

Sample assessment

Computerised Accounting AAT Level 2 Certificate in Accounting

Model answers

- This **sample assessment** is for familiarisation purposes only and **must not** be used in place of a 'live' assessment.

Answers

Some answers are given below, although these are not exhaustive. The answers provided are indicative of relevant content within the audit trail, the exact format of which will differ according to the computerised accounting package used.

Task	Transaction type	Account(s)		Date 20XX	Net Amount £	VAT £	Allocated against receipt/ payment	Reconciled with bank statement
1	Customer O/bal	BEN001		01 May	2,570.10		X	
	Customer O/bal	HUG001		01 May	1,217.44			
	Customer O/bal	TYE001		01 May	1,892.15			
2	Supplier O/bal	DAV001		01 May	2,290.35		X	
	Supplier O/bal	ELL001		01 May	934.28			
	Supplier O/bal	EVE002		01 May	1,603.42			
3	Dr	Plant and machinery		01 May	18,200.95			X
	Dr	Bank current account		01 May	17,600.56			
	Dr	Petty cash		01 May	56.42			
	Dr	VAT on sales		01 May	414.85			
	Cr	VAT on purchases		01 May	200.76			
	Dr	Capital		01 May	20,006.52			
	Cr	Loan from bank		01 May	15,000.00			
	Cr	Sales – new building work		01 May	1,620.20			
	Cr	Sales – building repairs		01 May	393.56			
	Cr	Materials purchased		01 May	524.80			
	Dr	Sales ledger control*		01 May	5,679.69			
	Cr	Purchases ledger control*		01 May	4,828.05			
		*If appropriate						
4	Sales inv	HUG001	Sales – new buildings	12 May	2,122.40	424.48	X	
	Sales inv	TYE001	Sales – building repairs	26 May	1,090.65	218.13		
	Sales CN	BEN001	Sales – new buildings	06 May	511.65	102.33		
5	Purchases inv	DAV001	Materials purchased	10 May	1,584.20	316.84	X	
	Purchases inv	ELL001	Equipment hire	18 May	849.85	169.97		
	Purchases CN	DAV001	Materials purchased	22 May	424.80	84.96		
6	Customer receipt	TYE001	Bank	09 May	1,892.15			X
	Customer receipt	HUG001	Bank	27 May	2,546.88			
7	Supplier payment on a/c	EVE002	Bank	18 May	1,500.00			
	Supplier payment	DAV001	Bank	24 May	1,780.59			
8	Bank payment	Bank	Motor vehicle	05 May	12,600.00	2,520.00		X
	Bank receipt	Bank	Capital	12 May	2,000.00			
9	Bank payment	Bank	Motor insurance - SO/DD	05 May	325.00			X
10	Dr	Petty cash		01 May	63.58	6.84		X
	Cr	Bank		01 May	63.58			
	Cash payment	Petty cash	Motor fuel	06 May	34.20			
	Cash payment	Petty cash	Cleaning	23 May	15.00			
11	Journal debit	Loan from bank		20 May	5,000.00			X
	Journal credit	Bank		20 May	5,000.00			
	Journal debit	Sales – new buildings		20 May	125.60			
	Journal credit	Sales – building repairs		20 May	125.60			
12	Bank payment	Bank	Bank charges	28 May	33.30			X