



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

## **Additional Data Sets – September 2015**

Pearson LCCI

# Level 2 Award in Computerised Bookkeeping

Examination paper

Additional Data Sets for first teaching May 2015  
Time: 2 hours 30 minutes plus 15 minutes reading time.

You do not need any other materials.

Total Marks 180

## 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
- Work the tasks in the order in which they are given

## Advice

- Read through each task carefully.
- Save your work regularly.
- Check your work.

## 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)

**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 2015.

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.

Report	Number of marks evidenced
Customer Statement	2
Customer Names and Addresses	10
Aged Trade Receivables - 31 August 2015	3
Supplier Names and Addresses	10
Aged Trade Payables - 31 August 2015	2
Trial Balance - 31 August 2015	42
Nominal Ledger Activity	48
Customer Activity - 30 September 2015	11
Supplier Activity - 30 September 2015	9
Trial Balance - 30 September 2015	27

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

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## Scenario

You have recently been appointed as a data clerk in the accounts department of **Motor Spares**, a company that sells parts and maintains motor vehicles. The company is trading from new premises at **92 Bonnet Lane, 14297 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 2015.

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:

**Motor Spares <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 Spares' account reference could be C033.

<b>Customer</b>	T J Hughes	Colin Spares	William & Sons
<b>Address</b>	95 Car Station 15411 Chingford Lille	Colin House 14598 Flat 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>T J Hughes</b>	<b>Colin Spares</b>	<b>William &amp; Sons</b>
<b>Balance as at 31 August 2015</b>	425.55	1 200.00	2 565.00

(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 Car Stop	Motor Point
<b>Address</b>	38 The Pit Stop 15541 Nanterre Paris	21 Carr Lane 16987 Clamart Paris

(4)

(d) **GENERATE** the Aged Trade Receivables report as at 31 August 2015.

**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 Allparts' account reference could be **AL22**.

<b>Supplier</b>	Allparts	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>Allparts</b>	<b>William &amp; Sons</b>
<b>Balance as at 31 August 2015</b>	3 036.94	980.00

(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>	Gees Supplies	Davies & Co	Parts plc
<b>Address</b>	23 Rue du Evershed 75019 Bagnolet Paris	104 Tyre de fitt 75012 Romaine Paris	3 Nearbed House 94400 Acton Paris

(6)

(d) **GENERATE** the Aged Trade Payables report as at 31 August 2015.

**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.

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

Maintain the integrity of the Nominal Ledger Chart of Accounts.

Opening balances are as at 31 August 2015.

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

Set up 'Discounts Received' if required.

(42)

**Trial Balance as at 31 August 2015**

		Dr	Cr
<b>Non-current Assets</b>	Equipment Cost	3 980.00	
	Furniture and Fixtures Cost	1 232.00	
<b>Current Assets</b>	Inventory	1 527.00	
	Trade Receivables Control Account	4 190.55	
	Bank Current Account	750.00	
	Petty Cash Account	200.00	
<b>Current Liabilities</b>	Trade Payables Control Account		4 016.94
	Sales Tax Control Account		32.55
	Purchase Tax Control Account	34.60	
	Payroll Tax Liability		85.95
<b>Equity</b>	Equity		12 000.00
	Drawings	3 250.00	
<b>Revenue</b>	Sales - Parts		13 245.26
	Discounts Allowed		
<b>Direct Costs</b>	Purchases - Parts	4 853.00	
<b>Overheads</b>	Salaries	3 250.00	
	Employer Payroll Costs		
	Rent	4 500.00	
	Postage and Stationery	125.00	
	Telephone	598.50	
	Bank Charges	102.50	
	Refreshments	142.55	
	Insurance	645.00	
		29 380.70	29 380.70



(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 - Maintenance
Purchases - Maintenance
Advertising
Net Pay

(5)

(c) GENERATE the Trial Balance as at 31 August 2015.

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
Colin Spares	07 Sep 15	101	Parts	875.00	175.00	1 050.00
Motor Point	09 Sep 15	102	Maintenance	1 252.00	250.40	1 502.40
The Car Stop	12 Sep 15	103	Maintenance	762.00	152.40	914.40
Colin Spares	20 Sep 15	104	Parts	420.00	84.00	504.00
Motor Point	21 Sep 15	105	Parts	364.00	72.80	436.80

(10)

(b) Customer Credit Note

Customer	Date	Credit note no.	Sale of	Net	Tax	Gross
Motor Point	12 Sep 15	CN732	Maintenance	72.00	14.40	86.40

(2)

(Total for Task 6 = 12 marks)

7 Process the following:

(a) Supplier Invoices

Supplier	Date	Invoice no.	Purchase of	Net	Tax	Gross
Allparts	03 Sep 15	AL73	Parts	654.25	130.85	785.10
Gees Supplies	05 Sep 15	PL720	Maintenance	142.53	28.51	171.04
Davies & Co	20 Sep 15	MS1011	Insurance	2 400.00	0.00	2 400.00
Parts plc	22 Sep 15	172285	Parts	76.98	15.40	92.38

(8)

(b) Petty Cash Payment Transactions

Voucher No.	Date	Details	Net	Tax	Gross
10/9	02 Sep 15	Refreshments (Tea and coffee)	3.60	0.00	3.60
11/9	15 Sep 15	Postage	6.72	0.00	6.72
12/9	23 Sep 15	Stationery	21.60	4.32	25.92

(6)

(c) Cash Sale

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

Reference	Date	Details	Amount
PCR197	24 Sep 15	Parts	64.00 including tax

(3)

(d) Customer Receipts

Customer	Reference	Date	Details	Amount
T J Hughes	RA210	14 Sep15	Payment on account	225.00
Motor Point	RA211	20 Sep 15	Payment of August account	1 200.00
Colin Spares	RA212	28 Sep 15	Settlement of invoice 101, 20.00 settlement discount deducted.	1 030.00

(8)

(e) Supplier Payments

Supplier	Date	Cheque no.	Value	Details
Gees Supplies	20 Sep 15	100210	171.04	Paying September invoice
Allparts	21 Sep 15	100211	1 036.94	Part payment of August balance
Davies & Co	27 Sep 15	Direct debit	200.00	Initial payment of insurance premium, collected by direct debit.

(6)

(f) Monthly Salary Information (as per the last day of 30 September 2015)

**Note:** Net salaries are paid on 26 September 2015 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 the Trade Payables opening balance at 31 August 2015 against their Trade Receivables account for August 2015.

Process this contra in the appropriate ledgers as at 24 September 2015.

(2)

- (b) The owner of the company has taken parts from the inventory of goods for resale, for their own vehicle. The parts cost the company 72.00.

Process the journal entry required to reflect this transaction, which took place on 28 September 2015, ignoring tax.

Note: Use the reference DWG28.

(2)

- (c) The invoice 172285 from Parts plc should have been for *Advertising* and not *Purchases - Parts*.

Process this correction dated 29 September 2015, using a journal reference CORR10.

(2)

- (d) On 29 September 2015, Davies & Co was paid the first of their 10 monthly instalments of 220.00 in respect of insurance on invoice MS10111.

Process this payment.

Note: Use the reference DD10.

(3)

- (e) The imprest level of the petty cash float is to increase to 200.00

Process a petty cash transfer on 30 September 2015 for the amount needed to restore the petty cash float to the revised imprest level.

Note: Use the reference PC9.

(2)

(Total for Task 8 = 11 marks)

- 9 The following is Motor Spares' bank statement for the month ending 30 September 2015.

Carry out the bank reconciliation for the month of September 2015, processing any transactions not yet recorded.

			Paid In	Paid Out	Balance
31 Aug 15	Open Bal				750.00
10 Sep 15	BGC	Customer Receipt	225.00		975.00
20 Sep 15	BGC	Customer Receipt	1 200.00		2 175.00
20 Sep 15	CHQ	100210		171.04	2 003.96
21 Sep 15	CHQ	100211		1 036.94	967.02
26 Sep 15	Trans	Net Salaries		1 389.66	(422.64)
27 Sep 15	DD	Insurance		200.00	(622.64)
27 Sep 15	Charges	Bank Charges		61.25	(683.89)
28 Sep 15	BGC	Customer Receipt	1 030.00		346.11
29 Sep 15	DD	Insurance		220.00	126.11
30 Sep 15	Trans	Cash		72.24	53.87

(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 2015 transactions

Save the report as **CUSTOMERACTIVITYSEP**.

(1)

(b) Supplier Activity for September 2015 transactions

Save the report as **SUPPLIERACTIVITYSEP**.

(1)

(c) Customer Statement for Colin Spares as at 30 September 2015

Save the report as **COLINSPARES30SEP**.

(1)

(d) Nominal Ledger Activity for all transactions

Save the report as **NOMINALLEDGER**.

(1)

(e) Bank Statement Reconciliation for September 2015

Save the report as **BANKRECONSEP**.

(1)

(f) Audit Trail, listing all transactions processed in September 2015

Save the report as **AUDITTRAILSEP**.

(1)

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

**11 GENERATE** the Trial Balance as at 30 September 2015.

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

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

**TOTAL FOR SECTION B = 173 MARKS**

**TOTAL FOR PAPER = 180 MARKS**



Mark Scheme

Sample Assessment Materials

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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.

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 Colin Spares</b></p> <p><b>Award 1 mark (AO2) for the correct company name.</b>  <b>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>● inaccurate capitalisation</li> <li>● missing or extra spaces</li> <li>● incorrect spelling.</li> </ul> <p>Motor Spares (1) &lt;Initials&gt;&lt;Candidate No.&gt;  92 Bonnet Lane  14297 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>● inaccurate capitalisation</li> <li>● missing or extra spaces</li> <li>● incorrect spelling.</li> </ul> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">T J Hughes (1) 95 Car Station 15411 Chingford Lille (1)</td> </tr> <tr> <td style="padding: 5px;">Colin Spares (1) Colin House 14598 Flat Lane Paris (1)</td> </tr> <tr> <td style="padding: 5px;">William &amp; Sons (1) 94 Newhaven Square 12522 Ecosse Paris (1)</td> </tr> </table>	T J Hughes (1) 95 Car Station 15411 Chingford Lille (1)	Colin Spares (1) Colin House 14598 Flat 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 2015</b></p> <p><b>Award 1 mark per correct row, including Date, Dr/Cr and Balance.</b></p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 25%;">Name</th> <th style="width: 15%;">Date</th> <th style="width: 15%;">Ref</th> <th style="width: 15%;">Dr</th> <th style="width: 15%;">Cr</th> <th style="width: 15%;">Balance</th> </tr> </thead> <tbody> <tr> <td>T J Hughes</td> <td>31 Aug 15</td> <td>OBal</td> <td>425.55</td> <td></td> <td>425.55</td> </tr> <tr> <td>Colin Spares</td> <td>31 Aug 15</td> <td>OBal</td> <td>1 200.00</td> <td></td> <td>1 200.00</td> </tr> <tr> <td>William &amp; Sons</td> <td>31 Aug 15</td> <td>OBal</td> <td>2 565.00</td> <td></td> <td>2 565.00</td> </tr> </tbody> </table>	Name	Date	Ref	Dr	Cr	Balance	T J Hughes	31 Aug 15	OBal	425.55		425.55	Colin Spares	31 Aug 15	OBal	1 200.00		1 200.00	William & Sons	31 Aug 15	OBal	2 565.00		2 565.00	<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>● inaccurate capitalisation</li> <li>● missing or extra spaces</li> <li>● incorrect spelling.</li> </ul> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>The Car Stop (1) 38 The Pit Stop 15541 Nanterre Paris (1)</p> </div> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>Motor Point (1) 21 Carr Lane 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 2015.</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>● inaccurate capitalisation</li> <li>● missing or extra spaces</li> <li>● incorrect spelling.</li> </ul> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>Allparts (1) 36 High Road East 18755 Coventry Saint-Denis (1)</p> </div> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>William &amp; Sons (1) 94 Newhaven Square 12522 Ecosse Paris (1)</p> </div>	<b>(4)</b>

Task	Answer (AO2) 2	Mark																		
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Task	Answer (AO2) 6	Mark			
<b>4(c)</b>	<b>Report – Supplier Names and Addresses</b>				
	<p><b>Award 1 mark (AO2) for each correct supplier name.</b>  <b>Award 1 mark (AO2) for each correct address.</b></p> <p><b>If there are any typographical errors in names or addresses, do not award a mark.</b></p> <p><b>Typographical errors include:</b></p> <ul style="list-style-type: none"> <li>● inaccurate capitalisation</li> <li>● missing or extra spaces</li> <li>● incorrect spelling.</li> </ul> <table border="1"> <tr> <td>Gees Supplies (1) 23 Rue du Evershed 75019 Bagnolet Paris (1)</td> </tr> <tr> <td>Davies &amp; Co (1) 104 Tyre de fitt 75012 Romaine Paris (1)</td> </tr> <tr> <td>Parts plc (1) 3 Nearbed House 94400 Acton Paris (1)</td> </tr> </table>	Gees Supplies (1) 23 Rue du Evershed 75019 Bagnolet Paris (1)	Davies & Co (1) 104 Tyre de fitt 75012 Romaine Paris (1)	Parts plc (1) 3 Nearbed House 94400 Acton Paris (1)	(6)
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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 2015.</b>	(1)

Task	Answer (AO1) 21/(AO2) 21	Mark																																																																																																																																																						
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	<b>Award 1 mark for each account name that does not contain any typographical errors.</b>	
	Interest Received (1)	
	Sales – Maintenance (1)	
	Purchases - Maintenance (1)	
	Advertising (1)	
	Net Pay (1)	<b>(5)</b>

Task	Answer (AO2) 1	Mark
<b>5(c)</b>	<b>Report – Trial Balance</b>	
	<b>Award 1 mark for report generated with date 31 August 2015.</b>	<b>(1)</b>

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	Date	Reference	Dr	Cr											
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		<b>(2)</b>													



Task	Answer (AO1) 2	Mark														
9	<b>Report – Nominal Ledger Activity Report as at 30 September 2015</b>															
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Task	Answer (AO2) 1	Mark
10(a)	<b>Report – Customer Activity for September 2015</b>	
	<p>Award 1 mark for correct 'From' date and correct 'To' date.</p> <p><b>Report dated</b> From: 01 Sept 2015 (or prior), To: 30 Sept 2015 (1)</p>	(1)

Task	Answer (AO2) 1	Mark
10(b)	<b>Report – Supplier Activity for September 2015</b>	
	<p>Award 1 mark for correct 'From' date and correct 'To' date.</p> <p><b>Report dated</b> From: 01 Sept 2015 (or prior), To: 30 Sept 2015 (1)</p>	(1)

Task	Answer (AO2) 1	Mark
10(c)	<b>Report – Customer Statement for Colin Spares as at 30 September 2015</b>	
	<p>Award 1 mark for correct name 'Colin Spares' and for correct 'To' date.</p> <p><b>Report dated</b> From: 01 Sept 2015 (or prior), To: 30 Sept 2015 (1)</p>	(1)

Task	Answer (AO2) 1	Mark
10(d)	<b>Report – Nominal Ledger Activity for all transactions</b>	
	<p>Award 1 mark for correct 'From' date and correct 'To' date.</p> <p><b>Report dated</b> From: 01 Sept 2015 (or prior), To: 30 Sept 2015 (1)</p>	(1)

Task	Answer (AO2) 1	Mark
<b>10(e)</b>	<b>Report – Bank Statement Reconciliation for September 2015</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 2015 (or prior), To: 30 Sept 2015 (1)</b></p>	<b>(1)</b>

Task	Answer (AO2) 1	Mark
<b>10(f)</b>	<b>Report – Audit Trail for September 2015</b>	
	<p><b>Award 1 mark for a detailed audit trail, showing all transactions, with correct 'From' date and correct 'To' date.</b></p> <p><b>Report dated</b>  <b>From: 01 Sept 2015 (or prior), To: 30 Sept 2015 (1)</b></p>	<b>(1)</b>

Task	Answer (AO2) 27	Mark																																																																																																																																								
11	<p><b>Report – Trial Balance as at 30 September 2015</b></p> <p>Award 1 mark for each row, showing the correct account name and value, both numerically and in the correct column (Dr/Cr). Maximum 28 marks</p> <p>* Accept Tax Liability if Sales and Purchase Tax are not shown separately.</p> <p style="text-align: center;">Trial Balance as at 30 September 2015</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;"></th> <th style="width: 15%; text-align: center;">Dr</th> <th style="width: 15%; text-align: center;">Cr</th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr><td>Equipment Cost</td><td style="text-align: right;">3 980.00</td><td></td><td style="text-align: center;">(1)</td></tr> <tr><td>Furniture and Fixtures Cost</td><td style="text-align: right;">1 232.00</td><td></td><td style="text-align: center;">(1)</td></tr> <tr><td>Inventory</td><td style="text-align: right;">1 527.00</td><td></td><td style="text-align: center;">(1)</td></tr> <tr><td>Trade Receivables Control Account</td><td style="text-align: right;">5 056.75</td><td></td><td style="text-align: center;">(1)</td></tr> <tr><td>Bank Current 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Insurance	3 045.00		(1)																																																																																																																																							
	<b>35 348.47</b>	<b>35 348.47</b>																																																																																																																																								
<i>Accept*</i>																																																																																																																																										
Tax Liability		549.75	(2)																																																																																																																																							
	<b>35 134.80</b>	<b>35 134.80</b>																																																																																																																																								