

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: GIF001  Terms: 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: HAP001  Terms: 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: PER001  Terms: 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: FAB001  Terms: 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: QCE001  Terms: 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: TOT001  Terms: 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/bal  Customer O/bal | GIF001  HAP001  PER001 | | | 01 Jun  01 Jun  01 Jun |  | 844.26  1425.65  4,680.00 |  |  |  |  |
| 2 | Supplier O/bal  Supplier O/bal  Supplier O/bal | FAB001  QCE001  TOT001 | | | 01 Jun  01 Jun  01 Jun |  | 1,320.11  920.46  135.56 |  |  |  |  |
| 3 | Dr  Cr  Dr  Cr  Dr  Cr  Dr  Dr  Cr  Dr  Cr  Dr  Cr | Computer equipment – cost  Computer equipment – acc depn  Delivery vehicles – cost  Delivery vehicles – acc depn  Fixtures fittings – cost  Fixtures fittings – acc depn  Bank current account  Petty cash  Sales tax control account  Purchases tax control account  Capital  Sales ledger control\*  Purchases ledger control\*  \*If appropriate | | | 01 Jun  01 Jun  01 Jun  01 Jun  01 Jun  01 Jun  01 Jun  01 Jun  01 Jun  01 Jun  01 Jun  01 Jun  01 Jun |  | 4,600.00  1,200.00  22,800.00  5,000.00  6,445.00  1,625.00  13,984.24  75.00  12,100.00  7,540.00  40,093.02  6,949.91  2,376.13 |  |  |  |  |
| 4 | Sales inv  Sales inv  Sales inv  Sales inv  Sales CN | HAP001  GIF001  PER001  HAP001  HAP001 | | Sales – North  Sales – North  Sales – South  Sales – North  Sales – North | 06 Jun  12 Jun  24 Jun  28 Jun 26 Jun | 001/24  001/17  001/4  001/25  001/600 | 800.00  425.00  2,050.00  1,864.95  155.00 | 160.00  85.00  410.00  372.99  31.00 |  |  |  |
| 5 | Purchases inv  Purchases inv  Purchases CN | QCE001  TOT001  TOT001 | | Completed units  Raw materials  Raw materials | 01 Jun  12 Jun  18 Jun | 365  PRE/14  PRE/CN3 | 1,500.00  340.00  102.00 | 300.00  68.00  20.40 |  |  |  |
| 6 | Bank receipt  Bank receipt  Bank receipt  Bank receipt  Bank payment | Bank  Bank  Bank  Bank  Bank | | Online sales  Online sales  Online sales  Online sales  Wages | 09 Jun  16 Jun  23 Jun 30 Jun  16 Jun |  | 3,546.38  3,211.88  3,011.85  1,664.16  6,200.00 | 709.28  642.37  602.37  332.83 |  |  | Accept Net and VAT amounts of + or – 1 penny for online sales due to software rounding |
| 7 | Customer receipt  Customer receipt | HAP001  GIF001 | | Bank  Bank | 22 Jun  30 Jun |  | 1,425.65  1,265.00 |  |  |  |  |
| 8 | Supplier payment  Supplier payment  Bank payment | FAB001  TOT001  Bank | | Bank  Bank  Delivery expenses | 16 Jun  29 Jun  30 Jun |  | 1,320.11  421.16  375.00 | 75.00 |  |  |  |
| 9 | Bank payment | Bank | | Rent – SO | 01 Jun |  | 600.00 |  |  |  |  |
| 10 | Cash payment  Cash payment  Cash payment | Petty cash  Petty cash  Petty cash | | Stationery  Travel  Travel | 09 Jun  09 Jun  14 Jun |  | 6.00  14.00  4.75 | 1.20 |  |  |  |
| 11 | Journal debit  Journal credit  Journal debit  Journal credit | Computer equipment – cost  Fixtures and fittings – cost  Wages  Bank | | | 30 Jun  30 Jun  30 Jun  30 Jun |  | 95.00  95.00  25.95  25.95 |  |  |  |  |
| 12 | Bank payment  Bank payment | Bank  Bank | Electricity  Bank charges | | 27 Jun  28 Jun |  | 101.00  14.00 |  |  |  |  |

**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.**