

CBP Sample assessment model answers

**Using Accounting Software (UACS)**

Sample assessment

**Answers**

The model answers here are not exhaustive. The actual format of the document will be dependent of the accounting software used. Candidates may upload more than one piece of documentary evidence per task.

*Note:*

*Dates/Narratives/Invoice and credit note numbers should all be reviewed as part of the assessment process.*

Information on mark allocation can be found in the assessment book. Marks are set according to each task.

**Evidence 1a/1b – The answer provided below shows all of the information required. The candidate may upload more than one piece of evidence.**

|  |  |  |  |
| --- | --- | --- | --- |
| Customer: Giffall Recruitment |   |   |   |
| Account: GIF001Terms: 30 days |  |  |  |   |
| Date | Detail | Debit £ | Credit £ | Balance £ |
| 1 June 20XX | Opening balance |  844.26  |   |  844.26  |
| 12 June 20XX | 001/17 |  510.00  |   |  1,354.26  |
| 30 June 20XX | BACS Payment of OB and IN17 |   |  1,265.00  |  89.26  |
| Balance at 30 June 20XX |  |  |  **89.26**  |
|   |   |   |   |   |
|  |  |  |  |  |
| Customer: Happy Engineers |   |   |   |
| Account: HAP001Terms: 30 days |  |  |  |   |
| Date | Detail | Debit £ | Credit £ | Balance £ |
| 1 June 20XX | Opening balance |  1,425.65  |   |  1,425.65  |
| 6 June 20XX | 001/24 |  960.00  |   |  2,385.65  |
| 22 June 20XX | BACS payment |   |  1,425.65  |  960.00  |
| 26 June 20XX | 001/600  |   |  186.00  |  774.00  |
| 28 June 20XX | 001/25 |  2,237.94  |   |  3,011.94  |
| Balance at 30 June 20XX |  |  |  **3,011.94**  |
|   |   |   |   |   |
|  |  |  |  |  |
| Customer: Perry Cars |   |   |   |
| Account: PER001Terms: 45 days |  |  |  |   |
| Date | Detail | Debit £ | Credit £ | Balance £ |
| 1 June 20XX | Opening balance |  4,680.00  |   |  4,680.00  |
| 24 June 20XX | 001/4 |  2,460.00  |   |  7,140.00  |
| Balance at 30 June 20XX |  |  | **7,140.00**  |
|   |   |   |   |   |

**Evidence 2a/2b – The answer provided below shows all of the information required. The candidate may upload more than one piece of evidence.**

|  |  |  |  |
| --- | --- | --- | --- |
| Supplier: Fabrics Delight |   |   |   |
| Account: FAB001Terms: 60 days |  |  |   |
| Date | Detail | Debit £ | Credit £ | Balance £ |
| 1 June 20XX | Opening balance |   |  1,320.11  |  1,320.11  |
| 16 June 20XX | Chq No:294 |  1,320.11  |   |  -  |
| Balance at 30 June 20XX |  |  |  **NIL**  |
|   |   |   |   |   |

|  |  |  |  |
| --- | --- | --- | --- |
| Supplier: QC Exclusive |   |   |   |
| Account: QCE001Terms: 30 days |  |  |   |
| Date | Detail | Debit £ | Credit £ | Balance £ |
| 1 June 20XX | Opening balance |   |  920.46  |  920.46  |
| 1 June 20XX | Inv 365 |   |  1,800.00  |  2,720.46  |
|   |  |  |  |   |
| Balance at 30 June 20XX |  |  |  **2,720.46**  |
|   |   |   |   |   |
|  |  |  |  |  |
| Supplier: Totally Wood |   |   |   |
| Account: TOT001Terms: 30 days |  |  |   |
| Date | Detail | Debit £ | Credit £ | Balance £ |
| 1 June 20XX | Opening balance |   |  135.56  |  135.56  |
| 12 June 20XX | PRE/14 |   |  408.00  |  543.56  |
| 18 June 20XX | PRE/CN3 |  122.40  |   |  421.16  |
| 29 June 20XX | Chq No:295 |  421.16  |   |  -  |
|  |  |  |  |  |
| Balance at 30 June 20XX |  |  |  **NIL**  |
|   |   |   |   |   |

**Evidence 3 – Audit Trail**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Task** | **Transaction****Type** | **Account(s)** | **Date****20XX** | **Invoice/****credit note number** | **Net Amount****£** | **VAT****£** | **Allocated****Against receipt/****payment****(eading?dpt shoulduse Sage standard abbreviations which would not show this transaction as a journalI really dont**  | **Reconciled with bank statement** | **Notes** |
| 1 | Customer O/bal Customer O/balCustomer O/bal  | GIF001HAP001PER001 | 01 Jun01 Jun01 Jun |  | 844.261425.654,680.00 |  |  |  |  |
| 2 | Supplier O/balSupplier O/balSupplier O/bal | FAB001 QCE001TOT001  | 01 Jun01 Jun01 Jun |  | 1,320.11920.46135.56 |  |  |  |  |
| 3 | DrCrDrCrDrCrDrDrCrDrCrDrCr | Computer equipment – costComputer equipment – acc depnDelivery vehicles – costDelivery vehicles – acc depnFixtures fittings – costFixtures fittings – acc depnBank current account Petty cashSales tax control accountPurchases tax control accountCapitalSales ledger control\*Purchases ledger control\*\*If appropriate | 01 Jun01 Jun01 Jun01 Jun01 Jun01 Jun01 Jun01 Jun01 Jun01 Jun01 Jun01 Jun01 Jun |  | 4,600.001,200.0022,800.005,000.006,445.001,625.0013,984.2475.0012,100.007,540.0040,093.026,949.912,376.13 |  |  |  |  |
| 4 | Sales invSales invSales invSales invSales CN | HAP001 GIF001PER001HAP001HAP001 | Sales – North Sales – NorthSales – SouthSales – North Sales – North  | 06 Jun12 Jun24 Jun28 Jun 26 Jun | 001/24001/17001/4001/25001/600 | 800.00425.002,050.001,864.95155.00 | 160.0085.00410.00372.9931.00 |  |  |  |
| 5 | Purchases invPurchases invPurchases CN | QCE001 TOT001TOT001  | Completed unitsRaw materialsRaw materials | 01 Jun12 Jun18 Jun | 365PRE/14PRE/CN3 | 1,500.00340.00102.00 | 300.0068.0020.40 |  |  |  |
| 6  | Bank receiptBank receiptBank receiptBank receiptBank payment | BankBankBankBankBank | Online salesOnline salesOnline salesOnline salesWages | 09 Jun16 Jun23 Jun 30 Jun16 Jun |  | 3,546.383,211.883,011.851,664.166,200.00 | 709.28642.37602.37332.83 |  |  | Accept Net and VAT amounts of + or – 1 penny for online sales due to software rounding |
| 7 | Customer receiptCustomer receipt | HAP001 GIF001  | BankBank | 22 Jun30 Jun  |  | 1,425.651,265.00 |  |  |  |  |
| 8 | Supplier payment Supplier paymentBank payment | FAB001TOT001Bank  | BankBankDelivery expenses | 16 Jun29 Jun30 Jun |  | 1,320.11421.16375.00 | 75.00 |  |  |  |
| 9 | Bank payment | Bank | Rent – SO | 01 Jun |  | 600.00 |  |  |  |  |
| 10 | Cash paymentCash paymentCash payment | Petty cashPetty cashPetty cash | StationeryTravelTravel | 09 Jun09 Jun14 Jun |  | 6.0014.004.75 | 1.20 |  |  |  |
| 11 | Journal debitJournal creditJournal debitJournal credit | Computer equipment – costFixtures and fittings – costWagesBank | 30 Jun30 Jun30 Jun30 Jun |  | 95.0095.0025.9525.95 |  |  |  |  |
| 12 | Bank paymentBank payment | Bank Bank | ElectricityBank charges | 27 Jun28 Jun |  | 101.0014.00 |  |  |  |  |

**Evidence 4 – Trial Balance**

|  |  |  |
| --- | --- | --- |
| **Account Names** | **Debit Balance** | **Credit Balance** |
| Computer equipment – Cost | 4,695.00 |  |
| Computer equipment – Accumulated depreciation |  | 1,200.00 |
| Delivery vehicles – Cost | 22,800.00 |  |
| Delivery vehicles – Accumulated depreciation |  | 5,000.00 |
| Fixtures and Fittings – Cost | 6,350.00 |  |
| Fixtures and Fittings – Accumulated depreciation |  | 1,625.00 |
| Bank Current Account | 21,263.79 |  |
| Petty cash | 49.05 |  |
| Sales Ledger Control Account | 10,241.20  |  |
| Purchase Ledger Control Account  |  | 2,720.46  |
| Sales Tax Control Account |  | 15,383.84 |
| Purchase Tax Control Account | 7,963.80 |  |
| Capital |  | 40,093.02 |
| Online sales |  | 11,434.27 |
| Sales to shops – North |  | 2,934.95 |
| Sales to Shops – South |  | 2,050.00 |
| Purchases – Completed units | 1,500.00 |  |
| Purchases – Raw materials | 238.00 |  |
| Wages | 6,225.95 |  |
| Rent and rates | 600.00 |  |
| Electricity | 101.00 |  |
| Delivery vehicle expenses | 375.00 |  |
| Bank charges | 14.00 |  |
| Stationery | 6.00 |  |
| Travelling | 18.75 |  |
|  | **82,441.54** | **82,441.54** |

**Evidence 5 and 6 are dependent on software used.**