

Mock Exam 1

Part 1 (Computational)

Fleming Fabrications Ltd – Integrated Accounting System

Fleming Fabrications Ltd operates an integrated accounting system. The ledger accounts have been updated to 23 December 2004. There have been a number of business transactions during the last week in December and you are required to incorporate these transactions into the accounts. For the purpose of these tasks VAT is ignored.

Task 1

The company has received a delivery of materials as detailed in the Invoice and Goods Received Note. They also issued materials to the factory as detailed on the Material Requisition. Using these documents you are required to update the Stock Record Card and the Stores Ledger Card. Thereafter record the appropriate information into the ledger accounts.

Task 2

An employee, John Smith (Ref: 44590), works a normal week of 42½ hours. His rate of pay is £9.50 per hour. During the week ended 31 December 2004, he worked on the following production jobs:

Job	Hours
Y100	10
Y120	12 hrs 30 mins
Y130	9 hrs 45 mins
A670	5
A680	3

You are required to update the Wages Analysis Sheet for the week and record the totals from the wages sheet into the ledger accounts.

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