

Sample assessment

Computerised Accounting Level 2 Certificate in Accounting

Assessment book

- This **sample assessment** is for familiarisation purposes only and **must not** be used in place of a live assessment.
 - When you feel prepared to sit the live assessment please contact your Training Provider who can schedule a live assessment for you.
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Instructions to candidates

This assessment asks you to input data into a computerised accounting package and produce documents and reports. There are 14 tasks and it is important that you attempt all tasks.

The time allowed to complete this Computerised accounting assessment is **2 hours plus 15 minutes reading time**.

Additional time up to a maximum of 1 hour may be scheduled by your tutor to allow for delays due to computer issues, such as printer queues and uploading documents to LearnPlus.

It is important that you print **all** reports and documents specified in the tasks so your work can be assessed. A checklist has been provided at the end of the assessment to help you check that all documents and reports have been printed. All printed material should be **titled** and marked with your **name** and **AAT membership number**.

If your computerised accounting system allows for the generation of PDFs, these can be generated instead of hard copy prints. Screenshots saved as image files are also acceptable.

If you are using print-outs as evidence, the only document you are required to upload at the end of the assessment is your assessment book. If you have generated PDFs or screenshots instead of printing, these documents should be uploaded to LearnPlus with your assessment book. Your assessor will tell you which option to use.

Data

This assessment is based on an existing business, **Allen Construction**, an organisation that undertakes new building work and repairs to existing buildings. The owner of the business is **Mark Allen**, who operates as a sole trader.

At the start of business Mark operated a manual book-keeping system, but has now decided that from **1 May 20XX** the accounting system will become computerised. You are employed as an accounting technician.

You can assume that all documentation has been checked for accuracy and authorised by Mark Allen.

Cash and credit sales are to be analysed in **two** ways:

- New buildings
- Building repairs.

Some nominal ledger accounts have already been allocated account codes. You may need to amend or create other account codes.

The business is registered for VAT. The rate of VAT charged on all services supplied by Allen Construction is **20%**.

All expenditure should be analysed as you feel appropriate.

Before you start the assessment you should:

- Set the system software date as **31 May of the current year**
- Set the financial year to start on **1 May of the current year**
- Set up the company details by entering the name **Allen Construction** and the address as:
412 Forest Road, Moortown, MT1 4PQ.

This set-up does not form part of the assessment standards, so your training provider may assist you with this.

Task 1)

Refer to the **customer listing** below and set up customer records to open sales ledger accounts for each customer, entering opening balances at 1 May 20XX.

Customer Listing

Customer name and address	Customer account code	Customer account details at 1 May 20XX
Beneke plc 47 Travis Park Moortown MT6 4YZ	BEN001	Opening balance: £2,570.10 Payment terms: 30 days
JC Hughes 26 Foley Street Moortown MT12 8DS	HUG001	Opening balance: £1,217.44 Payment terms: 30 days
Tye and Partners 6 The Estate Bonford BF6 3QT	TYE001	Opening balance: £1,892.15 Payment terms: 30 days

Task 2)

Refer to the **supplier listing** below and set up supplier records to open purchases ledger accounts for each supplier, entering opening balances at 1 May 20XX.

Supplier Listing

Supplier name and address	Supplier account code	Supplier account details at 1 May 20XX
Davies and Dodd 207 Elm Street Moortown MT3 6FR	DAV001	Opening balance: £2,290.35 Payment terms: 30 days
Ellis Equipment 69 Parkway Road Bonford BF9 4DS	ELL001	Opening balance: £934.28 Payment terms: 30 days
Everson Traders 139 Albert Rise Moortown MT4 9TL	EVE002	Opening balance: £1,603.42 Payment terms: 30 days

Task 3)

Refer to the **list of nominal ledger accounts** below:

- (a) Set up nominal ledger records for each account, entering opening balances at 1 May 20XX and making sure you select, amend or create appropriate nominal ledger account codes.
- (b) Generate a trial balance, check the accuracy of the trial balance and, if necessary, correct any errors.
You do not need to print the trial balance.

List of nominal ledger accounts as at 1 May 20XX

Account names	Debit balance £	Credit balance £
Plant and machinery	18,200.95	
Bank current account	17,600.56	
Petty cash	56.42	
VAT on sales		414.85
VAT on purchases	200.76	
Loan from bank		15,000.00
Capital		20,006.52
Sales – new buildings		1,620.20
Sales – building repairs		393.56
Materials purchased	524.80	
Sales ledger control* see note below	5,679.69	
Purchases ledger control* see note below		4,828.05
* Note As you have already entered opening balances for customer and suppliers, the software package you are using may not require you to enter these balances.		

Task 4)

Refer to the following summary of sales invoices and summary of sales credit notes and enter these transactions into the computer.

Summary of sales invoices

Date 20XX	Customer Name	Invoice No.	Gross £	VAT £	Net £	New buildings £	Building repairs £
12 May	JC Hughes	833	2,546.88	424.48	2,122.40	2,122.40	
26 May	Tye and Partners	834	1,308.78	218.13	1,090.65		1,090.65
	Totals		3,855.66	642.61	3,213.05	2,122.40	1,090.65

Summary of sales credit notes

Date 20XX	Customer Name	Credit note No.	Gross £	VAT £	Net £	New buildings £	Building repairs £
06 May	Beneke plc	268	613.98	102.33	511.65	511.65	
	Totals		613.98	102.33	511.65	511.65	0.00

Task 5)

Refer to the following purchases invoices and purchases credit note and enter these transactions into the computer.

Purchases invoices

<p>Davies and Dodd 207 Elm Street, Moortown, MT3 6FR VAT Registration No 539 6209 23</p> <p>INVOICE NO 1916</p> <p>Date: 10 May 20XX</p>	
<p>Allen Construction 412 Forest Road Moortown MT1 4PQ</p> <p>Materials purchased VAT @ 20% Total for payment</p>	<p>£ 1,584.20 316.84 <hr/>1,901.04</p>
<p>Terms: 30 days</p>	

Task 5) continued

<p>Ellis Equipment 69 Parkway Road, Bonford, BF9 4DS VAT Registration No 116 0643 04</p> <p>INVOICE NO M777</p> <p>Date: 18 May 20XX</p>	
<p>Allen Construction 412 Forest Road Moortown MT1 4PQ</p>	
<p>Hire of equipment VAT @ 20% Total for payment</p>	<p>£ 849.85 <u>169.97</u> <u>1,019.82</u></p>
<p>Terms: 30 days</p>	

Purchases credit note

<p>Davies and Dodd 207 Elm Street, Moortown, MT3 6FR VAT Registration No 539 6209 23</p> <p>CREDIT NOTE NO 599</p> <p>Date: 22 May 20XX</p>	
<p>Allen Construction 412 Forest Road Moortown MT1 4PQ</p>	
<p>Return of materials purchased VAT @ 20% Total for payment</p>	<p>£ 424.80 <u>84.96</u> <u>509.76</u></p>
<p>Terms: 30 days</p>	

Task 6)

Refer to the following BACS remittance advice notes received from customers and enter these transactions into the computer, making sure you allocate all amounts as shown on each remittance advice note.

Tye and Partners BACS Remittance Advice	
To: Allen Construction	09 May 20XX
An amount of £1,892.15 has been paid directly into your bank account in payment of the balance outstanding at 1 May.	

JC Hughes BACS Remittance Advice	
To: Allen Construction	27 May 20XX
An amount of £2,546.88 has been paid directly into your bank account in payment of invoice 833.	

Task 7)

- (a) Refer to the following summary of payments made to suppliers and enter these transactions into the computer, making sure you print a remittance advice as shown in (b) and allocate all amounts as shown in the details column.
- (b) **Print** a remittance advice to accompany the payment made to Davies and Dodd.

Cheques paid listing

Date 20XX	Cheque number	Supplier	£	Details
18 May	002341	Everson Traders	1,500.00	Payment on account
24 May	002342	Davies and Dodd	1,780.59	Payment of opening balance including credit note 599

Task 8)

- (a) Refer to the following receipt for the purchase of a motor vehicle and enter this transaction into the computer.

<p>Homer Garages 59 Grange Lane, Highbury, HG8 5TR VAT Registration No 721 3296 68</p>
<p>RECEIPT 278 Date: 05 May 20XX</p>
<p>Received, by BACS, from Allen Construction for the purchase of a motor van</p>
<p>£15,120.00 including VAT</p>

- (b) Refer to the following email from Mark Allen and enter this transaction into the computer.

Email
<p>From: Mark Allen To: Accounting Technician Date: 12 May 20XX Subject: Capital introduced</p>
<p>Hello</p> <p>I have today paid £2,000 into the business bank account from my personal funds.</p> <p>Please record this transaction.</p> <p>Thanks, Mark</p>

Task 9)

Refer to the following standing order schedule:

- (a) Set up a recurring entry as shown in the standing order schedule below.
 (b) **Print** a screenshot of the screen setting up the recurring entry.
 (c) Process the first payment.

Standing order schedule

Details	Amount	Frequency of payment	Total number of payments	Payment start date 20XX	Payment finish date 20XX
Motor insurance - VAT not applicable	£325	One payment every month	3	5 May	5 July

Task 10)

(a) Refer to the following petty cash reimbursement slip and enter this transaction into the computer.

Petty cash reimbursement PCR No 29	
Date: 1 May 20XX	
Cash from the bank account to restore the petty cash amount to £120.00	£63.58

(b) Refer to the following petty cash vouchers and enter these transactions into the computer.

Petty Cash Voucher Date 6 May 20XX No PC212	
Motor fuel – including VAT	£ 41.04
Receipt attached	

Petty Cash Voucher Date 23 May 20XX No PC213	
Window cleaner	£ 15.00
VAT not applicable	
Receipt attached	

Task 11)

Refer to the following journal entries and enter them into the computer.

Journal entries - 20 May 20XX	£	£
Loan from bank Bank Being part repayment of the bank loan	5,000.00	5,000.00
Sales – new building work Sales – building repairs Being an error in opening balances	125.60	125.60

Task 12)

Refer to the following bank statement:

- (a) Enter the bank charges (no VAT) which have not yet been accounted for.
- (b) Reconcile the bank statement. If the bank statement does not reconcile check your work and make the necessary corrections. **You do not need to print a bank reconciliation statement.**

Oldnall Bank plc 47A Lower Street Moortown MT1 9CS				
Allen Construction 412 Forest Road Moortown MT1 4PQ Account number 34829104 31 May 20XX				
STATEMENT OF ACCOUNT				
Date 20XX	Details	Paid out £	Paid in £	Balance £
01 May	Opening balance			17,600.56C
01 May	Cash	63.58		17,536.98C
05 May	BACS - Homer Garages	15,120.00		2,416.98C
05 May	ABC Motor Insurance	325.00		2,091.98C
09 May	BACS – Tye and Partners		1,892.15	3,984.13C
12 May	Counter credit		2,000.00	5,984.13C
20 May	Loan repayment	5,000.00		984.13C
27 May	BACS – JC Hughes		2,546.88	3,531.01C
28 May	Bank charges	33.30		3,497.71C
	D = Debit C = Credit			

Task 13)

- (a) Select the appropriate option to enter or change a password to protect your accounting data, and print a screenshot of the screen which shows clearly where the password would be entered. **You should NOT enter a password into the computer.**
- (b) Use a file name made up of your name followed by MBbackup and backup your work to a suitable storage medium. **Print** a screenshot of the backup screen showing the file name and location of backup data. If, for example, your name is Helen Smith you should use the file name 'HelenSmithMBbackup'. Your assessor will tell you what storage medium you should use.

Task 14)

Print the following reports.

- The sales day book (customer invoices)
- An aged trade receivables analysis
- All purchases ledger accounts (supplier accounts), showing all transactions within each account
- A trial balance at 31 May 20XX
- The purchases ledger control account in the nominal ledger, showing all transactions within the account
- An audit trail, showing full details of all transactions, including details of receipts/payments allocated to items in customer/supplier accounts and details of items in the bank account that have been reconciled.

Please note the accounting package you are using may not use exactly the same report names as those shown above, so some alternative names are shown in brackets.

Before you finish your work use the checklist below to make sure you have printed all documents and reports as specified in the assessment.

Checklist

Documents and reports	Task	✓ when printed
Remittance advice	7	<input type="checkbox"/>
Screenshot of the recurring entry set up screen	9	<input type="checkbox"/>
Screenshot showing the appropriate screen to enter or change a password	13	<input type="checkbox"/>
Screenshot showing the file name and location of backup data	13	<input type="checkbox"/>
Sales day book (customer invoices)	14	<input type="checkbox"/>
Aged trade receivables analysis	14	<input type="checkbox"/>
Purchases ledger accounts (supplier accounts), showing all transactions within each account	14	<input type="checkbox"/>
Trial balance at 31 May 20XX	14	<input type="checkbox"/>
Purchases ledger control account in the nominal ledger, showing all transactions within the account	14	<input type="checkbox"/>
Audit trail, showing full details of all transactions, including details of receipts/payments allocated to items in customer/supplier accounts and details of items in the bank account that have been reconciled	14	<input type="checkbox"/>

Assessor feedback to Internal Verifier

Candidate name

Registration number

Task	Comments	C/NYC
1	Set up customer records	
2	Set up supplier records	
3	Set up nominal ledger accounts	
4	Process invoices/credit notes for customers	
5	Process invoices/credit notes for suppliers	
6	Allocate monies received	
7	Allocate monies paid	
8	Process receipts/payments for non-credit transactions	
9	Process recurring receipts/payments	
10	Process petty cash receipts/payments	
11	Process journal entries	
12	Perform a periodic bank reconciliation	
13	Maintain the safety and security of computerised data	
14	Produce reports	
Number of tasks competent		
Assessment result		
Competent (10 tasks or more competent) <input type="checkbox"/>		
Not yet competent (less than 10 tasks not yet competent) <input type="checkbox"/>		
(Select as appropriate)		

Assessor name:

Date:

aat