

T LEVEL

Technical Qualification in Accounting

Guide Standard Exemplification Materials
Occupational Specialism:
Assistant Accountant
Pass
Version 1.0



Task 1 – Example Student Response (Pass Level)

Task 1a – Example Student Response

Date: 25/11/2021

Time: 10:55:39

JK Groceries
Period Trial Balance

Page: 1

To Period: Month 12, December 2020

<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
0030	Equipment cost	<u>10,000.00</u>	
0031	Equipment accumulated depreciation		<u>6,000.00</u>
1001	Opening inventory	<u>42,000.00</u>	
1200	Bank Current Account	<u>29,240.00</u>	
1235	Cash	<u>70.00</u>	
2100	Creditors Control Account		<u>20,680.00</u>
2200	Sales Tax Control Account		<u>290.00</u>
2201	Purchase Tax Control Account	<u>1,285.00</u>	
2210	PAYE/N.I.		<u>500.00</u>
3010	Capital Introduced		<u>4,000.00</u>
3050	Drawings	<u>14,500.00</u>	
4000	Sales		<u>201,450.00</u>
4904	Rent Income	<u>12,000.00</u>	
5000	Purchases	<u>98,050.00</u>	
7000	Wages	<u>10,200.00</u>	
7100	Rent	<u>500.00</u>	
7103	Rates	<u>4,000.00</u>	
7200	Electricity	<u>3,000.00</u>	
7304	Miscellaneous Motor Expenses	<u>25.00</u>	
7400	Travel expenses	<u>4,000.00</u>	
7550	Telephone/IT	<u>2,000.00</u>	
8204	Insurance	<u>2,050.00</u>	
	Totals:	<u><u>232,920.00</u></u>	<u><u>232,920.00</u></u>

Date: 03/10/2021
Time: 12:44:21

JK Groceries Audit Trail (Summary)

Page: 1

Date From: 01/01/1980
Date To: 31/12/2020

Transaction From: 1
Transaction To: 99,999,999

Dept From: 0
Dept To: 999

Exclude Deleted: No

Customer From:
Customer To: ZZZZZZZZ

Supplier From:
Supplier To: ZZZZZZZZ

N/C From:
N/C To: 99999999

No	Type	Date	A/C	N/C	Dept	Ref	Details	Net	Tax	T/C	Pd	Paid	V	B	Bank Rec. Date
1	PI	01/07/2020	DD01	9998	0	O/Bal	Opening Balance	3,500.00	0.00	T9	N	0.00	-	-	
2	PI	01/07/2020	MF01	9998	0	O/Bal	Opening Balance	1,000.00	0.00	T9	Y	1,000.00	-	-	
3	PI	01/07/2020	SF01	9998	0	O/Bal	Opening Balance	10,000.00	0.00	T9	N	0.00	-	-	
4	JC	01/07/2020	4000	4000	0	O/Bal	Opening Balance	200,000.00	0.00	T9	Y	200,000.00	-	-	
5	JD	01/07/2020	9998	9998	0	O/Bal	Opening Balance	200,000.00	0.00	T9	Y	200,000.00	-	-	
6	JD	01/07/2020	5000	5000	0	O/Bal	Opening Balance	91,650.00	0.00	T9	Y	91,650.00	-	-	
7	JC	01/07/2020	9998	9998	0	O/Bal	Opening Balance	91,650.00	0.00	T9	Y	91,650.00	-	-	
8	JD	01/07/2020	1001	1001	0	O/Bal	Opening Balance	42,000.00	0.00	T9	Y	42,000.00	-	-	
9	JC	01/07/2020	9998	9998	0	O/Bal	Opening Balance	42,000.00	0.00	T9	Y	42,000.00	-	-	
10	JD	01/07/2020	4904	4904	0	O/Bal	Opening Balance	12,000.00	0.00	T9	Y	12,000.00	-	-	
11	JC	01/07/2020	9998	9998	0	O/Bal	Opening Balance	12,000.00	0.00	T9	Y	12,000.00	-	-	
12	JD	01/07/2020	7103	7103	0	O/Bal	Opening Balance	3,000.00	0.00	T9	Y	3,000.00	-	-	
13	JC	01/07/2020	9998	9998	0	O/Bal	Opening Balance	3,000.00	0.00	T9	Y	3,000.00	-	-	
14	JD	01/07/2020	7200	7200	0	O/Bal	Opening Balance	3,000.00	0.00	T9	Y	3,000.00	-	-	
15	JC	01/07/2020	9998	9998	0	O/Bal	Opening Balance	3,000.00	0.00	T9	Y	3,000.00	-	-	
16	JD	01/07/2020	7000	7000	0	O/Bal	Opening Balance	9,000.00	0.00	T9	Y	9,000.00	-	-	
17	JC	01/07/2020	9998	9998	0	O/Bal	Opening Balance	9,000.00	0.00	T9	Y	9,000.00	-	-	
18	JD	01/07/2020	8204	8204	0	O/Bal	Opening Balance	2,250.00	0.00	T9	Y	2,250.00	-	-	
19	JC	01/07/2020	9998	9998	0	O/Bal	Opening Balance	2,250.00	0.00	T9	Y	2,250.00	-	-	
20	JD	01/07/2020	7400	7400	0	O/Bal	Opening Balance	4,000.00	0.00	T9	Y	4,000.00	-	-	
21	JC	01/07/2020	9998	9998	0	O/Bal	Opening Balance	4,000.00	0.00	T9	Y	4,000.00	-	-	
22	JD	01/07/2020	7550	7550	0	O/Bal	Opening Balance	2,000.00	0.00	T9	Y	2,000.00	-	-	
23	JC	01/07/2020	9998	9998	0	O/Bal	Opening Balance	2,000.00	0.00	T9	Y	2,000.00	-	-	
24	JD	01/07/2020	3050	3050	0	O/Bal	Opening Balance	14,500.00	0.00	T9	Y	14,500.00	-	-	
25	JC	01/07/2020	9998	9998	0	O/Bal	Opening Balance	14,500.00	0.00	T9	Y	14,500.00	-	-	
26	JD	01/07/2020	0030	0030	0	O/Bal	Opening Balance	10,000.00	0.00	T9	Y	10,000.00	-	-	
27	JC	01/07/2020	9998	9998	0	O/Bal	Opening Balance	10,000.00	0.00	T9	Y	10,000.00	-	-	
28	JC	01/07/2020	0031	0031	0	O/Bal	Opening Balance	6,000.00	0.00	T9	Y	6,000.00	-	-	
29	JD	01/07/2020	9998	9998	0	O/Bal	Opening Balance	6,000.00	0.00	T9	Y	6,000.00	-	-	
30	JD	01/07/2020	1200	1200	0	O/Bal	Opening Balance	30,000.00	0.00	T9	Y	30,000.00	-	-	03/10/2021

Date: 03/10/2021

Time: 12:44:21

JK Groceries
Audit Trail (Summary)

Page: 2

No	Type	Date	A/C	N/C	Dept	Ref	Details	Net	Tax	T/C	Pd	Paid	V	B	Bank Rec. Date
31	JC	01/07/2020	9998	9998	0	O/Bal	Opening Balance	30,000.00	0.00	T9	Y	30,000.00	-	-	03/10/2021
32	JD	01/07/2020	1235	1235	0	O/Bal	Opening Balance	100.00	0.00	T9	Y	100.00	-	-	
33	JC	01/07/2020	9998	9998	0	O/Bal	Opening Balance	100.00	0.00	T9	Y	100.00	-	-	
34	JC	01/07/2020	2210	2210	0	O/Bal	Opening Balance	500.00	0.00	T9	Y	500.00	-	-	
35	JD	01/07/2020	9998	9998	0	O/Bal	Opening Balance	500.00	0.00	T9	Y	500.00	-	-	
36	JC	01/07/2020	3010	3010	0	O/Bal	Opening Balance	4,000.00	0.00	T9	Y	4,000.00	-	-	
37	JD	01/07/2020	9998	9998	0	O/Bal	Opening Balance	4,000.00	0.00	T9	Y	4,000.00	-	-	
38	PI	02/07/2020	DD01	5000	0	90876		250.00	50.00	T1	N	0.00	N	-	
39	PI	05/07/2020	SF01	5000	0	SF-0089		5,400.00	1,080.00	T1	N	0.00	N	-	
40	PI	10/07/2020	MF01	5000	0	3498-01		700.00	140.00	T1	N	0.00	N	-	
41	PI	15/07/2020	DD01	5000	0	CN2764		50.00	10.00	T1	N	0.00	N	-	
42	BP	09/07/2020	1235	7304	0			25.00	5.00	T1	Y	30.00	N	-	
43	PP	15/07/2020	MF01	1200	0	010	Purchase Payment	1,000.00	0.00	T9	Y	1,000.00	-	N	
44	PA	15/07/2020	MF01	1200	0	010	Payment on Account	500.00	0.00	T9	N	0.00	-	N	
45	BP	21/07/2020	1200	7000	0	011		1,000.00	0.00	T0	Y	1,000.00	N	N	
46	BR	07/07/2020	1200	4000	0			300.00	60.00	T1	Y	360.00	N	N	
47	BR	17/07/2020	1200	4000	0			600.00	120.00	T1	Y	720.00	N	N	
48	BR	22/07/2020	1200	4000	0			550.00	110.00	T1	Y	660.00	N	N	
49	JD	31/07/2020	7000	7000	0			200.00	0.00	T9	Y	200.00	-	-	
50	JC	31/07/2020	8204	8204	0			200.00	0.00	T9	Y	200.00	-	-	
51	JD	31/07/2020	7100	7100	0			500.00	0.00	T9	Y	500.00	-	-	
52	JC	31/07/2020	9998	9998	0			500.00	0.00	T9	Y	500.00	-	-	
53	JD	31/07/2020	7103	7103	0			1,000.00	0.00	T9	Y	1,000.00	-	-	
54	JC	31/07/2020	9998	9998	0			1,000.00	0.00	T9	Y	1,000.00	-	-	

Sage 50 Accounts Professional 2014 - JK Groceries

FileEditViewModulesSettingsToolsFavouritesWebLinksHelp

Suppliers

(All Records) Change View

Tasks

New Supplier

Supplier Record

Manage Payments

New Order

Place Orders

Receive Deliveries

Update Ledgers

Supplier Payment

Supplier Write Offs/Refunds

Supplier Refund

New Diary Event

Links

Supplier List

Customers

Suppliers

Company

Bank

Products

Projects

Diary

Sage Services

New Supplier

Supplier Record

Price List

Activity

Aged Balances

Batch Invoice

Batch Credit

Disputes

Labels

Letters

Reports

Quick Search:

Quick Search

Clear

A/C	Name	Balance	Credit Limit	Contact	Telephone
DD01	Daisy's Dairy	3860.00	0.00		
MF01	Montgomery Farms	340.00	0.00		
SF01	Sunnyvale Factory	16480.00	0.00		

0 of 3 suppliers selected, total balance: 0.00

Search

Swap

Clear

Delete

Print List

To Excel

Duplicate

Batch Change

Close

Welcome to Sage 50 Accounts

Customers

Suppliers

Nominal Ledger

Financials

Bank Accounts

Sage 50 Accounts Professional 201403/10/2021January 202054

Task 1b – Example Student Response

Bank Account

£			£		
01-Aug	Balance b/d	27 500	02-Aug	Cheque 116	Rent 3 125
02-Aug	Cash deposit	1 500	03-Aug	Cheque 117	Daisy's Dairy 1 500
05-Aug	Cash deposit	2 300	03-Aug	Cheque 118	Sundry 450
06-Aug	Cash deposit	400	05-Aug	Cheque 119	Sunnyvale Factory 2 500
06-Aug	Bank charges	50	06-Aug	Interest received	18
			07-Aug	Balance c/d	24 157
		31 750			31 750
07-Aug	Balance b/d	24 157			

JK Groceries

Bank Reconciliation Statement

As at 7 August 2020

		£	£
Balance as per bank statement			27 500
Add: Receipts			
Cash deposit			400
Less: Unpresented cheques			
Sundry	118	540	
Sunnyvale Factory	119	2 500	
			3 040
Balance as per bank account			24 860

Task 2 – Example Student Response (Pass Level)

Task 2a – Example Student Response

	Debit £	Credit £
Depreciation charge	2 000	
Equipment - accumulated depreciation		2 000
Other receivables	280	
Insurance		280
Light and Heat	1 500	
Trade payables		1 500

Task 2b – Example Student Response

JK GROCERIES		
STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDING 31 DECEMBER 2020		
	£	£
Revenue		500 000
Purchases	300 000	
Inventory	<u>30 000</u>	
Cost of goods sold		<u>330 000</u>
Gross profit		830 000
Rent	25 000	
Rates	9 000	
Light and heat	6 500	
Insurance	4 220	
Wages	20 000	
Travel expenses	5 500	
Telephone/IT	4 000	
Sundry expenses	<u>1 000</u>	
		<u>75 220</u>
Profit for the year		<u>754 780</u>

Task 2c – Example Student Response

JK GROCERIES		
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020		
	£	£
TOTAL ASSETS		
Non-current assets		
Equipment		4000
Current assets		
Inventory	72 000	
Trade payables	26 500	
Bank and cash balances	<u>110000</u>	
		<u>208 500</u>
Total assets		<u>212 500</u>
TOTAL EQUITY AND LIABILITIES		
Equity		
Profit for the year	754 780	
Drawings	<u>(50 000)</u>	
Total equity		704 780
Current liabilities		

Other receivables		280
PAYE/Ni/VAT		<u>51 000</u>
		51 280
Total equity and liabilities		<u><u>756 060</u></u>

Task 3 – Example Student Response (Pass Level)

Task 3a – Example Student Response

VAT Control Account			
Purchases	13 334.00	Sales	15 130.80
Expenses	2 962.80		
Sales returns	540.00		
	<hr/>		<hr/>
	16 836.80		15 130.80

Task 3b – Example Student Response

Box #	Description	Amount
1	VAT due in this period on sales and other outputs:	15 130.80
2	VAT due in the period on acquisitions of goods made in Northern Ireland from EU Member States:	0.00
3	Total VAT due (the sum of boxes 1 and 2):	15 130.80
4	VAT reclaimed in the period on purchases and other inputs (including acquisitions in Northern Ireland from EU member states):	13 827.80
5	Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4):	1 303.00
6	Total value of sales and all other outputs excluding VAT (including supplies to EC):	90 784
7	Total value of purchases and all other inputs excluding VAT (including acquisitions from EC):	82 967
8	Total value of dispatches of goods and related costs (excluding VAT) from Northern Ireland to EU Member States:	0.00
9	Total value of acquisitions of goods and related costs (excluding VAT) made in Northern Ireland from EU Member States:	0.00

Task 3c – Example Student Response

	Taxable			Exempt
	Zero	Reduced	Standard	
Adult's clothing			✓	
Children's clothing				✓
Postage stamps				✓

Task 3d – Example Student Response

If Jasmine records the computerised till as an asset then it will reduce her taxable profits.

Task 4 – Example Student Response (Pass Level)

Task 4a – Example Student Response

Proctimate Ltd		
Statement of Profit or Loss for the year ended 31 December 2020		
	£m	£m
Continuing operations		
Revenue		4 265.20
Cost of sales		<u>(2 739.20)</u>
Gross profit		1526.00
Distribution costs	(490.00)	
Administrative expenses	<u>(294.70)</u>	
		<u>(784.70)</u>
Operating profit		741.30
Finance income		-
Finance costs		<u>(105.60)</u>
Profit before taxation		
Taxation		<u>(138.30)</u>
Profit for the year		<u>497.40</u>

Task 4b – Example Student Response

Proctimate Ltd Statement of Changes in Equity for the year ended 31 December 2020.				
	Share capital	Share premium	Retained earnings	Total equity
	£m	£m	£m	£m
At 1 January 2020	13.30	0.90	1 446.60	1 460.80
Profit for the year			497.40	497.40
Equity shares issued		2.30		2.30
Equity dividends			213.60	213.60
At 31 December 2020	13.30	3.20	2157.60	2174.10

Task 4c – Example Student Response

Proctimate Ltd		
Statement of Financial Position as at 31 December 2020		
	£m	£m
Assets		
Non-current assets		
Property, plant and equipment		570.70
Current assets		
Inventories	527.60	
Trade and other receivables	1 259.00	
Cash and cash equivalents	<u>86.60</u>	
		<u>1 873.20</u>
Total assets		<u>2 443.90</u>
Equity and liabilities		
Total equity		2 174.10
Non-current liabilities		
Bank loans		

Current liabilities		
Bank loans and overdrafts	113.30	
Trade and other payables	469.20	
Other taxation and social security	73.40	
Corporation tax liability	<u>79.20</u>	
		<u>735.10</u>
Total liabilities		
Total equity and liabilities		<u>2909.20</u>

Task 4d – Example Student Response

Proctimate Ltd	
Statement of Cash Flows for the year ended 31 December 2020	
	£m
Cash flows from operating activities	
Operating profit	741.30
Depreciation, impairment and loss on disposal of property, plant and equipment	76.40
Increase in inventories	(20.80)
Increase in trade and other receivables	(28.50)

Decrease in trade and other payables	<u>(1.70)</u>
Cash generated from operations	766.70
Corporation taxes paid	(144.20)
Interest paid	(105.60)
Interest received	<u>0.20</u>
Net cash from operating activities	517.10
Cash flows from investing activities	
Payments to acquire property, plant and equipment	<u>(90.00)</u>
Net cash from investing activities	(90.00)
Cash flows from financing activities	
Repayment of bank loans	(303.60)
Dividends paid	<u>(213.60)</u>
Net cash used in financing activities	(517.20)
Net increase in cash and cash equivalents	(90.10)
Opening cash and cash equivalents	<u>34.00</u>
Closing cash and cash equivalents	

Task 5 – Example Student Response (Pass Level)

Task 5a – Example Student Response

Task 5a)							
Proctimate Ltd							
CUSTOMER		SERVICE		DEPARTMENT			
Surname:	Bean	Name:	Tom	EE NO:	5101	Start Date:	15.04.2021
Payroll							
1							
NI Category		M					
NI Number		none		P45/Starter checklist		SC	
HMRC Pay ID		5101		Tax Code		1257L	

Annual Salary	N/A	Pension Start Date	15.04.2021
Hourly Rate	£10		
Allowance	£0.00		

Proctimate Ltd					
CUSTOMER	SERVICE	DEPARTMENT			
Surname:	Aziel	Name:	Agar	EE NO:	5102
				Start Date:	01.04.2021
Payroll 1					
NI Category	C				
NI Number	PX742074D		P45/Starter checklist	P45	
HMRC Pay ID	5102		Tax Code	1257L	
Annual Salary	£15 000		Pension Start Date	01.04.2021	
Hourly Rate	N/A				

Allowance

£0.00

Proctimate Ltd					
CUSTOMER	SERVICE	DEPARTMENT			
Surname:	Billard	Name:	Jack	EE NO:	5103
				Start Date:	01.04.2021
Payroll 1					
NI Category	C				
NI Number	ND221522C		P45/Starter checklist	SC	
HMRC Pay ID	5103		Tax Code	1250L M1	
Annual Salary	£10 000		Pension Start Date	01.04.2021	
Hourly Rate	N/A				

Allowance

£0.00

Proctimate Ltd

CUSTOMER

SERVICE

DEPARTMENT

Surname:

Shaw

Name:

Tina

EE NO:

5104

Start Date:

01.04.2021

Payroll

1

NI Category

A

NI Number

P45/Starter
checklist

none

HMRC Pay ID

5104

Tax Code

Annual Salary

£28 000

Pension
Start Date

01.04.2021


Hourly Rate

N/A

Allowance

£4 800

Task 5b – Example Student Response

Compose Email

From

athenazeus@coldmail.com

To

grahambrown.proctimate@xxinternet.com


CC



BCC



Subject

Maternity Pay Query

B *I* U ↶ ↷

Font Family ▾Font Sizes ▾

A ▾ A ▾  



Dear Graham,

Thank you for your email.

Your employee will need to satisfy the earnings, service, and notification criteria in order to establish if she qualifies for SMP.

Earnings: The employee meets the earnings criteria.

Service: The employee has not worked long enough to meet this criterion.

Notification: The employee has not given their employer enough notice so this criterion has not been met.

You will need to complete and issue an SMP1 to the employee.

Thanks,
Athena & Zeus

Task 5c – Example Student Response

No, this is because they were not off sick long enough to qualify for SSP.

Task 5d – Example Student Response

$\text{£}27\,000 / 12 = \text{£}2\,250.00$

Task 6 – Example Student Response (Pass Level)

Task 6a – Example Student Response

Calculation Page	
Pension Contribution	
<hr/>	
Basic Salary	$\text{£}35\,000/12$
	$\text{£}2\,916.67$
Employee Contribution	$\text{£}2\,916.67 \times 5\%$
	$\text{£}145.83$
Employer Contribution	$\text{£}2\,916.67 \times 3\%$
	$\text{£}87.50$
Tax Calculation	
<hr/>	
Basic Pay	$\text{£}35\,000/12$
	$\text{£}2\,916.67$
Car Allowance	$\text{£}6\,000/12$
	$\text{£}500$
Bonus	$\text{£}2\,500$
Total Gross Pay	$\text{£}5\,916.67$
Pension Contribution	$\text{£}145.83$
GAYE	$\text{£}20.00$
Total Deductions	$\text{£}165.83$

Gross Taxable Pay	£5 916.67 - £165.83
	£5 750.84
Add gross pay YTD	£3 250.83
Gross Taxable Month 2	
Less pay adjustment month 2	£718.18
Net Taxable Pay	£718.18
Tax (table B-D)	£1 056.53
Less tax paid YTD	£550.00
Tax Due This Period	£ 506.53

National Insurance Calculation

Category A National Insurance

Pay subject to NI	£5 916.67
Table look up £4 189 To LEL	£520.00
LEL to PT	£277.00
PT to UAP	£3 392.00
Employee's contribution	£414.58
Employer's contribution	£714.71


Proctimate Ltd

Name: M Musonda			Period: Month 2		28th May 2021
NI Number: PX765476D			NI Category A		Tax Code 430T
Payments		Deductions		Employers Contributions	
	£		£		£
Salary	2 916.67	PAYE Tax	506.53	National Insurance	714.71
Bonus	2 500.00	National Insurance	341.58	Pension Contribution	87.50
Commission	-	GAYE			
Overtime	-	Pension contribution	145.83		
Allowances	500.00	Student Loan	-		
		Union Fees	-		
Gross Pay:	5 816 67	Total Deductions:	1 013.94		Total ER Cost: 802.21
Pay Method: BACS Transfer				NET PAY	5 816.67

Task 6b – Example Student Response

Employee Email Query:

Compose Email



From

employee@athenazeus.com

To

payroll@athenazeus.com

CC

BCC


Subject


Payslip Query

B

I


U






Font Family


Font Sizes





A


A























Dear employee,

Thank you for contacting payroll.

It is your entire pay including bonuses or commissions.

However, your gross pay is subject to the following deductions:

Variable Deductions: Items deducted from your pay

Your Take-Home Pay: The money you take home to spend

Thanks

The Payroll Team.

Task 7 – Example Student Response (Pass Level)

Task 7a – Example Student Response

Assessment: Task 7a(i)

Complete the table by providing **two** ethical threats. For each identified threat:

- identify the type of threat
- give a reason why it is a threat
- provide a recommendation to address the threat.

(8)

Ethical threat	Type of threat	Reason why it is a threat	Recommendation
1. Asked to prepare financial statements and tax calculations	Self-review	May not have the appropriate tax knowledge	Employ a tax specialist to review the tax computations
2. Engagement Partner and Finance Director are friends	Familiarity	Georgina has been the engagement partner for five years	Replace the Finance director so that no familiarity threat

Assessment: Task 7a(ii)

Complete the table by providing **two** audit risks. For each identified risk:

- provide a possible impact on the financial statements.

(4)

Audit risks	Impacts
1. Bank loan	Bank may not agree the loan
2. All Terrain, large customer in administration	Trade receivables too high if East Side Co have not written off as irrecoverable

Task 7b – Example Student Response

Assessment: Task 7b

Complete the table by providing **two** deficiencies in the sales and receivables system. For each identified deficiency:

- provide a possible impact to East Side Co if the deficiency is not addressed by the management.

(4)

Deficiency	Impacts
1. Credit limits are not reviewed after they are set	Review credit limits every month
2. Customer statements are not issued	Issue customer statements at the end of each month

Task 7c – Example Student Response

Assessment: Task 7c

Using the information provided in the resource document, prepare a response to take to the meeting to cover:

(3)

- i) one responsibility the audit team has in relation to fraud.

Auditors should do tests of accounting records eg accounting estimates to make sure none are fraudulent.

- ii) one responsibility the management of the organisation has in relation to fraud.

Managers should make sure that there are internal controls eg segregation of duties

- iii) one step the auditor should now take to address the potential fraud in the warehouse.

The auditor should insist that the directors do a stock take on the 31 December

Task 8 – Example Student Response (Pass Level)

Task 8a – Example Student Response

Assessment: Task 8a

8a(i)

Calculate for Batik Stores Ltd showing your workings.

Gross profit margin

$$\frac{123\,000}{468\,000} \times 100 = 26.3\%$$

468 000

Operating profit margin

$$\frac{24\,500}{48\,000} \times 100 = 51\%$$

48 000

Return on Capital Employed (ROCE)

$$\frac{24\,500}{178\,000 + 2\,800} \times 100 = 13.6\%$$

178 000 + 2 800

Trade payables payment period (days)

$$\frac{345\,000}{27\,500} \times 365 = 4579 \text{ days}$$

27 500

8a(ii)

Origami has higher sales compared to Batik, so Origami is performing better in terms of sales. Origami has a lower GPM than Batik so are not performing as well in terms of profitability. Batik and Origami are operating in different places so have slightly different customers to sell to. Origami need to look at how they can increase their sales. Batik may charge higher prices and this is why their GPM is higher. Batik has a higher operating profit margin than Origami so may have less expenses. Origami takes 38 days to pay their suppliers and Batik takes 29 days. This can cause issues for Origami as they have agreed to pay 30 days.

Jasmine can see how the businesses are performing from the ratios but needs to look at other things in the business to make a better decision, as all businesses calculate their figures differently.

I think that Jasmine should take over Batik stores as they may make more profit than Origami, as they have higher prices and be in a better area.

8aiii)

The data shows the sales of dog food has increased from £998m in 2010 to £1037m in 2019 so Jasmine should look to increase or start stocking pet food to increase sales revenue as this look like it's becoming popular.

She should look at the pets that are popular. Sales of flowers have increased as well in the past 10 years so she should stock flowers as people are buying more and this might mean customers will visit the shop and buy other things as well so this increases her revenue. Jasmine should not sell newspapers as the expenditure on newspapers has decreased from £5619m to £2707m in 2019 so she will probably not make much sales revenue if she sold them. Most of the people who live near the shop area ages 30-49 so Jasmine should sell what these people will buy to help her sell more and make more money.

Task 8b – Example Student Response

8bi)

	July	August	September	October	November	December
	£	£	£	£	£	£
Receipts						
Cash sales	35 000	40 000	40 000	45 000	50 000	50 000
Total receipts	<u>35 000</u>	<u>40 000</u>	<u>40 000</u>	<u>45 000</u>	<u>50 000</u>	<u>50 000</u>
Payments						
Cash purchases	7 500	8 000	8 500	8 500	9 250	9 000
Trade payables (credit purchases)	21 500	22 500	23 500	25 000	25 500	27 00
Property expenses	700	700	700	700	7 200	700
Staff	1 500	1 500	1 500	1 500	1 500	1 500
Other expenses	1 400	1 400	1 400	1 400	1 400	1 400
Till purchase	1 170	1170				
Drawings	2 200	5 800	2 200	2 200	2 200	2 200
Total payments	<u>35 970</u>	<u>41 070</u>	<u>37 800</u>	<u>39 300</u>	<u>47 050</u>	<u>41 800</u>
Net cash flow	(970)	(1 070)	2 200	5 700	2 950	8 200
Cash b/f		(970)	(2 040)	160	5 860	8 810
Cash c/f	(970)	(2 040)	160	5 860	8 810	17 010

8bii)

From the cash flow forecast Jasmine is using her overdraft amount straight away as her payments are more than her receipts by £970 in her first month. This means she is spending too much money compared to the money she is making. She is buying a till straight away which might not be a good idea. She good look at not buying the till or look to rent a till instead which will reduce what she is spending each month. The other problem with the cash flow is that she is taking money out of the business each money as drawings. If she didn't take this money out or took less she wouldn't have to use her overdraft from the bank. My advice is that she doesn't take the drawings out in the first month and then she will have £1 230 in the bank at the end of the month. This is better than been overdrawn by £970. This will mean she continues her cash flow without needing to use the overdraft from the bank.

New Cash flow

	July	August	September	October	November	December
	£	£	£	£	£	£
Receipts						
Cash sales	35 000	40 000	40 000	45 000	50 000	50 000
Total receipts	<u>35 000</u>	<u>40 000</u>	<u>40 000</u>	<u>45 000</u>	<u>50 000</u>	<u>50 000</u>
Payments						
Cash purchases	7 500	8 000	8 500	8 500	9 250	9 000
Trade payables (credit purchases)	21 500	22 500	23 500	25 000	25 500	27 00
Property expenses	700	700	700	700	7 200	700
Staff	1 500	1 500	1 500	1 500	1 500	1 500
Other expenses	1 400	1 400	1 400	1 400	1 400	1 400
Till purchase	1 170	1170				
Drawings		5 800	2 200	2 200	2 200	2 200
Total payments	<u>33 770</u>	<u>41 070</u>	<u>37 800</u>	<u>39 300</u>	<u>47 050</u>	<u>41 800</u>
Net cash flow	1 230	(1 070)	2 200	5 700	2 950	8 200
Cash b/f		1 230	160	2 360	8 060	11 010
Cash c/f	1 230	160	2 360	8 060	11 010	19 210

Activity 8c – Example Student Response

Sales Budget						
	Jan	Feb	March	April	May	June
Selling price	1.53	1.53	1.53	1.53	1.53	1.53
Sales units	27000	27000	27270	27270	27270	27270
Sales value	41310	41310	41723	41723	41723	41723
Purchases Budget						
	Jan	Feb	March	April	May	June
Units:						
Sales	27000	27000	27270	27270	27270	27270
Opening inventory	16200	16200	16362	16362	16362	16362
Closing inventory	16200	16362	16362	16362	16362	16362
Purchases	27000	26838	27270	27270	27270	27270
Cost £	1.12	1.12	1.12	1.12	1.12	1.12
Total £	30240	30059	30542	30542	30542	30542
Trade Payables Budget						
	Jan	Feb	March	April	May	June
Purchased in month	30240	30059	30542	30542	30542	30542
One month credit		22680	22544	22907	22907	22907
Two months credit			7560	7515	7636	7636

Activity 8d – Example Student Response

8di)

Assessment: Task 8d

8d(i)

Sales price variance

$$£514,955 - £505,665 = £9,290 \text{ A}$$

Sales volume variance

$$330,500 - 294,260 = 36,240 \text{ A}$$

8d(ii)

Batik Stores has had a sales price variance of £9,290 and sales volume variance of £36,240.

The sales price variance means that Batik Store Ltd sold items at a higher price (£1.75) than they budgeted (£1.53) this could be because they introduced new product lines during 2022.

The sales volume variance means that Batik Stores Ltd sold less goods (294,260) than they budgeted (330,500) this could be because the new product lines were not as popular with customers, or that they put the prices of the products up, meaning less items were sold.

Overall the performance of Batik Stores Ltd is better than budgeted as turnover was higher.

Jasmine should continue to sell multipack products in Batik Stores as she needs to keep both the volumes and prices of items high to maximise profitability. She should also look at whether there are other products that can be sold to maximise profitability or she could look to cut overhead expenses.

Task 1 Commentary

The student has demonstrated an adequate ability to record financial information for a sole trader using a computerised accounting software program.

The student has produced the correct trial balance report but there are some errors and omissions.

The student correctly set up some of the accounts required for the task along with the balances, the student omitted sundry expenses, used a rent income rather than expense account and did not change electricity to light and heat, all other accounts were set up with the correct name and opening balance as per the trial balance.

The student has produced the correct report, however, there are some errors in recording the accounting information. There is an incorrect supplier opening balance, all supplier account names were correct and the other two supplier accounts had the correct opening balances. There is an incorrect code used on recording cash payment made for travel expenses, the student entered the correct information for payment to the supplier and also the payment for wages. There is an incorrect transaction type used for recording invoices and credit notes as the student entered the credit note for Daisy Dairy's as an invoice instead of a credit note, the student also used the gross instead of the net amount when recording the invoice for Sunnyvale Factory but entered the other two invoices to Daisy's Dairy and Montgomery Farms using the correct supplier, date, transaction type and amount. There is an incorrect bank account code used on cash receipts, the student coded the receipts to the correct sales account however, there is an error of reversal of entries when recording error #1, journals 2 and 3 were recorded correctly.

The student has produced a screenshot instead of generating a report on the computerised accounting program. The student should ensure that they can produce their answer in the required format, and so should practice running reports when studying computerised accounting software.

The student has used some account names that are generated by the accounting program such as 'general rates' rather than rates, however this would not be penalised. The student has completed the tasks out of order i.e. entering suppliers' information before nominal codes but this has not been penalised.

The student has demonstrated an adequate ability in entering accounting transactions into a computerised accounting software program. Students should ensure that they check their work before submission to ensure that the account names used are correct, that entries are both numerically correct and are of the correct transaction type.

The student has updated and balanced the bank account and prepared the bank reconciliation statement with some errors and omissions.

The student has recorded the entries for bank charges and interest received on the wrong side of the bank account. The student applied correct methodology by carrying down and bringing down the balance in the bank account. The own figure rule has been applied here.

For the bank reconciliation, the student has in error used the opening balance instead of the closing balance from the bank statement on the bank reconciliation and has also transposed the

numbers when recording the amount for sundry expenses, however the student has included in the correct position and labelled the correct cash deposit figure.

The student has changed the wording from 'uncleared receipts' to receipts which is acceptable and will not be penalised for naming conventions. The carry down balance from the bank account and the final balance on the bank reconciliation statement do not agree but we have allowed for the own figure rule and the student will not be penalised.

The student has demonstrated an adequate ability balancing the bank account and has correctly used the knowledge and skills to complete the bank reconciliation even though errors are evident in both.

Task 2 Commentary

The student made some correct journal entries. However, the student has made an error as they have mis-posted the light and heat accrual to trade payables, rather than other payables. They have also miscalculated the amount for the depreciation charge on equipment. Students need to ensure that both account names and amounts are correct when preparing journal entries.

For the Statement of Profit or Loss, the student has correctly selected some items and associated figures.

Although the student included the adjustment for inventory movement, the direction of the adjustment was incorrect resulting in an incorrect figure for cost of goods sold. The student then miscalculated gross profit as they added their cost of goods to revenue. Students should sense check their answers before submission, in this case checking that gross profit is less than revenue.

The student has correctly calculated light and heat and insurance, however they did not include their charge for depreciation from part (a).

Although the Profit for the year figure is not the correct figure the own figure rule applies as no extraneous figures are included.

The student has correctly selected inventory, bank and cash balances from the trial balance for the Statement of Financial position.

The student's figure for Trade payables is incorrect due to the error made in part (a), they would have been allowed this as a carried forward error however the student incorrectly classified trade payables as a current asset. The student also incorrectly classified other receivables as a current liability, so that both the totals for current assets and current liabilities were incorrect as both included extraneous items. Equipment was also incorrect as the student had not adjusted the brought forward amount for their own figure depreciation calculated in part (a). Students need to remember to carry forward any adjustments as a result of their journal entries into the financial statements.

The student also missed that the proprietor introduced £4 000 of additional equity during the year. The student had correctly included the drawings in the Statement of Financial position. The student has applied the correct methodology by transferring the same Profit for the year figure into the Statement of Financial Position. The error carried forward rule means that the student

will not be penalised. The total equity and liabilities has been correctly totalled using the students own figures.

The student has demonstrated an adequate ability to produce financial statements.

Task 3 Commentary

The student has completed the VAT control account with some errors and omissions.

The student has accurately recorded the bookkeeping entries for Sales, and Sales Returns and has also correctly entered Expenses as a debit in the account.

However, the value recorded for VAT on expenses is incorrect. The student has used the gross total of £2 962.80 instead of the VAT total £493.80 and the student has not balanced the account appropriately, there is no evidence of calculating a balance for carried down or brought down figures. Students should always ensure that when asked to balance accounts that they total both sides of the account and insert both the balance carried down and then bring this down to start the new accounting period. The student is not penalised for partial naming of entries i.e. sales rather than VAT on sales etc.

The student has completed the VAT return with some errors and omissions. The student has made an adequate attempt in completing some of the calculations correctly based on the information provided in the resource booklet.

In box 1, for the VAT due in this period on sales and other outputs, the figure used is incorrect as VAT on sales return has not been deducted from VAT on sales, the own figure rule has been applied to box 3 as the student has brought down the correct figure from box 1.

In box 4, the student has calculated the correct amount of VAT that can be reclaimed for purchases and other inputs made during that period. In box 5, for the Net VAT to be paid to HMRC or reclaimed by you, the figure calculated is incorrect due to the calculation in box 3 however using the own figure rule the student will not be penalised for using their own calculated figure as correct methodology has been used for completing the calculation

In box 6, for the total value of sales and all other outputs excluding VAT, the student has added both sales and sales return using the gross totals, the student should have used the net sales figures.

In box 7, for the total value of purchases and all other inputs excluding VAT, the student has correctly added both purchases and expenses but has used the gross totals instead of the net totals, the student should have used the net purchases figures. When completing a VAT return students are advised to carefully follow the description given on the return for what is to be included in each box,

The student demonstrated some awareness of taxable rates in the UK and examples for each category.

The student has correctly identified how VAT has been treated for both adult's clothing and postage stamps. The student has not correctly identified the treatment of VAT for children's clothing as this would be categorised as zero-rated.

The student demonstrated some understanding in their answer by indicating that the computerised till will reduce taxable profits. The answer provided however was oversimplified. Students should ensure that their answer is sufficiently detailed, in this case they should have expanded on their description of the asset as well as expanding on how the taxable profits are reduced i.e. by claiming capital allowances. Students are advised to use the mark value of the question as a guide to the amount of detail required in their answer.

Task 4 Commentary

The student has inserted some correct figures from the Proctimate trial balance into the Statement of Profit or Loss.

The student has selected the correct items with associated figures for Revenue, Finance costs and Taxation. However, the student has not adjusted the cost of sales for the movement in inventory of £24.8m and has used the purchases figure of £2,739.20m.

The student has followed the correct methodology to calculate the gross profit, operating profit and profit for the year so even though the figures are incorrect the student has not been penalised under the error carried forward rule.

The student has confused administrative expenses and distribution costs and included vehicle leasing expenses of £27m in with administrative expenses which has resulted in incorrect figures. Students need to ensure that they can classify expenditure correctly between cost of sales, distribution costs and administrative expenses.

Students are advised to check that all sub totals e.g. profit before tax have been completed before submitting their work.

On the Statement of Changes in Equity the equity shares issued for £2.3m are treated as a share premium when they should be treated as an increase in share capital and the equity dividends have been added rather than subtracted from retained earnings. Students need to ensure that entries into accounts are in the correction direction, the use of brackets for items to be subtracted will help.

The student has been rewarded for the Profit for the year figures as they followed correct methodology by selecting the figure from the Statement of Profit or Loss. The student was also rewarded for the closing equity balances as at 31 December 2020 under the error carried forward rule.

On the Statement of Financial Position, the student has not included leasehold property cost of £9.2m and depreciation of £1.4m in with non-current assets of property, plant and equipment, so the overall total of £570.70m is incorrect.

They have included the correct amount for Inventories, cash and cash equivalents, trade and other payables and other taxation and social security and corporation tax liability.

The student has not added in other receivables of £55.3m to trade receivables of £1,259.00m. Hence, the total of £1,259.00m is incorrect and it should be £1,314.30m which impacts on the total assets but as correct methodology has been used, students are not penalised.

An error has been carried forward from the Statement of Changes in Equity for the year ended 31 December 2020 but as the correct methodology has been applied, the student is not penalised.

The student has not inserted £39.60m of non-current bank loans repayable in 2020 into non-current liabilities and has included this element with current liabilities with the current element of the bank loans.

The student has not shown an amount for total liabilities. Students should always show a total liabilities amount as it is this figure that is added to total equity to arrive at the closing figure on the statement of financial position.

The student has inserted some correct figures from the Proctimate trial balance into the Statement of Cash Flows. For the operating figure, the student has followed the correct methodology by taking the figure from the Statement of Profit or Loss.

The student has mis-calculated the increase in inventories, has not adjusted for the movement in other receivables and wrongly includes the reduction in the bank overdraft of £88.6m in with repayment of bank loans of £215m.

The student has applied the correct methodology for calculating the cash generated from operations, net cash from operating activities, net cash used in financing activities, net increase in cash and cash equivalents so even though the figures are incorrect the student has not been penalised under the error carried forward rule. The student missed the closing cash and cash equivalents figure.

Task 5 Commentary

The student has demonstrated an adequate ability to interpret payroll data. The student has demonstrated an understanding of and provided some correct answers to the required blank fields in the answer template, by using and interpreting the new starter information for employees, provided in the resource document.

However, for Tom Bean, the student incorrectly entered the tax code, for Azriel Agar, the student entered the wrong NI Category, for Jack Billard the student entered the wrong tax code and for Tina Shaw the student did not enter the NI number and the tax code. Before submitting their work, students are advised to check that all the required boxes have been completed.

The student has also demonstrated an adequate understanding of Statutory Maternity Pay (SMP) entitlement. The student has demonstrated an adequate understanding of the criteria required for Statutory Maternity Pay (SMP) and provided some explanation to whether the criterion to qualify for (SMP) has been met or not, while also demonstrating some understanding and stating what further action that needs to be taken. The student did not mention that the employee needs to earn above the lower earnings limit (LEL). They also did not mention that the employee needs to be employed by the organisation for at least 26 weeks prior to the qualifying week to qualify for SMP. The Student did not mention that the employee needs to give at least 15 weeks' notice before the baby is due of their intention to go on maternity leave. The student did not indicate that the employee did not satisfy all the criteria and therefore did not qualify for SMP.

Students should consider the number of marks being awarded for a task to ensure that their answers are sufficiently detailed.

The student has demonstrated an adequate understanding of Statutory Sick Pay (SSP) entitlement and explains the reason behind their answer. However, they did not explain why the period of incapacity was not formed.

The student has correctly calculated the monthly pay; however, they have not answered the question to calculate the student loan deduction.

Task 6 Commentary

The student has demonstrated an adequate ability to analyse and input payroll related data. The student has completed accurate calculations related to the basic salary employer contributions. When calculating tax, the student has correctly calculated the car allowance of £500 and the bonus at £2500. This has result in the correct calculation of Total Gross Pay (£5 916.67). The student has omitted the figures for Gross Taxable Month 2. The figure for Net Taxable Pay is incorrect as the student has simply copied the month 2 adjustment figure. The Tax (table B – D) and the calculation for Tax Due This Period are incorrect. When calculating National Insurance contributions, the student has transposed the correct figure for employee contribution and entered the wrong value (£414.58). Employer contribution for National Insurance has been correctly calculated and stated at £714.71.

When completing the payslip, the student has correctly stated the correct amount for Pension Contributions. They have omitted the GAYE value of £20.00. The amount stated for the employee National Insurance is incorrect. The figure stated for PAYE Tax is wrong. However, there is allowance for error carried forward as the student has followed correct methodology.

The student has provided an incorrect figure for Gross Pay. The own figure rule cannot be applied as the error is due to not adding all items up correctly. The figure for Net Pay was a repetition of the Gross Pay figure so is incorrect. Students are advised to sense check their answers, in this case the net pay would not be expected to be the same as gross pay.

The student has defined what gross pay means to the employee. They do not define the different types of deductions and do not correctly interpret the meaning of Take-Home Pay. Students need to be able to not only perform payroll calculations but should also be able to explain the results of their calculations.

Task 7 Commentary

The student has used the information provided in the resource document on the audit team to provide two ethical threats to Athena & Zeus in their roles as auditors of East Side Co.

The student has correctly identified the types of threat that an auditor might encounter. However, they were not able to give reasons as to why these were a threat or to make practical recommendations.

The student should ensure that recommendations made are practical and commercially viable.

The student correctly identified the audit risk and impact of All Terrain going into administration from the information provided in the recent performance. However, with the first audit risk, the student response lacked sufficient detail. The student needs to ensure that their answer has sufficient detail so as to ensure that they can show that they understand why the risks are specifically audit risks rather than general business risks.

The student has correctly identified two deficiencies from the sales and receivables system from the information provided in the resource document. The student however has suggested actions that the management could take to address the impact rather than identifying the impact to East Side Co of each deficiency. Students should make use of the headings given in tables to ensure that they are answering the requirements of the question.

Although the student is not able to identify the responsibility of the management of the organisation in relation to fraud they are aware of the responsibility of auditors in relation to fraud. However, their suggestion as to the steps the auditor could take to address the potential fraud is not practical. The student should ensure that any recommendations they make are practical and commercially viable.

Task 8 Commentary

The student has accurately selected and used data from that provided in the resource documents throughout the task although their analysis and use sometimes shows errors and omissions. In order to achieve a higher grade, the student should ensure that data provided in the resource document is accurately extracted and that all aspects are completed and calculated correctly.

The student has demonstrated an adequate ability to analyse information and data using ratio analysis. They completed accurate calculations for Gross Profit Margin (GPM) and Return on Capital Employed (ROCE) and included full workings for each calculation although the workings are not always accurate. They have not provided the correct workings for the Operating Profit margin as they have used £48 000 instead of £468 000 resulting in the wrong answer. The calculation for the Trade Payables Payment Period is incorrect as the student has transposed the figures when carrying out the calculation. Students are advised to double check their work before submission and do a sense check on their answers. By stepping back and looking at their answers they would have identified that for Batik Stores it would not be possible to have a gross profit margin lower than the operating profit margin and a trade payables payment period of 4 579 days is not realistic.

The students report demonstrates analysis of both profitability ratios and management of trade payables of Batik Stores Ltd, by using GPM and trade payable period to compare the businesses. A review of how the calculations made support the decision of which store to acquire, providing some developed lines of reasoning for the recommendation made.

The student has included detail of how each product line would impact the sales revenue for the business. The student has considered all of the data provided and made a decision about each one, such as increasing stocks of dog food and not selling newspapers.

The student provides some good lines of reasoning for the advice provided. They have used the data and attempted to say why a particular product line should or should not be stocked.

Some payments were omitted completely, such as omitting insurance and HMRC payments, which resulted in incorrect net cash flow calculations. Own figure rule has been used for the net cash flow and cash carried forward figures.

The student has used some lines of reasoning to address the issue of the cash flow forecast and the justifications provide some detail in understanding why the advice would address the issue identified. They have suggested that the issues with the cash flow relate to the purchase of the till and the drawings by owner of the business. They have focused on one of the issues identified (drawings) when suggesting how to improve the cash flow

The cash flow forecast has been updated to show the outcome of the advice provided. The student has advised that the drawings are delayed for the first month and has recalculated the cash flow based on this advice.

They had correctly calculated the selling price for 2022. No adjustment was made for the additional summer product lines. However, the students own figure for sales for June was carried forward into the purchases budget, meaning that they were still able to calculate sales and closing inventory based on their own figure from the sales budget. No adjustment was made for only 90% of purchases being on credit. However, the students own figure for purchases was carried forward to enable them to use their own figure for the payments on one month and two months credit. Students should remember that the trade payables and trade receivables budgets only include goods bought and sold on credit.

The student has produced budgets that were generally well presented although the trade payables budget does not show the opening or closing balances of trade payables for each month. The student may have found it helpful to format the budgets before entering the numbers so as to ensure that the budgets were fully complete.


The student was able to correctly use the actual turnover and actual quantity sold in the price and volume variances. However, errors were made by not flexing the budgeted data, giving an incorrect direction for the price variance and by not converting the volume variance into a monetary value. Students need to be able to flex a budget to enable actual results to be compared to the original budget so that variances can be calculated and the performance of the business measured.

The students review demonstrates an adequate understanding of sales variances. They have explained what each variance shows, provided possible reasons for each variance and showed how the variances maybe linked.

The students review also demonstrates an adequate analysis of the performance of Batik Stores Ltd, using the variances calculated and including some reference to the introduction of new product lines, enabling a good line of reasoning for their decision made.



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