

Pearson LCCI

Thursday 14 November 2019

Time: 3 hours

Paper Reference **ASE20091**

Certificate in Bookkeeping (VRQ)

Level 1

Please check the examination details above before entering your learner information

Learner name

Centre/Learning Provider ID

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Pearson Learner ID

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Learner National/Passport ID (if required)

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You must have:
Resource Booklet (enclosed)

Total Marks

Instructions

- Use **black** ink or ball-point pen
– pencil can only be used for graphs, charts, diagrams, etc.
- **Fill in the boxes** at the top of this page with your name, Pearson learner ID, centre/learning provider ID and your learner national/passport ID (if required).
- Answer **all** questions.
- Answer the questions in the spaces provided
– there may be more space than you need.
- Answers should be given to an appropriate degree of accuracy.

Information

- The total mark for this paper is 100.
- The marks for **each** question are shown in brackets
– use this as a guide as to how much time to spend on each question.
- Calculators may be used.

Advice

- Read each question carefully before you start to answer it.
- Try to answer every question.
- You are advised to show your workings.
- Check your answers if you have time at the end.

Turn over ▶

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Answer ALL questions. Write your answers in the spaces provided.

Some questions must be answered with a cross in a box ☒. If you change your mind about an answer, put a line through the box ☒ and then mark your new answer with a cross ☒.

You will need to use the data on **page 2** of the Resource Booklet to answer parts (a) and (b).

1 (a) Prepare the following documents.

(i)

(5)

Violet		Invoice	
Petal Avenue Reigate RH1 0DE		Number: 5698	
Customer: Calla		Date: 9 September 2019	
Quantity	Description	Unit Cost \$	Total Cost \$
Subtotal			
Trade discount			
Total			

(ii)

(4)

Violet		Invoice	
Petal Avenue Reigate RH1 0DE		Number: 5699	
Customer: Fern		Date: 16 September 2019	
Quantity	Description	Unit Cost \$	Total Cost \$
Subtotal			
Trade discount			
Total			



(iii)

(4)

Violet		Credit note	
Petal Avenue Reigate RH1 0DE			
Customer: Calla		Number: 193	Date: 23 September 2019
Quantity	Description	Unit Cost \$	Total Cost \$
Subtotal			
Trade discount			
Total			

(b) Prepare the following accounts for the month of September 2019. Balance the accounts on 30 September 2019 and bring the balances down on 1 October 2019.

You may provide your answer in the table or lines below.

(i)

(3)

Bud Account

Date	Details	\$	Date	Details	\$

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(ii)

(4)

Ivy Account

Date	Details	\$	Date	Details	\$

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(c) Identify the book of original entry used to record returns inwards.

(1)

- A** Purchases book
- B** Purchases returns book
- C** Sales day book
- D** Sales returns book

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(d) Identify the document sent by the customer when a payment is made.

(1)

- A Invoice
- B Receipt
- C Remittance advice
- D Statement of account

(Total for Question 1 = 22 marks)

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You will need to use the data on **page 3** of the Resource Booklet to answer parts (a), (b) and (c).

2 (a) (i) Calculate the total paid from petty cash in October 2019. (2)

(ii) Calculate the amount needed to restore the imprest on 31 October 2019. (3)

(b) Prepare the cash book for the week ended 31 October 2019 **on page 7**.
Balance the cash book on 31 October 2019 and bring the balances down on 1 November 2019. (12)

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Cash Book

Date	Details	Discount allowed	Cash	Bank	Date	Details	Discount received	Cash	Bank
October		\$	\$	\$	October		\$	\$	\$



(c) Prepare the bank reconciliation statement at 31 October 2019.

(4)

Rowan
Bank reconciliation statement at 31 October 2019

	\$
Balance per cash book	
Balance per bank statement	

(Total for Question 2 = 21 marks)

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3 (a) Identify the type of error, the account to be debited and the account to be credited in order to correct each error.

(12)

Transaction	Type of error	Account to be debited	Account to be credited
A purchase of office equipment had been recorded in the office expenses account.			
A payment for insurance had been recorded in the motor expenses account.			
Bank charges had not been recorded.			
Rental income had been credited in the bank account and debited in the rental income account.			

(b) Explain the effect of recording the purchase of office equipment in the office expenses account on the:

(i) trial balance

(2)

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(ii) profit for the year.

(2)

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(c) Identify which **one** of the following would be recorded in the purchases day book of an office equipment retailer.

(1)

- A Office equipment for resale purchased by cash
- B Office equipment for resale purchased on credit
- C Office equipment for business use purchased by cash
- D Office equipment for business use purchased on credit

(d) Identify which **one** of the following accounts would **always** have a debit balance.

(1)

- A Bank current
- B Bank interest
- C Bank loan
- D Bank savings

(Total for Question 3 = 18 marks)



You will need to use the data on **page 4** of the Resource Booklet to answer parts (b), (c), (d), (e) and (f).

4 (a) State the book of original entry used to record the purchase of a motor vehicle on credit. (1)

(b) Calculate the amount of:

(i) capital expenditure (3)

(ii) revenue expenditure. (1)

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On 1 September 2018 Ren had the following balances in his accounts.

Account	\$
Motor vehicles – cost	61 200
Motor vehicles – accumulated depreciation	24 100

- (c) Prepare the motor vehicles cost account for the year ended 31 August 2019. Balance the account on this date and bring the balance down on 1 September 2019.

You may provide your answer in the table or lines below.

(3)

Motor Vehicles — Cost Account

Date	Details	\$	Date	Details	\$

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- (d) Calculate the depreciation charge for motor vehicles for the year ended 31 August 2019.

(2)

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(e) Complete the motor expenses account for the year ended 31 August 2019.

You may provide your answer in the table or lines below.

(3)

Motor Expenses Account

Date	Details	\$	Date	Details	\$
1 August	Balance b/d	3 840			

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(f) Prepare an extract of the statement of profit or loss for the year ended 31 August 2019 showing the **profit and loss** section only.

(5)

Ren
Statement of profit or loss for the year ended 31 August 2019

	\$	\$
Gross profit		79 710

(Total for Question 4 = 18 marks)

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You will need to use the data on **page 5** of the Resource Booklet to answer parts (b) and (c).

5 (a) Identify which accounting concept is applied when recording cash taken for own use as drawings. (1)

- A** Business entity
- B** Consistency
- C** Materiality
- D** Realisation

(b) Prepare the trade payables ledger control account for the year ended 31 October 2019. Balance the account on this date and bring the balance down on 1 November 2019.

You may provide your answer in the table or lines below. (8)

Trade Payables Ledger Control Account

Date	Details	\$	Date	Details	\$

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(c) Prepare the statement of financial position at 31 October 2019.

(10)

Fleur
Statement of financial position at 31 October 2019

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(d) Explain **one** reason why a business might use the straight line method to depreciate its non-current assets.

(2)

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(Total for Question 5 = 21 marks)

TOTAL FOR PAPER = 100 MARKS

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