CC1	5000	0	90/04	Purchases	4,600.00	805.00	T1	N	0.00	N	-	

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Audit Trail
(Summary, Landscape)

No	Type	Date	A/C	N/C	Dept	Ref	Details	Net	Tax	T/C	Pd	Paid	V	B	Bank Rec. Date
31	PI	07/09/2004	NG1	7204	0	5060	Heat light and power	90.00	4.50	T5	N	0.00	N	-	
32	PI	12/09/2004	WE1	5000	0	215	Purchases	750.00	131.25	T1	N	0.00	N	-	
33	PI	16/09/2004	ES1	5000	0	9276	Purchases	1,100.00	192.50	T1	N	0.00	N	-	
34	PC	20/09/2004	CC1	5003	0	CN82	Purchase returns	320.00	56.00	T1	N	0.00	N	-	
35	PC	26/09/2004	WE1	5003	0	CN565	Purchase returns	40.00	7.00	T1	N	0.00	N	-	
36	SI	02/09/2004	PS1	4000	0	1115	Sales	850.00	148.75	T1	N	0.00	N	-	
37	SI	06/09/2004	RG1	4000	0	1116	Sales	4,080.00	714.00	T1	N	0.00	N	-	
38	SI	10/09/2004	SS1	4000	0	1117	Sales	910.00	159.25	T1	N	0.00	N	-	
39	SI	13/09/2004	DE1	4000	0	1118	Sales	790.00	138.25	T1	N	0.00	N	-	
40	SC	19/09/2004	SS1	4003	0	CN28	Sales returns	110.00	19.25	T1	N	0.00	N	-	
41	SC	23/09/2004	DE1	4003	0	CN29	Sales returns	30.00	5.25	T1	N	0.00	N	-	
42	SR	05/09/2004	CE1	1200	0	7624	Sales receipt	500.00	0.00	T9	Y	500.00	-	N	
43	SR	15/09/2004	KG1	1200	0	7625	Sales receipt	2,220.75	0.00	T9	Y	2,220.75	-	N	
44	PP	15/09/2004	CC1	1200	0	36154	Purchase payment	2,218.25	0.00	T9	Y	2,218.25	-	N	
45	PD	15/09/2004	CC1	5009	0	36154	Purchase discount	120.00	0.00	T9	Y	120.00	-	-	
46	PA	23/09/2004	HR1	1200	0	36155	Payment on account	1,000.00	0.00	T9	N	0.00	-	N	
47	PP	25/09/2004	WE1	1200	0	36156	Purchase payment	1,410.00	0.00	T9	Y	1,410.00	-	N	

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Date From:	**01/01/1980**	**Customer From:**	
Date To:	**30/09/2004**	**Customer To:**	**ZZZZZZZZ**
Transaction From:	**1**	**N/C From:**	
Transaction To:	**99999999**	**N/C To:**	**99999999**
Inc b/fwd transaction:	**No**	**Dept From:**	**0**
Exc later payment:	**No**	**Dept To:**	**999**

** NOTE: All report values are shown in Base Currency, unless otherwise indicated **

A/C: CE1   **Name:** Calverts Electrics   **Contact:** Michael Shepherd   **Tel:** 01915 123 123

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value		O/S	Debit	Credit	V	B
1	SI	02/08/2004	1101	4000	Sales	0	T1	658.94	p	158.94	658.94		N	-
8	SI	15/08/2004	1108	4000	Sales	0	T1	916.50	*	916.50	916.50		N	-
42	SR	05/09/2004	7624	1200	Sales Receipt	0	T9	500.00				500.00	-	N
					Totals:			1,075.44		1,075.44	1,575.44	500.00		

Amount outstanding	1,075.44
Amount paid this period	500.00
Credit limit £	0.00
Turnover YTD	1,340.80

A/C: DE1   **Name:** Durham Electrics   **Contact:** Tom Heath   **Tel:** 01915 862 862

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value		O/S	Debit	Credit	V	B
39	SI	13/09/2004	1118	4000	Sales	0	T1	928.25	*	928.25	928.25		N	-
41	SC	23/09/2004	CN29	4003	Sales returns	0	T1	35.25	*	-35.25		35.25	N	-
					Totals:			893.00		893.00	928.25	35.25		

Amount outstanding	893.00
Amount paid this period	0.00
Credit limit £	0.00
Turnover YTD	760.00

A/C: ES1   **Name:** The Electric Shop   **Contact:** Sheila Shock   **Tel:** 01915 433 433

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value		O/S	Debit	Credit	V	B
2	SI	04/08/2004	1102	4000	Sales	0	T1	1,417.76	*	1,417.76	1,417.76		N	-
					Totals:			1,417.76		1,417.76	1,417.76			

Amount outstanding	1,417.76
Amount paid this period	0.00
Credit limit £	0.00
Turnover YTD	1,206.60

A/C: KG1   **Name:** Korma Electrics   **Contact:** John Curry   **Tel:** 01915 666 999

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B
12	SI	22/08/2004	1112	4000	Sales	0	T1	2,220.75		2,220.75		N	-
43	SR	15/09/2004	7625	1200	Sales Receipt	0	T9	2,220.75			2,220.75	-	N
					Totals:			0.00	0.00	2,220.75	2,220.75		

Amount outstanding	0.00
Amount paid this period	2,220.75
Credit limit £	0.00
Turnover YTD	1,890.00

Time: **20:52:40**   Customer Activity (Detailed)

A/C: PS1   **Name:** Plannets Ltd   **Contact:** Wendy Moon   **Tel:** 01915 989 989

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V B
7	SI	14/08/2004	1107	4000	Sales	0	T1	1,997.97	* 1,997.97	1,997.97		N -
10	SI	18/08/2004	1110	4000	Sales	0	T1	893.00	* 893.00	893.00		N -
14	SC	16/08/2004	CN26	4003	Sales returns	0	T1	115.15	* -115.15		115.15	N -
15	SC	22/08/2004	CN27	4003	Sales returns	0	T1	89.30	* -89.30		89.30	N -
36	SI	02/09/2004	1115	4000	Sales	0	T1	998.75	* 998.75	998.75		N -
						Totals:		3,685.27	3,685.27	3,889.72	204.45	

Amount outstanding   3,685.27
Amount paid this period   0.00
Credit limit   £   0.00
Turnover YTD   3,136.40

A/C: RG1   **Name:** Ryhope General Store   **Contact:** Patricia Plug   **Tel:** 01915 987 987

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V B
5	SI	09/08/2004	1105	4000	Sales	0	T1	184.17	* 184.17	184.17		N -
6	SI	11/08/2004	1106	4000	Sales	0	T1	340.47	* 340.47	340.47		N -
37	SI	06/09/2004	1116	4000	Sales	0	T1	4,794.00	* 4,794.00	4,794.00		N -
						Totals:		5,318.64	5,318.64	5,318.64		

Amount outstanding   5,318.64
Amount paid this period   0.00
Credit limit   £   0.00
Turnover YTD   4,526.50

A/C: RW1   **Name:** Red and Whites   **Contact:** Jack Ficklin   **Tel:** 01915 876 876

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V B
9	SI	16/08/2004	1109	4000	Sales	0	T1	470.24	* 470.24	470.24		N -
11	SI	20/08/2004	1111	4000	Sales	0	T1	470.12	* 470.12	470.12		N -
						Totals:		940.36	940.36	940.36		

Amount outstanding   940.36
Amount paid this period   0.00
Credit limit   £   0.00
Turnover YTD   800.30

A/C: SD1   **Name:** Seaham Department Store   **Contact:** Jon Selfridges   **Tel:** 01915 887 887

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V B
3	SI	06/08/2004	1103	4000	Sales	0	T1	235.24	* 235.24	235.24		N -
4	SI	08/08/2004	1104	4000	Sales	0	T1	797.00	* 797.00	797.00		N -
13	SC	12/08/2004	CN25	4003	Sales returns	0	T1	65.80	* -65.80		65.80	N -
						Totals:		966.44	966.44	1,032.24	65.80	

Amount outstanding   966.44
Amount paid this period   0.00
Credit limit   £   0.00
Turnover YTD   822.50

A/C: SS1   **Name:** Seaburn Stores   **Contact:** Joan McBeth   **Tel:** 01915 862 862

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V B
38	SI	10/09/2004	1117	4000	Sales	0	T1	1,069.25	* 1,069.25	1,069.25		N -
40	SC	19/09/2004	CN28	4003	Sales returns	0	T1	129.25	* -129.25		129.25	N -
						Totals:		940.00	940.00	1,069.25	129.25	

Amount outstanding   940.00
Amount paid this period   0.00
Credit limit   £   0.00
Turnover YTD   800.00

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Time: 20:54:04   Supplier Activity (Detailed)

Date From:	01/01/1980	**Supplier From:**	
Date To:	30/09/2004	**Supplier To:**	ZZZZZZZZ
Transaction From:	1	**N/C From:**	
Transaction To:	99999999	**N/C To:**	99999999
Inc b/fwd transaction:	No	**Dept From:**	0
Exc later payment:	No	**Dept To:**	999

** NOTE: All report values are shown in Base Currency, unless otherwise indicated **

A/C: CC1   **Name:** Cable and Currents Ltd   **Contact:** Ron Atkinson   **Tel:** 01785 234 234

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value		O/S	Debit	Credit	V	B
17	PI	01/08/2004	1612	5000	Purchases	0	T1	352.50		0.00		352.50	N	-
23	PI	15/08/2004	1616	5000	Purchases	0	T1	1,762.50		0.00		1,762.50	N	-
26	PI	25/08/2004	1620	5000	Purchases	0	T1	340.75		0.00		340.75	N	-
28	PC	08/08/2004	CN80	5003	Purchase returns	0	T1	117.50		0.00	117.50		N	-
30	PI	01/09/2004	90/04	5000	Purchases	0	T1	5,405.00	*	5,405.00		5,405.00	N	-
34	PC	20/09/2004	CN82	5003	Purchase returns	0	T1	376.00	*	-376.00	376.00		N	-
44	PP	15/09/2004	36154	1200	Purchase payment	0	T9	2,218.25		0.00	2,218.25		-	N
45	PD	15/09/2004	36154	5009	Purchase discount	0	T9	120.00		0.00	120.00		-	-
					Totals:			5,029.00		5,029.00	2,831.75	7,860.75		

Amount Outstanding   5,029.00
Amount paid this period   2,218.25
Credit Limit £   0.00
Turnover YTD   6,270.00

A/C: ES1   **Name:** Electric Solutions Ltd   **Contact:** Brian Little   **Tel:** 06453 345 345

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value		O/S	Debit	Credit	V	B
18	PI	02/08/2004	1456	5000	Purchases	0	T1	575.75	*	575.75		575.75	N	-
27	PI	30/08/2004	1460	5000	Purchases	0	T1	1,157.38	*	1,157.38		1,157.38	N	-
33	PI	16/09/2004	9276	5000	Purchases	0	T1	1,292.50	*	1,292.50		1,292.50	N	-
					Totals:			3,025.63		3,025.63	0.00	3,025.63		

Amount Outstanding   3,025.63
Amount paid this period   0.00
Credit Limit £   0.00
Turnover YTD   2,575.00

A/C: HR1   **Name:** Holmes and Resistance   **Contact:** Jake Holmes   **Tel:** 01915 235 678

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value		O/S	Debit	Credit	V	B
20	PI	06/08/2004	5468	5000	Purchases	0	T1	728.50	*	728.50		728.50	N	-
25	PI	23/08/2004	5476	5000	Purchases	0	T1	916.50	*	916.50		916.50	N	-
46	PA	23/09/2004	36155	1200	Payment on account	0	T9	1,000.00	*	-1,000.00	1,000.00		-	N
					Totals:			645.00		645.00	1,000.00	1,645.00		

Amount Outstanding   645.00
Amount paid this period   1,000.00
Credit Limit £   0.00
Turnover YTD   1,400.00

A/C: KM1   **Name:** Kenneth Martin Motors   **Contact:** Vicki Sump   **Tel:** 01915 403 711

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value		O/S	Debit	Credit	V	B
19	PI	04/08/2004	2001	0050	Motor vehicle	0	T1	9,400.00	*	9,400.00		9,400.00	N	-
					Totals:			9,400.00		9,400.00	0.00	9,400.00		

Amount Outstanding   9,400.00
Amount paid this period   0.00
Credit Limit £   0.00
Turnover YTD   8,000.00

A/C: NE1   **Name:** North East Electric Company   **Contact:** Bridget Cable   **Tel:** 01915 666 999

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B

*** No Transactions ***

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A/C: NG1   **Name:** Northern Gas Company   **Contact:** Roberta Robson   **Tel:** 01915 455 455

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V B
31	PI	07/09/2004	5060	7204	Heat light and power	0	T5	94.50 *	94.50		94.50	N -
					Totals:			94.50	94.50	0.00	94.50	

Amount outstanding   94.50
Amount paid this period   0.00
Credit limit   £   0.00
Turnover YTD   90.00

A/C: NP1   **Name:** Northumbria Printing   **Contact:** Fred Lathe   **Tel:** 01915 112 112

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V B
16	PI	01/08/2004	2196	7500	Printing and stationery	0	T1	528.75 *	528.75		528.75	N -
					Totals:			528.75	528.75	0.00	528.75	

Amount outstanding   528.75
Amount paid this period   0.00
Credit limit   £   0.00
Turnover YTD   450.00

A/C: WE1   **Name:** William Electrics   **Contact:** Melissa Mouse   **Tel:** 01915 123 123

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V B
21	PI	12/08/2004	9875	5000	Purchases	0	T1	1,175.00	0.00		1,175.00	N -
22	PI	14/08/2004	9877	5000	Purchases	0	T1	235.00	0.00		235.00	N -
24	PI	19/08/2004	9880	5000	Purchases	0	T1	405.38 *	405.38		405.38	N -
29	PC	16/08/2004	CN562	5003	Purchase returns	0	T1	528.75 *	-528.75	528.75		N -
32	PI	12/09/2004	215	5000	Purchases	0	T1	881.25 *	881.25		881.25	N -
35	PC	26/09/2004	CN565	5003	Purchase returns	0	T1	47.00 *	-47.00	47.00		N -
47	PP	25/09/2004	36156	1200	Purchase payment	0	T9	1,410.00	0.00	1,410.00		- N
					Totals:				710.88	710.88	1,985.75	2,696.63

Amount Outstanding   710.88
Amount paid this period   1,410.00
Credit Limit   £   0.00
Turnover YTD   1,805.00

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Customer Address List

Customer From:

Customer To: ZZZZZZZZ

A/C	Name & Address	Contact Name	Telephone	Fax
CE1	Calverts Electrics 17 Church Street Seaham County Durham SR7 6CS	Michael Shepherd	01915 123 123	
DE1	Durham Electrics St John's Road Durham DR1 4DE	Tom Heath	01915 862 862	
ES1	The Electric Shop 25 Church Street Seaham County Durham SR2 6CS	Sheila Shock	01915 433 433	
KG1	Korma Electrics 67 High Street Hetton County Durham SR5 7HS	John Curry	01915 666 777	

PS1	Plannets Ltd 8 Bell Road Dawdon Seaham County Durham SR8 8BR	Wendy Moon	01915 989 989
RG1	Ryhope General Store 102 Pitt Road Ryhope Sunderland County Durham SR7 9PR	Patricia Plug	01915 987 987
RW1	Red and Whites Roker Park Sunderland County Durham SR7 8RP	Jack Ficklin	01915 876 876
SD1	Seaham Department Store 6 Lord Street Seaham County Durham SR2 6LS	Jon Selfridges	01915 887 887
SS1	Seaburn Stores Ocean Lane Seaburn Sunderland SR6 2SS	Joan McBeth	01915 862 862

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Supplier From:

Supplier To: *ZZZZZZZZ*

A/C	Name	Contact	Telephone	Fax
CC1	Cable and Currents Ltd Manor Park Goldtown Oxford OX1 8MP	Don Atkins	01785 234 234	
ES1	Electric Solutions Ltd 11 Victoria Park Hull Humberside HU2 3ES	Brian Little	06453 345 345	
HR1	Holmes and Resistance 12 Stoker Road Stanley County Durham ST2 5HR	Jake Holmes	01915 235 678	
KM1	Kenneth Martin Motors Station Road Seaham County Durham SR1 4KM	Vicki Sump	01915 403 711	
NE1	North East Electric Company 6 Aresome Avenue Riverside Middlesbrough MB4 4NE	Bridget Cable	01915 666 999	

NG1	Northern Gas Company 2 Hospital Way Newcastle Tyne and Wear NN4 6NG	Roberta Robson	01915 455 455
NP1	Northumbria Printing Holmeside Sunderland County Durham SR7 9NP	Fred Lathe	01915 112 112
WE1	William Electrics 20 Light Road Roker Sunderland County Durham SR9 7YZ	Melissa Mouse	01915 123 123

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Copeland 9000
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Period Trial Balance

To Period: Month 2, September 2004

N/C	Name	Debit	Credit
0050	Motor Vehicles	8,000.00	
1100	Debtors Control Account	15,236.91	
1200	Bank Current Account		1,907.50
2100	Creditors Control Account		19,433.76
2200	Sales VAT Control Account		2,674.56
2201	Purchase VAT Control Account	3,592.01	
4000	Sales		15,653.10
4003	Sales Returns	370.00	
5000	Purchases	12,960.00	
5003	Purchase Returns		910.00
5009	Discounts Taken		120.00
7204	Heat, Light & Power	90.00	
7500	Printing and Stationery	450.00	
	Totals:	**40,698.92**	**40,698.92**