

OXFORD CAMBRIDGE AND RSA EXAMINATIONS

**OCR LEVEL 2 AWARD IN BOOKKEEPING AND
ACCOUNTING SKILLS (MANUAL) - 05527**

**OCR LEVEL 2 CERTIFICATE IN BOOKKEEPING
AND ACCOUNTING SKILLS - 05529**

**UNIT M6: PREPARING AND RECORDING
FINANCIAL DOCUMENTATION**

**SAMPLE ASSESSMENT
ANSWER BOOKLET**

Candidate name:

Centre number:

Centre name:

Notes for candidates:

- 1 This answer booklet must **ONLY** be used for the qualification unit listed above. If you have been given an incorrect answer booklet, please inform your Invigilator immediately.
- 2 After you have completed the tasks, please ensure that this answer booklet is attached to your completed Submission Cover Sheet.

ACCOUNTS FOR

INVOICE				
VAT Registration No:.....				
To:			Invoice No:	
			Date:	
			PO No:	
Qty	Stock Code	Description	Unit Price £	Total Price £
Sub-Total				
Trade Discount @.....%				
Sub-Total				
VAT @ 20%				
Total				
Additional Information				
Cash settlement discount @.....% = £..... for payment within 10 days				

INVOICE				
VAT Registration No:				
To:			Invoice No:	
			Date:	
			PO No:	
Qty	Stock Code	Description	Unit Price £	Total Price £
Sub-Total				
Trade Discount @.....%				
Sub-Total				
VAT @ 20%				
Total				
Additional Information				
Cash settlement discount @.....% = £..... for payment within 10 days				

CREDIT NOTE

VAT Registration No:

To:

Credit Note No:

Date:

PO No:

Qty	Stock Code	Description	Unit Price £	Total Price £
Sub-Total				
Trade Discount @.....%				
Sub-Total				
VAT @ 20%				
Total				
Additional Information				
Cash settlement discount @.....% = £.....				

SALES DAY BOOK

Date	Ref	Details	Net	VAT	Total

SALES RETURNS DAY BOOK

Date	Ref	Details	Net	VAT	Total

Sales Ledger

Account

Account

Memos to be passed to the Head of Finance regarding any inaccuracies found in the documentation.

Memo

To: Head of Finance

From:

Date:

Document:

Memo

To: Head of Finance

From:

Date:

Document:

STATEMENT					
To:					VAT Registration No: Statement No: Date:
Date	Ref No		Dr	Cr	Balance
Cash settlement discount % for payment within 10 days					Amount due

PURCHASES DAY BOOK

Date	Ref	Details	Net	VAT	Total

PURCHASE RETURNS DAY BOOK

Date	Ref	Details	Net	VAT	Total

Purchase Ledger

_____ **Account**

_____ **Account**

RECONCILIATION STATEMENT FOR.....

AS AT

	£
Balance of account	
Balance as per statement	

REMITTANCE ADVICE NOTE				
To:			Date:	
			Cheque No:	
Date	Ref	Details	Debit	Credit
				Amount Paid
				£

WESTWOOD BANK PLC		63-52-88
Westwood Way		
COVENTRY CV4 8HS		
Date:		
Pay		
		£
Cheque No	Sort Code	Account No
018467	635288	0935878

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