

**173 Exam ID**

**June 2015**

**Question Paper for the following Qualification:**

170: Level 1 Award in Computerised Bookkeeping QCF: 50094051

Units

171: Prepare and record sales and purchase documents using a computerised system:  
D6013643

172: Record routine bookkeeping transactions using a computerised system: R6013641

**Time Allowed 1 Hour 30 Minutes**

General Instructions

1. Enter your IAB Student Number, Candidate Number, Name of Examination Centre and Software used in the boxes provided on the front cover of your Answer Booklet
2. Calculators are permitted
3. The Question Paper and Answer Booklet have information and data printed on both sides of the pages
4. The VAT rate for this paper is 20% and therefore computers should be set to 20% prior to starting the paper
5. If possible, you should generate your own printouts, check them and staple them into the Answer Booklet. However, if the examination centre is not set up for you to do that, you should save your reports in PDF format into a folder bearing your name and candidate number. The invigilator or technician will then print all the PDF reports in that folder and staple them into the Answer Booklet.
6. Mobile phones are not permitted

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## SCENARIO

Joanne Taylor started business on 1 June 2015, trading as Joanne's Cleaning Services. The business offers carpet cleaning services and carpet cleaner hire. The business is registered for VAT on the Standard Accounting Scheme and will be trading on both a credit and cash basis.

## SALES

Sales are recorded in three accounts:

- One for sales – carpet cleaner equipment hire
- A second account is for income – carpet cleaner liquid
- A third account is for income – carpet cleaning services

## PURCHASES

There are two Purchase accounts:

- One for the purchase of carpet cleaning equipment
- A second for the purchase of carpet cleaner liquid

Note: The Account numbers given throughout this paper are appropriate to Sage Accounting software – if you are using a different package, use appropriate numbers/names and ensure you have indicated on the Answer Booklet cover page the name of the software you have used.

You have one hour and thirty minutes to complete tasks 1 – 15.

### Task 1

- Set the Financial Year start date on your system - June 2015.
- Set the Program date – 30 June 2015
- Enter the name of the business as:

**Joanne's Cleaning Services** (This should be followed by your candidate number)

- Enter Joanne's Cleaning Services address as:

**1 Church Street  
Lichfield  
Staffordshire  
WS13 9JT**

## Task 2

Set up, where appropriate, the following accounts in the Nominal Ledger.

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>
3010	Capital
3050	Drawings
4000	Sales – Carpet Cleaner Equipment Hire
4001	Sales – Carpet Cleaner Liquid
4002	Income – Carpet Cleaning Services
5000	Purchases – Carpet Cleaning Equipment
5001	Purchases – Carpet Cleaner Liquid
6201	Advertising
7553	Mobile Charges
7800	Repairs & Renewals
8202	Staff Uniform

## Task 3

Set up the following Supplier accounts.

<b>A/C Reference</b>	<b>SUPPLIER</b>	<b>ADDRESS</b>
JESSI	Jessica's Homestore	10 St Thomas Place Lichfield Staffordshire WS14 7WS
BRADL	Bradley Supplies	2 High Street Burton on Trent Staffordshire DE14 4FE
STAFF	Staffs Carpet Cleaning	18 Horsefair Rugeley Staffordshire WS15 2DN

### Task 4

Enter the following purchase invoices onto the system. The invoice number should be used as the reference.

<i>Jessica's Homestore</i> <i>10 St Thomas Place</i> <i>Lichfield</i> <i>Staffordshire</i> <i>WS14 7WS</i>			
Joanne's Cleaning Services 1 Church Street Lichfield Staffordshire WS13 9JT		INVOICE	
Invoice Date: 1 June 2015		Invoice No: 001876	
Details	Unit Price £	VAT Rate	£
10 x Pet carpet cleaners	149.95	20%	1,499.50
10 x Standard carpet cleaners	129.95	20%	1,299.50
Sub Total			2,799.00
VAT at 20%			559.80
Invoice Total			3,358.80
Coding	Supplier A/C Nominal A/C	JESSI 5000	

<b>BRADLEY SUPPLIES</b> 2 HIGH STREET BURTON ON TRENT STAFFORDSHIRE DE 14 4FE			
Joanne's Cleaning Services 1 Church Street Lichfield Staffordshire WS13 9JT		Invoice	
Invoice Date: 1 June 2015		Invoice No: 0567	
Details	Unit Price £	£	
100 x Bottles of 1 litre carpet cleaner	7.99	799.00	
Sub Total			799.00
VAT at 20%			159.80
Invoice Total			958.80
Coding	Supplier A/C Nominal A/C	BRADL 5001	

<i>STAFFS CARPET CLEANING</i>		
<i>18 Horsefair</i>		
<i>Rugeley</i>		
<i>Staffordshire</i>		
<i>WS15 2DN</i>		
Joanne's Cleaning Services 1 Church Street Lichfield Staffordshire WS13 9JT	Invoice	
Invoice Date: 3 June 2015	Invoice No: S03425	
Details	Unit Price £	£
10 x Upright carpet cleaners	99.99	999.90
	Sub Total	999.90
	VAT @ 20%	199.98
	Invoice Total	1,199.88

  

Coding	Supplier A/C	STAFF
	Nominal A/C	5000

### Task 5

Enter the following purchase credit note onto the system. The credit note number should be used as the reference.

<i>Jessica's Homestore</i>		
<i>10 St Thomas Place</i>		
<i>Lichfield</i>		
<i>Shropshire</i>		
<i>WS14 7WS</i>		
Joanne's Cleaning Services 1 Church Street Lichfield Staffordshire WS13 9JT	Credit Note	
Date: 10 June 2015	Credit Note No: CR095	
Details	Unit Price £	£
Reference Invoice no. 001876 2 x Pet carpet cleaners – damaged	149.95	299.90
	Sub Total	299.90
	VAT at 20%	59.98
	Invoice Total	359.88

  

Coding	Supplier A/C	JESSI
	Nominal A/C	5000

## Task 6

Set up the following credit customer account details.

<b>A/C Reference</b>	<b>CUSTOMER</b>	<b>ADDRESS</b>
SPARK	Sparkles	14 Truro Place Burton on Trent Staffordshire DE14 2KR
CUSTO	Custom Clean	5 Church Lane Lichfield Staffordshire WS14 2LH

## Task 7

You have received the following orders from Customers. Use the information from the orders to create service invoices dated 1 June (which will be subject to VAT at 20%). Print the Customer invoices and update the accounts.

Our Sales Order No. 1

<b><i>PURCHASE ORDER</i></b>	<b>Sparkles</b> 14 Truro Place Burton on Trent Staffordshire DE14 2KR		
<b>To:</b> Joanne's Cleaning Services 1 Church Street Lichfield Staffordshire WS13 9JT		<b>Purchase Order No.</b>	<b>S 1867</b>
		<b>Date</b>	01.06.15
Carpet cleaning services x 1			<b>£100.00</b>

Our Sales Order No. 2

<b><i>PURCHASE ORDER</i></b>	<b><i>Custom Clean</i></b> <i>5 Church Lane</i> <i>Lichfield</i> <i>Staffordshire</i> <i>WS14 2LH</i>		
<b>To:</b> Joanne's Cleaning Services 1 Church Street Lichfield Staffordshire WS13 9JT		<b>Purchase Order No.</b>	<b>CC 00675</b>
		<b>Date</b>	01.06.15
Carpet cleaning services x 2			<b>£200.00</b>



## Task 8

You have received the following order cancellation from Custom Clean. Use the information from the order to create a service credit note dated 4 June (which will be subject to VAT at 20%). Print the Customer credit note and update the accounts.

Our Sales Credit No. 3

<p><b>PURCHASE ORDER CANCELLATION</b></p>	<p><i>Custom Clean</i> 5 Church Lane Lichfield Staffordshire WS14 2LH</p>			
<p><b>To:</b> Joanne's Cleaning Services 1 Church Street Lichfield Staffordshire WS13 9JT</p>	<p><b>Purchase Order Cancellation No.</b></p>	<p><b>CC 00675</b></p>	<p><b>Date</b></p>	<p>04.06.15</p>
<p>Carpet cleaning services cancellation x 1</p>			<p><b>£100.00</b></p>	

## Task 9

Enter the following transactions for the month of June.

DATE	Reference	Account	DETAILS
1 June	BR1	3010	Joanne paid £10,000.00 into the business bank account as her Capital. (Tax code T9)
1 June	001		Drew cheque 001 for £200.00 for petty cash float
2 June	BP1	7553	Paid £56.40 including VAT to cover the business mobile phone.
3 June	PC1	7800	Paid £42.00 including VAT for equipment repairs from petty cash, using petty cash voucher PC1.
3 June	PC2	6201	Paid £50.00 including VAT for advertising from petty cash, using petty cash voucher PC2.
6 June	PC3	8202	Paid £100.00 including VAT for staff t-shirts, using petty cash voucher PC3.
12 June	PP1	JESSI	Paid £2,998.92 to Jessica's Homestore to pay their invoice number 001876, taking into account their credit note CR095.
12 June	002	STAFF	Made cheque 002 for £1,000.00 payable to Staffs Carpet Cleaning. This should be treated as a part payment of their invoice S03425.
15 June	003	BRADL	Made cheque 003 for £750.00 payable to Bradley Supplies. This should be treated as a payment on account.
17 June	004	3050	Joanne drew cheque 004 for £500.00 to cover her personal drawings. This is outside the scope of VAT.
17 June	BR2	4001	Banked £240.00, including VAT, received from cash sales of carpet cleaner liquid.

## **Task 10**

Print the following reports at the end of June.

- Trial Balance
- Summary Audit Trail

**THE ABOVE REPORTS MUST BE PRINTED BEFORE STARTING TASK 10, OR  
ALTERNATIVELY SAVE THE REPORTS AND PRINT OUT AT THE END OF  
THE EXAM IN THE PRINTING TIME ALLOWED**

**PLEASE TURN OVER**

## Task 11

Enter the following credit customer invoices. The invoice number should be used as the reference.

<b>INVOICE</b>		
<b>To:</b> Sparkles 14 Truro Place Burton on Trent Staffordshire DE14 2KR	<b>From:</b> <i>Joanne's Cleaning Services</i> <i>1 Church Street</i> <i>Lichfield</i> <i>Staffordshire</i> <i>WS13 9JT</i>	
Invoice Date: 16 June 2015	Invoice No: J 003	
Details	Unit Price £	£
25 x Bottles of 1 litre carpet cleaner	11.99	299.75
	Sub Total	299.75
	VAT at 20%	59.95
	Invoice Total	359.70

  

Coding	Customer A/C	SPARK
	Nominal A/C	4001

<b>INVOICE</b>		
<b>To:</b> Custom Clean 5 Church Lane Lichfield Staffordshire WS14 2LH	<b>From:</b> <i>Joanne's Cleaning Services</i> <i>1 Church Street</i> <i>Lichfield</i> <i>Staffordshire</i> <i>WS13 9JT</i>	
Invoice Date: 17 June 2015	Invoice No: J 004	
Details	Unit Price £	£
5 x Upright carpet cleaner hire	149.99	749.95
5 x Pet carpet cleaner hire	199.99	999.95
	Sub Total	1,749.90
	VAT at 20%	349.98
	Invoice Total	2,099.88

  

Coding	Supplier A/C	CUSTO
	Nominal A/C	4000

**Task 12**

Enter the following purchase invoices onto the system. The invoice number should be used as the reference.

<p><i>Jessica's Homestore</i>  <i>10 St Thomas Place</i>  <i>Lichfield</i>  <i>Staffordshire</i>  <i>WS14 7WS</i></p>			
Joanne's Cleaning Services 1 Church Street Lichfield Staffordshire WS13 9JT		INVOICE	
Invoice Date: 24 June 2015		Invoice No: 001897	
Details	Unit Price £	VAT Rate	£
5 x Pet carpet cleaners	149.95	20%	749.75
5 x Standard carpet cleaners	129.95	20%	649.75
Sub Total			1,399.50
VAT at 20%			279.90
Invoice Total			1,679.40
Coding	Supplier A/C JESSI		
	Nominal A/C 5000		

<p><b>BRADLEY SUPPLIES</b>                  2 HIGH STREET                  BURTON ON TRENT                  STAFFORDSHIRE                  DE 14 4FE</p>			
Joanne's Cleaning Services 1 Church Street Lichfield Staffordshire WS13 9JT		Invoice	
Invoice Date: 24 June 2015		Invoice No: 0582	
Details	Unit Price £	£	
50 x Bottles of 1 litre carpet cleaner	7.99	399.50	
Sub Total			399.50
VAT at 20%			79.90
Invoice Total			479.40
Coding	Supplier A/C BRADL		
	Nominal A/C 5001		

### Task 13

Enter the following transactions for the month of June.

<b>DATE</b>	<b>Reference</b>	<b>Account</b>	<b>DETAILS</b>
24 June	3076	CUSTO	Received cheque number 3076 for £120.00 from Custom Clean in full payment of our invoice dated 1 June 2015 and credit note dated 4 June 2015.
24 June	6085	SPARK	Received cheque number 6085 for £120.00 from Sparkles in full payment of our invoice dated 1 June 2015.
27 June	005	STAFF	Made cheque 005 for £199.88 payable to Staffs Carpet Cleaning. This covers invoice S03425.
28 June	BP3	BRADL	Identify how much is owed to Bradley Supplies and enter this payment.

### Task 14

It is found that the payment on 17 June for personal drawings has been wrongly entered; it was for £750.00 and not £500.00. Correct this error.

## Task 15

Joanne has received the following Bank Statement for June – you should now reconcile it to the computer Bank records.

### LICHFIELD BANK LTD

Account Number: 13524174

Joanne's Cleaning Services  
1 Church Street  
Lichfield  
Staffordshire  
WS13 9JT

### STATEMENT OF ACCOUNT

Sheet No. 1

Sort Code: 10-20-30

Telephone: 0200 300 4000

30 June 2015

Date	Particulars	Payments	Receipts	Balance
1 June	Counter Credit		10,000.00	10,000.00
1 June	001	200.00		9,800.00
3 June	BP	56.40		9,743.60
13 June	BP	2,998.92		6,744.68
16 June	002	1,000.00		5,744.68
16 June	Counter Credit		240.00	5,984.68
16 June	003	750.00		5,234.68
16 June	004	750.00		4,484.68
24 June	Counter Credit		120.00	4,604.68
27 June	Counter Credit		120.00	4,724.68
27 June	005	199.88		4,524.80

## **Task 16**

**This Task may be carried out after completion of the one and a half hour examination time.**

Print the additional following reports at the end of June and file in the order below in your answer booklet.

- Trial Balance
- Summary Audit Trail
- Detailed Aged Debtors Analysis
- Detailed Customer Activity Report for Custom Clean
- Remittance Advice Slip for Jessica's Homestore
- Detailed Aged Creditors Analysis
- Customer Address List
- Supplier Address List
- Bank Statement
- Nominal Activity Report for all categories of Sales and Purchases
- Also attach the two invoices and service credit note printed at Tasks 7 and 8

**ENSURE ALL REPORTS ARE COLLATED IN THE CORRECT ORDER,  
FAILURE TO DO SO WILL RESULT IN A DEDUCTION OF MARKS.**

**THIS IS THE END OF THE QUESTION PAPER**