

OXFORD CAMBRIDGE AND RSA EXAMINATIONS

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

05527

**LEVEL 2 CERTIFICATE IN BOOKKEEPING
AND ACCOUNTING SKILLS**

05529

UNIT M9: MAINTAINING CONTROL ACCOUNTS

SAMPLE ASSESSMENT

TIME: 1 HOUR

INSTRUCTIONS TO CANDIDATES

- 1 You have TEN minutes to read through this assignment before the start of the assessment.
- 2 You must write the following Assignment Code in the appropriate boxes on the front of the Submission Cover Sheet: SAM
- 3 You should answer all questions.
- 4 You must use the answer booklet provided and attach your completed answer booklet to the Submission Cover Sheet.
- 5 Please write your answers clearly as you may incur errors for untidy work.
- 6 Answers should be written in ink or ballpoint pen.
- 7 Calculators may be used.
- 8 Correction fluid may be used.

Qfqual Qualification Reference Number: K/600/8770

This assignment consists of 5 printed pages and 1 blank page

You are responsible for maintaining the sales and purchase ledgers of Blossom Blinds. At the end of each month, you are required to prepare a sales ledger control account and reconcile the balance with the total customers' balances in the sales ledger.

You are also required to prepare a purchase ledger control account and reconcile the balance with the total suppliers' balances in the purchase ledger.

You are also required to prepare a tax control account.

On 1 March 2011, Blossom Blinds had the following balances in its ledgers:

| Sales Ledger | £ |
|-----------------------|----------|
| Markasia Group | 2,962.86 |
| Shades & Shutters Ltd | 4,739.32 |
| Solaris Hotels | 3,874.95 |

| Purchase Ledger | |
|------------------------|----------|
| J T Crockitt & Son | 739.58 |
| Finola Fabrics | 1,028.72 |
| Hollybush Mills | 1,969.90 |

| | | Assessment Criteria |
|----------|--|--------------------------------|
| 1 | Open sales ledger accounts and enter balances. Enter transactions from the day books on page 4 and cash book on page 5 into the sales ledger accounts and balance accounts. Prepare a sales ledger control account. | 1.1 |
| 2 | Balance sales ledger control account. | 1.2 |
| 3 | Open purchase ledger accounts and enter balances. Enter transactions from the day books on page 4 and cash book on page 5 into the purchase ledger accounts and balance accounts. Prepare a purchase ledger control account. | 1.3 |
| 4 | Balance purchase ledger control account. | 1.4 |
| 5 | Prepare a tax control account from information in the day books on page 4 and cash book on page 5. | 1.5 |
| 6 | Prepare a debtors' list and reconcile the balance on the sales ledger control account with the list of debtors. | 2.1 |
| 7 | Prepare a creditors' list and reconcile the balance on the purchase ledger control account with the list of creditors. | 2.2 |
| 8 | Balance the tax control account. | 2.3 |

Blossom Blinds

Sales Day Book

| DATE 2011 | | DETAIL | GOODS £ | VAT £ | TOTAL £ |
|--------------|----|-----------------------|------------|----------|------------|
| Mar | 3 | Shades & Shutters Ltd | 1,658.70 | 331.74 | 1,990.44 |
| | 7 | Solaris Hotels | 930.45 | 186.09 | 1,116.54 |
| | 9 | Markasia Group | 1,572.80 | 314.56 | 1,887.36 |
| | 11 | Solaris Hotels | 806.24 | 161.24 | 967.48 |
| | 17 | Shades & Shutters Ltd | 2,769.75 | 553.95 | 3,323.70 |
| | 24 | Markasia Group | 1,925.30 | 385.06 | 2,310.36 |
| | 31 | | 9,663.24 | 1,932.64 | 11,595.88 |

Sales Returns Day Book

| DATE 2011 | | DETAIL | GOODS £ | VAT £ | TOTAL £ |
|--------------|----|-----------------------|------------|----------|------------|
| Mar | 14 | Solaris Hotels | 185.69 | 37.13 | 222.82 |
| | 18 | Markasia Group | 72.75 | 14.55 | 87.30 |
| | 27 | Shades & Shutters Ltd | 104.20 | 20.84 | 125.04 |
| | 31 | | 362.64 | 72.52 | 435.16 |

Purchases Day Book

| DATE 2011 | | DETAIL | GOODS £ | VAT £ | TOTAL £ |
|--------------|----|--------------------|------------|----------|------------|
| Mar | 4 | Hollybush Mills | 590.79 | 118.15 | 708.94 |
| | 8 | J T Crockitt & Son | 305.45 | 61.09 | 366.54 |
| | 15 | Finola Fabrics | 716.30 | 143.26 | 859.56 |
| | 21 | J T Crockitt & Son | 482.60 | 96.52 | 579.12 |
| | 23 | Hollybush Mills | 650.25 | 130.05 | 780.30 |
| | 28 | Finola Fabrics | 807.85 | 161.57 | 969.42 |
| | 31 | | 3,553.24 | 710.64 | 4,263.88 |

Purchase Returns Day Book

| DATE 2011 | | DETAIL | GOODS £ | VAT £ | TOTAL £ |
|--------------|----|--------------------|------------|----------|------------|
| Mar | 17 | J T Crockitt & Son | 49.50 | 9.90 | 59.40 |
| | 25 | Hollybush Mills | 74.28 | 14.85 | 89.13 |
| | 31 | | 123.78 | 24.75 | 148.53 |

Blossom Blinds

Cash Book

| Date | Detail | Discount Allowed | Cash | Bank | Date | Detail | Cheque No | Discount Received | Cash | Bank |
|--------|-----------------------|------------------|----------|----------|--------|--------------------|-----------|-------------------|----------|----------|
| 2011 | | £ | £ | £ | 2011 | | | £ | £ | £ |
| Mar 01 | Balance b/d | | 872.94 | | Mar 01 | Balance b/d | | | | 3,548.45 |
| 08 | Solaris Hotels | 51.39 | | 1,095.25 | 07 | Finola Fabrics | 58896 | 32.50 | | 650.32 |
| 10 | Sales | | 690.30 | | 14 | Motor expenses | | | 217.95 | |
| 10 | VAT | | 138.06 | | 14 | VAT | | | 43.59 | |
| 14 | Markasia Group | | | 810.94 | 21 | J T Crockitt & Son | 58897 | 24.32 | | 486.74 |
| 18 | Sales | | 426.75 | | 24 | Purchases | | | 359.20 | |
| 18 | VAT | | 85.35 | | 24 | VAT | | | 71.84 | |
| 29 | Shades & Shutters Ltd | 132.15 | | 2,642.70 | 25 | Markasia Group R/D | | | | 810.94 |
| 30 | Balance c/d | | | 2,010.06 | 28 | Hollybush Mills | 58898 | 53.08 | | 1,062.50 |
| | | | | | 31 | Balance c/d | | | 1,520.82 | |
| | | 183.54 | 2,213.40 | 6,558.95 | | | | 109.90 | 2,213.40 | 6,558.95 |
| Apr 01 | Balance b/d | | 1,520.82 | | Apr 01 | Balance b/d | | | | 2,010.06 |
| | | | | | | | | | | |

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