



**Pearson  
LCCI Level 2 Award in  
Computerised  
Bookkeeping (VRQ)  
(ASE20095)**

**SAMPLE ASSESSMENT MATERIALS**

For first teaching from May 2015

First examination from September 2015



Mark Scheme

Sample Assessment Materials

Pearson LCCI Level 2 Award in  
Computerised Bookkeeping  
(ASE20095)

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## General Marking Guidance

- All candidates must receive the same treatment. Examiners must mark the first candidate in exactly the same way as they mark the last.
- Mark schemes should be applied positively. Candidates must be rewarded for what they have shown they can do rather than penalised for omissions.
- Examiners should mark according to the mark scheme not according to their perception of where the grade boundaries may lie.
- There is no ceiling on achievement. All marks on the mark scheme should be used appropriately.
- All the marks on the mark scheme are designed to be awarded. Examiners should always award full marks if deserved, i.e. if the answer matches the mark scheme. Examiners should also be prepared to award zero marks if the candidate's response is not worthy of credit according to the mark scheme.
- Where some judgement is required, mark schemes will provide the principles by which marks will be awarded and exemplification may be limited.
- When examiners are in doubt regarding the application of the mark scheme to a candidate's response, the team leader must be consulted.
- Crossed-out work should be marked UNLESS the candidate has replaced it with an alternative response.
- Where marks are awarded for own figure answers, these marks can only be awarded if evidence of how the candidate arrived at their values has been provided.
- For calculation questions full marks can be awarded where correct answer is seen with no workings shown, unless question states that candidate must provide workings.
- Candidates can be penalised once only for incorrect data entry, examiners should be mindful that the error may continue through the paper as own figure. Provided processes are correct candidates should not be further penalised.



Write your name here

Surname

Other names

Centre Number

Candidate Number

**Pearson LCCI**

# Award in Computerised Bookkeeping

**Level 2**

Sample assessment material for first teaching

May 2015

**Time: 2 hours 45 minutes**

Paper Reference

**ASE20095**

**You do not need any other materials.**

Total Marks

## Instructions

- Complete **all** tasks.
- You must not use the internet during this examination.

## Information

- The invigilator will tell you where to save your work.
- There are TWO sections in this examination paper.
- The total mark is 180.
- Read through the scenario carefully before you begin Section B.
- The marks for each task are shown in brackets  
– use this as a guide as to how much time to spend on each question/task.

## Advice

- Read each question/task carefully before you start to answer it.
- Check your answers if you have time at the end.
- You are advised to regularly save your work.

Turn over ►

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**PEARSON**

## SECTION A

Use word-processing software to complete the following task.

**CREATE** a new document using word-processing software.

**ADD** your initials and candidate number in the header section of the document.

**SAVE** your document as **TASK1**.

**TYPE** your answers to the following questions into your document.

**1** System access rights are used to access data stored in accounting software.

(a) Explain **one** reason why businesses use system access rights.

(3)

(b) Explain **two** consequences of data loss from accounting software.

(4)

**RESAVE** your work.

**SAVE** the document, in PDF format, as **TASK1PDF**.

(Total for Task 1 = 7 marks)

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**TOTAL FOR SECTION A = 7 MARKS**



## SECTION B

**Use accounting software to complete ALL the tasks in the order given.**

### Instructions

All transactions must be entered using the year 2014.

In Section B, the evidence for Tasks 2 to 9 is shown in the reports that you submit in Task 10. The reports may contain evidence for more than one task.

Make sure that that you have generated and saved all reports before the end of the examination time.

**Save only the final version of each report.**

**Reports must be saved in PDF format.**

<b>Report</b>	<b>Number of marks evidenced</b>
Customer Statement	2
Customer Names and Addresses	10
Aged Trade Receivables – 31 August 2014	3
Supplier Names and Addresses	10
Aged Trade Payables – 31 August 2014	2
Trial Balance – 31 August 2014	42
Nominal Ledger Activity	48
Customer Activity – 30 September 2014	11
Supplier Activity – 30 September 2014	9
Trial Balance – 30 September 2014	27

In Task 11 you will be awarded marks for the accuracy of your work in Tasks 2 to 9.

## Scenario

You have recently been appointed as a computer operator in the accounts department of **Exclusive Stationers**, a company that sells stationery products. The company is trading from new premises at **18 Rue Classic, 14390 Newport, Paris** and its financial year end is **31 December**.

Your job is to transfer manual accounting records to a new computerised accounting system, and then maintain the company's accounting records. You have been provided with the existing records, which were finalised as at 31 August 2014.

The National Purchase Tax rates are:

Standard Rate	20%
Zero Rate	0%
Exempt	N/A

2 Create a new company using the information provided in the scenario.

**Note:** Edit the company name to include your initials and candidate number.  
Use the following format:

**Exclusive Stationers** <initials> <candidate number>

**(Total for Task 2 = 2 marks)**

---

3 (a) Create the following new customer accounts in the Sales Ledger.

**Note:** Use a reference appropriate to the accounting software package you are using. If possible, use the first two letters of the customer's name, followed by two numerals.

For example Colin Stationery's account reference could be **CO33**.

<b>Customer</b>	Allsorts Supplies	Colin Stationery	William & Sons
<b>Address</b>	94 Rue Station 15411 Chingford Lille	Edward House 14598 Low Lane Paris	94 Newhaven Square 12522 Ecosse Paris

(6)

(b) Enter the opening balances for each customer account created in (a).

**Note:** Use an appropriate reference for the opening balance, e.g. **OBal**.

	<b>Allsorts Supplies</b>	<b>Colin Stationery</b>	<b>William &amp; Sons</b>
<b>Balance as at 31 August 2014</b>	838.69	1 500.00	3 286.20

(3)

(c) Create the following new customer accounts in the Sales Ledger.

**Note:** Use a consistent account reference format as used in (a).

<b>Customer</b>	The Card Shop	Sally Pilgrim
<b>Address</b>	38 The Foundry 15541 Nanterre Paris	23 Charterhouse Way 16987 Clamart Paris

(4)

(d) **GENERATE** the Aged Trade Receivables report as at 31 August 2014.

**SAVE** the report as **AGEDTRADEREC31AUG**.

(1)

**GENERATE** the Customer Names and Addresses report.

**SAVE** the report as **CUSTOMERDETAILS**.

**(Total for Task 3 = 14 marks)**

4 (a) Create the following new supplier accounts in the Purchases Ledger.

**Note:** Use a reference appropriate to the accounting software package you are using. If possible, use the first two letters of the supplier's name, followed by two numerals.

For example Thomas Ltd's account reference could be **TH22**.

<b>Supplier</b>	Thomas Ltd	William & Sons
<b>Address</b>	36 High Road East 18755 Coventry Saint-Denis	94 Newhaven Square 12522 Ecosse Paris

(4)

(b) Enter the opening balances for each supplier account created in (a).

**Note:** Use an appropriate reference for the opening balance, e.g. OBal.

	<b>Thomas Ltd</b>	<b>William &amp; Sons</b>
<b>Balance as at 31 August 2014</b>	5 036.94	1 480.00

(2)

(c) Create the following new supplier accounts in the Purchases Ledger.

**Note:** Use a consistent account reference format as used in (a).

<b>Supplier</b>	Jay Supplies Ltd	Walter Davies & Co	Properties plc
<b>Address</b>	23 Rue du Evershed 75019 Bagnolet Paris	104 Rue de Charenton 75012 Romaine Paris	3 Nearbed House 94400 Acton Paris

(6)

(d) **GENERATE** the Aged Trade Payables report as at 31 August 2014.

**SAVE** the report as **AGEDTRADEPAY31AUG**.

(1)

**GENERATE** the Supplier Names and Addresses report.

**SAVE** the report as **SUPPLIERDETAILS**.

**(Total for Task 4 = 13 marks)**

5 (a) Create the nominal ledger accounts as shown in the following Trial Balance.

**Note:** Use the exact narratives provided.

Maintain the integrity of the Nominal Ledger Chart of Accounts.

Opening balances are as at 31 August 2014.

Set up the 'Cash Account' in the Bank section if required.

Set up 'Discounts Received' if required.

(42)

**Trial Balance as at 31 August 2014**

		<b>Dr</b>	<b>Cr</b>
<b>Non-current Assets</b>	Office Equipment Cost	1 980.00	
	Furniture and Fixtures Cost	3 240.00	
<b>Current Assets</b>	Inventory	1 483.40	
	Trade Receivables Control Account	5 624.89	
	Bank Current Account		260.00
	Petty Cash Account	250.00	
<b>Current Liabilities</b>	Trade Payables Control Account		6 516.94
	Sales Tax Control Account		30.86
	Purchase Tax Control Account	31.80	
	Payroll Tax Liability		20.20
<b>Equity</b>	Equity		10 000.00
	Drawings	3 219.65	
<b>Revenue</b>	Sales – Paper and Card		19 879.87
	Discounts Allowed		
<b>Direct Costs</b>	Purchases – Paper and Card	5 689.23	
<b>Overheads</b>	Salaries	3 107.80	
	Employer Payroll Costs		
	Rent	10 500.00	
	Postage and Stationery	147.40	
	Telephone	398.32	
	Bank Charges	148.00	
	Refreshments	187.38	
	Insurance	700.00	
		36 707.87	36 707.87

(b) Create the following nominal ledger accounts.

Use consistent account code formats, as used in (a), to ensure that the accounts are listed in the Chart of Accounts correctly.

Interest Received
Sales – Ink
Purchases – Ink
Advertising
Net Pay

(5)

(c) **GENERATE** the Trial Balance as at 31 August 2014.

**SAVE** the report as **TRIALBALANCE31AUG**.

(1)

**(Total for Task 5 = 48 marks)**

**6** Process the following:

(a) Customer Invoices

Customer	Date	Invoice no.	Sale of	Net	Tax	Gross
Sally Pilgrim	08 Sep 14	875	Card/Paper	1 300.00	260.00	1 560.00
William & Sons	13 Sep 14	876	Card/Paper	970.00	194.00	1 164.00
The Card Shop	24 Sep 14	877	Card/Paper	235.00	47.00	282.00
Sally Pilgrim	25 Sep 14	878	Ink	145.75	29.15	174.90
The Card Shop	25 Sep 14	879	Ink	251.90	50.38	302.28

(10)

(b) Customer Credit Note

Customer	Date	Credit note no.	Sale of	Net	Tax	Gross
Sally Pilgrim	30 Sep 14	1071/R	Card/Paper	146.00	29.20	175.20

(2)

**(Total for Task 6 = 12 marks)**

7 Process the following:

(a) Supplier Invoices

Supplier	Date	Invoice no.	Purchase of	Net	Tax	Gross
Walter Davies & Co	01 Sep 14	AC6	Insurance	1 260.00	0.00	1 260.00
Properties plc	03 Sep 14	64/8	Rent	1 500.00	0.00	1 500.00
Jay Supplies Ltd	18 Sep 14	Y23487	Paper	1 120.00	224.00	1 344.00
William & Sons	21 Sep 14	AQ3691	Ink	1 172.00	234.40	1 406.40

(8)

(b) Petty Cash Payment Transactions

Voucher No.	Date	Details	Net	Tax	Gross
06/9	16 Sep 14	Refreshments – Tea and Sugar	32.00	Zero	32.00
07/9	17 Sep 14	Postage	15.00	Exempt	15.00
08/9	21 Sep 14	Office Stationery	29.00	5.80	34.80

(6)

(c) Cash Sale

**Note:** Record the money received in the petty cash account.

Reference	Date	Details	Amount
PCR197	24 Sep 14	Duplicating paper	24.00 including tax

(3)

(d) Customer Receipts

Customer	Reference	Date	Details	Amount
Colin Stationery	RA578	09 Sept 14	Payment on account	1 194.00
William & Sons	RA579	11 Sept 14	Payment of August account	3 286.20
Allsorts Supplies	RA580	28 Sept 14	Settlement of account, discount taken	750.00

(8)

(e) Supplier Payments

Supplier	Date	Cheque no.	Value	Details
Properties plc	20 Sep 14	100075	1 500.00	Paying September invoice
William & Sons	27 Sep 14	100076	316.00	Part payment of August balance
Jay Supplies Ltd	27 Sep 14	Direct debit	1 344.00	Paying invoice Y23487, collected by direct debit

(6)

(f) Monthly Salary Information (as per the last day of September 2014)

**Note:** Net salaries are paid on 28 September 2014 by bank transfer. Use the reference **SPTSAL**.

(7)

Description	Amount
Gross Salaries	1 794.02
Employee Tax Deductions	404.36
Net Pay	1 389.66
Employer Payroll Costs	337.68

**(Total for Task 7 = 38 marks)**



- 8 (a) William & Sons has agreed to contra sales ledger invoice 876 against its purchases ledger account for August 2014.

Process this contra in the appropriate ledgers as at 24 September 2014.

(2)

- (b) The owner of the company has taken ink cartridges from the inventory of goods for resale, for their printer at home. The ink cartridges cost the company 65.00

Process the journal entry required to reflect this transaction, which took place on 26 September 2014, ignoring tax.

**Note:** Use the reference **DWG26**.

(2)

- (c) The invoice Y23487 from Jay Supplies Ltd should have been for *Advertising* and not *Purchases – Paper and Card*.

Process this correction, using a journal with the original references and dates.

(2)

- (d) On 21 September 2014, Walter Davies & Co was paid the first of 12 monthly instalments in respect of insurance invoice AC6.

Process this payment.

**Note:** Use the reference **DD**.

(3)

- (e) The imprest level of the petty cash float is 250.00

Process a bank credit transfer on 30 September 2014 for the amount needed to restore the petty cash float to the imprest.

**Note:** Use the reference **PC9**.

(2)

**(Total for Task 8 = 11 marks)**

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- 9 The following is Exclusive Stationers' bank statement for the month ending 30 September 2014.

Carry out the bank reconciliation for the month of September 2014, processing any transactions not yet recorded.

			<b>Paid In</b>	<b>Paid Out</b>	<b>Balance</b>
31 Aug 14	Open Bal				(260.00)
09 Sep 14	BGC	Sales Receipt	1 194.00		934.00
10 Sep 14	Int	Interest Received	32.85		966.85
11 Sep 14	BGC	Sales Receipt	3 286.20		4 253.05
20 Sep 14	100075	Purchase Payment		1 500.00	2 753.05
21 Sep 14	DD	Purchase Payment		105.00	2 648.05
26 Sep 14	Charges	Bank Charges		61.25	2 586.80
27 Sep 14	100076	Purchase Payment		316.00	2 270.80
27 Sep 14	DD	Purchase Payment		1 344.00	926.80
28 Sep 14	BGC	Sales Receipt	750.00		1 676.80
28 Sep 14	CT	Salaries		1 389.66	287.14
30 Sep 14	TRANS	Bank Transfer		57.80	229.34

**(Total for Task 9 = 2 marks)**

**10 GENERATE** and **SAVE** the following reports.

**REMEMBER:** the reports contain the evidence for the tasks you have already completed. The total number of marks evidenced by each report is shown at the start of Section B.

(a) Customer Activity for September 2014 transactions

Save the report as **CUSTOMERACTIVITYSEP.**

(1)

(b) Supplier Activity for September 2014 transactions

Save the report as **SUPPLIERACTIVITYSEP.**

(1)

(c) Customer Statement for Sally Pilgrim as at 30 September 2014

Save the report as **SALLYPILGRIM30SEP.**

(1)

(d) Nominal Ledger Activity for all transactions

Save the report as **NOMINALLEDGER.**

(1)

(e) Bank Statement Reconciliation for September 2014

Save the report as **BANKRECONSEP.**

(1)

(f) Audit Trail, listing all transactions processed in September 2014

Save the report as **AUDITTRAILSEP.**

(1)

**(Total for Task 10 = 6 marks)**

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**11 GENERATE** the Trial Balance as at 30 September 2014.

**SAVE** the report as **TRIALBALANCE30SEP.**

**(Total for Task 11 = 27 marks)**

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**TOTAL FOR SECTION B = 173 MARKS**

**TOTAL FOR PAPER = 180 MARKS**

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Task	Answer (AO1) 1/(AO3) 2	Mark
<b>1(a)</b>	<p><b>1 mark (AO1) for identifying reason and 2 marks (AO3) for explanation. Maximum 3 marks</b></p> <p>To protect sensitive/confidential data (1) by providing access to specific files/operations (1) for specific/authorised person(s). (1)</p>	<b>(3)</b>

Task	Answer (AO1) 2/(AO3) 2	Mark
<b>1(b)</b>	<p><b>Award 1 mark for identifying each consequence (AO1) and 1 mark for related explanation (AO3). Maximum 4 marks</b></p> <ul style="list-style-type: none"> <li>• Loss of time (1) because the files need to be restored/data input again. (1)</li> <li>• Increased costs (1) because of overtime costs/unable to operate normally/diverted resources. (1)</li> <li>• Loss of accuracy (1) because of old data/mis-posting/lost records. (1)</li> </ul>	<b>(4)</b>

Task	Answer (AO2) 2	Mark
<b>2</b>	<p><b>Report – Customer Statement for Sally Pilgrim</b></p> <p><b>Award 1 mark (AO2) for the correct company name. Award 1 mark (AO2) for the correct address.</b></p> <p><b>If there are any typographical errors in company name or address, do not award a mark.</b></p> <p><b>Ignore typographical errors in the candidate’s details.</b></p> <p><b>Typographical errors include:</b></p> <ul style="list-style-type: none"> <li>• <b>inaccurate capitalisation</b></li> <li>• <b>missing or extra spaces</b></li> <li>• <b>incorrect spelling.</b></li> </ul> <p>Exclusive Stationers (1) &lt;Initials&gt;&lt;Candidate No.&gt; 18 Rue Classic 14390 Newport Paris (1)</p>	<b>(2)</b>

Task	Answer (AO2) 6	Mark			
<b>3(a)</b>	<p><b>Report – Customer Names and Addresses</b></p> <p><b>Award 1 mark (AO2) for each correct customer name. Award 1 mark (AO2) for each correct address.</b></p> <p><b>If there are any typographical errors in the names or addresses, do not award a mark.</b></p> <p><b>Typographical errors include:</b></p> <ul style="list-style-type: none"> <li>• <b>inaccurate capitalisation</b></li> <li>• <b>missing or extra spaces</b></li> <li>• <b>incorrect spelling.</b></li> </ul> <table border="1" style="width: 100%;"> <tbody> <tr> <td>Allsorts Supplies (1) 94 Rue Station 15411 Chingford Lille (1)</td> </tr> <tr> <td>Colin Stationery (1) Edward House 14598 Low Lane Paris (1)</td> </tr> <tr> <td>William &amp; Sons (1) 94 Newhaven Square 12522 Ecosse Paris (1)</td> </tr> </tbody> </table>	Allsorts Supplies (1) 94 Rue Station 15411 Chingford Lille (1)	Colin Stationery (1) Edward House 14598 Low Lane Paris (1)	William & Sons (1) 94 Newhaven Square 12522 Ecosse Paris (1)	<b>(6)</b>
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Task	Answer (AO2) 3	Mark																								
<b>3(b)</b>	<p><b>Report – Aged Trade Receivables as at 31 August 2014</b></p> <p><b>Award 1 mark per correct row, including Date, Dr/Cr and Balance.</b></p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Name</th> <th>Date</th> <th>Ref</th> <th>Dr</th> <th>Cr</th> <th>Balance</th> </tr> </thead> <tbody> <tr> <td>Allsorts Supplies</td> <td>31 Aug 14</td> <td>OBal</td> <td>838.69</td> <td></td> <td>838.69</td> </tr> <tr> <td>Colin Stationery</td> <td>31 Aug 14</td> <td>OBal</td> <td>1 500.00</td> <td></td> <td>1 500.00</td> </tr> <tr> <td>William &amp; Sons</td> <td>31 Aug 14</td> <td>OBal</td> <td>3 286.20</td> <td></td> <td>3 286.20</td> </tr> </tbody> </table>	Name	Date	Ref	Dr	Cr	Balance	Allsorts Supplies	31 Aug 14	OBal	838.69		838.69	Colin Stationery	31 Aug 14	OBal	1 500.00		1 500.00	William & Sons	31 Aug 14	OBal	3 286.20		3 286.20	<b>(3)</b>
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Task	Answer (AO2) 4	Mark
<b>3(c)</b>	<p><b>Report – Customer Names and Addresses</b></p> <p><b>Award 1 mark (AO2) for each correct customer name. Award 1 mark (AO2) for each correct address.</b></p> <p><b>If there are any typographical errors in the names or addresses, do not award a mark.</b></p> <p><b>Typographical errors include:</b></p> <ul style="list-style-type: none"> <li>• <b>inaccurate capitalisation</b></li> <li>• <b>missing or extra spaces</b></li> <li>• <b>incorrect spelling.</b></li> </ul> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>The Card Shop (1) 38 The Foundry 15541 Nanterre Paris (1)</p> <hr/> <p>Sally Pilgrim (1) 23 Charterhouse Way 16987 Clamart Paris (1)</p> </div>	<b>(4)</b>

Task	Answer (AO2) 1	Mark
<b>3(d)</b>	<p><b>Report – Aged Trade Receivables</b></p> <p><b>Award 1 mark for report generated with date 31 August 2014.</b></p>	<b>(1)</b>

Task	Answer (AO2) 4	Mark
<b>4(a)</b>	<p><b>Report – Supplier Names and Addresses</b></p> <p><b>Award 1 mark (AO2) for each correct supplier name. Award 1 mark (AO2) for each correct address.</b></p> <p><b>If there are any typographical errors in the names or addresses, do not award a mark.</b></p> <p><b>Typographical errors include:</b></p> <ul style="list-style-type: none"> <li>• <b>inaccurate capitalisation</b></li> <li>• <b>missing or extra spaces</b></li> <li>• <b>incorrect spelling.</b></li> </ul> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Thomas Ltd (1) 36 High Road East 18755 Coventry Saint-Denis (1)</p> <hr/> <p>William &amp; Sons (1) 94 Newhaven Square 12522 Ecosse Paris (1)</p> </div>	<b>(4)</b>

Task	Answer (AO2) 2	Mark																		
<b>4(b)</b>	<b>Report – Aged Trade Payables</b>																			
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Task	Answer (AO2) 6	Mark			
<b>4(c)</b>	<b>Report – Supplier Names and Addresses</b>				
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Task	Answer (AO2) 1	Mark
<b>4(d)</b>	<b>Report – Aged Trade Payables</b>	
<b>Award 1 mark for report generated with date 31 August 2014.</b>		<b>(1)</b>



Task	Answer (AO1) 21/(AO2) 21	Mark																																																																																																																																												
<b>5(a)</b>	<p><b>Report – Trial Balance as at 31 August 2014</b></p> <p><b>Emboldened references/values are those entered by the candidate.</b></p> <p><b>Award 1 mark for each account name that does not contain any typographical errors.</b></p> <p><b>Award 1 mark for each opening balance that is numerically accurate and in the correct column (Dr/Cr).</b></p> <p><b>* Accept Tax Liability if Sales and Purchase Tax are not shown separately.</b></p> <table border="1"> <thead> <tr> <th></th> <th></th> <th style="text-align: right;">Dr</th> <th style="text-align: right;">Cr</th> <th></th> </tr> </thead> <tbody> <tr> <td><b>Office Equipment Cost</b></td> <td>(1)</td> <td style="text-align: right;"><b>1 980.00</b></td> <td></td> <td>(1)</td> </tr> <tr> <td><b>Furniture and Fixtures Cost</b></td> <td>(1)</td> <td style="text-align: right;"><b>3 240.00</b></td> <td></td> <td>(1)</td> </tr> <tr> <td><b>Inventory</b></td> <td>(1)</td> <td style="text-align: right;"><b>1 483.40</b></td> <td></td> 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Task	Answer (AO2) 1	Mark
<b>5(c)</b>	<b>Report – Trial Balance</b>	
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Task	Answer (AO2) 1	Mark
<b>10(a)</b>	<b>Report – Customer Activity for September 2014</b>	
	<p><b>Award 1 mark for correct 'From' date and correct 'To' date.</b></p> <p><b>Report dated</b>  <b>From: 01 Sept 2014 (or prior), To: 30 Sept 2014 (1)</b></p>	<b>(1)</b>

Task	Answer (AO2) 1	Mark
<b>10(b)</b>	<b>Report – Supplier Activity for September 2014</b>	
	<p><b>Award 1 mark for correct 'From' date and correct 'To' date.</b></p> <p><b>Report dated</b>  <b>From: 01 Sept 2014 (or prior), To: 30 Sept 2014 (1)</b></p>	<b>(1)</b>

Task	Answer (AO2) 1	Mark
<b>10(c)</b>	<b>Report – Customer Statement for Sally Pilgrim as at 30 September 2014</b>	
	<p><b>Award 1 mark for correct name 'Sally Pilgrim' and for correct 'To' date.</b></p> <p><b>Report dated</b>  <b>From: 01 Sept 2014 (or prior), To: 30 Sept 2014 (1)</b></p>	<b>(1)</b>

Task	Answer (AO2) 1	Mark
<b>10(d)</b>	<b>Report – Nominal Ledger Activity for all transactions</b>	
	<p><b>Award 1 mark for correct 'From' date and correct 'To' date.</b></p> <p><b>Report dated</b>  <b>From: 01 Sept 2014 (or prior), To: 30 Sept 2014 (1)</b></p>	<b>(1)</b>

Task	Answer (AO2) 1	Mark
<b>10(e)</b>	<b>Report – Bank Statement Reconciliation for September 2014</b>	
	<b>Award 1 mark for correct 'From' date and correct 'To' date.</b>  <b>Report dated</b> <b>From: 01 Sept 2014 (or prior), To: 30 Sept 2014 (1)</b>	<b>(1)</b>

Task	Answer (AO2) 1	Mark
<b>10(f)</b>	<b>Report – Audit Trail for September 2014</b>	
	<b>Award 1 mark for a detailed audit trail, showing all transactions, with correct 'From' date and correct 'To' date.</b>  <b>Report dated</b> <b>From: 01 Sept 2014 (or prior), To: 30 Sept 2014 (1)</b>	<b>(1)</b>

Task	Answer (AO2) 27	Mark																																																																																																																																								
<b>11</b>	<p><b>Report – Trial Balance as at 30 September 2014</b></p> <p><b>Emboldened references/values are those entered by the candidate.</b></p> <p><b>Award 1 mark for each row, showing the correct account name and value, both numerically and in the correct column (Dr/Cr). Maximum 27 marks</b></p> <p><b>* Accept Tax Liability if Sales and Purchase Tax are not shown separately.</b></p> <p style="text-align: center;">Trial Balance as at 30 September 2014</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">Dr</th> <th style="width: 20%; text-align: center;">Cr</th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr><td>Office Equipment Cost</td><td style="text-align: right;">1 980.00</td><td></td><td style="text-align: center;">(1)</td></tr> <tr><td>Furniture and Fixtures Cost</td><td style="text-align: right;">3 240.00</td><td></td><td style="text-align: center;">(1)</td></tr> <tr><td>Inventory</td><td style="text-align: right;">1 483.40</td><td></td><td style="text-align: center;">(1)</td></tr> <tr><td>Trade Receivables Control Account</td><td style="text-align: right;">2 449.98</td><td></td><td style="text-align: center;">(1)</td></tr> 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Allowed	88.69		(1)	Interest Received		32.85	(1)	Purchases – Paper and Card	5 689.23		(1)	Purchases – Ink	1 107.00		(1)	Salaries	4 901.82		(1)	Employer Payroll Cost	337.68		(1)	Rent	12 000.00		(1)	Advertising	1 120.00		(1)	Postage and Stationery	191.40		(1)	Telephone	398.32		(1)	Bank Charges	209.25		(1)	Refreshments	219.38		(1)	Insurance	1 960.00		(1)						41 636.14	41 636.14		Accept*				Tax Liability		90.19	(2)						41 140.14	41 140.14		<b>(27)</b>
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