

**OXFORD CAMBRIDGE AND RSA EXAMINATIONS**

**LEVEL 1 AWARD IN BOOKKEEPING SKILLS (MANUAL)      05524**  
**LEVEL 1 EXTENDED AWARD IN BOOKKEEPING SKILLS      05526**

**UNIT M2: RECORDING CREDIT TRANSACTIONS**

**SAMPLE ASSESSMENT**

**TIME: 45 MINUTES**

**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.

Ofqual Qualification Reference Number: A/600/8742

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**This assignment consists of 12 printed pages**

You are responsible for compiling, in date order, the Sales Day Book, Sales Returns Day Book, Purchases Day Book and Purchase Returns Day Book for Mar Villas. You are required to enter the information from the invoices and credit notes into the appropriate analysed day books. At the end of the month, you are required to total and cross check the Day Books for accuracy.

		<b>Assessment Criteria</b>
<b>1</b>	Enter details from the documents on pages 3 - 12 for the month of January into the appropriate analysed day books.	1.1
<b>2</b>	Total and cross check all analysed day books.	1.2

**MAR VILLAS**  
**Lower Morden Lane**  
**MORDEN**  
**SM4 5PT**

VAT Registration No 321 3454 21 Telephone 0208 6487

**INVOICE**

Martin Thorpe  
 Goose Green  
 PROLEY  
 PR1 4VB

Invoice No 2134  
 Date 2 January 2011

Qty	Description	Unit price £	£
1	32 HD television	275.00	275.00
4	Digital 100 radio	25.95	103.80
4	Mini Hi Fi system	76.75	307.00
			685.80
	VAT at 20%		137.16
			822.96

*Hullabalou*  
*Hortown Trading Estate*  
**HORTOWN**  
**RH6 8BA**

VAT Registration No 122 2211 78 Telephone 01293 7712

**INVOICE**

Mar Villas  
 Lower Morden Lane  
 MORDEN  
 SM4 5PT

Invoice No 1111  
 Date 6 January 2011

Qty	Description	Unit Price £	Total Net £	VAT Rate %	VAT Amount £	Total £
6	Mini Hi Fi system	55.25	331.50	20	66.30	397.80
4	T21 cordless telephone	22.95	91.80	20	18.36	110.16
5	Starclass digital radio	28.49	142.45	20	28.49	170.94
			565.75	20	113.15	678.90

[Turn over

**MAR VILLAS**  
**Lower Morden Lane**  
**MORDEN**  
**SM4 5PT**

VAT Registration No 321 3454 21      Telephone 0208 6487

**INVOICE**

Beta Buy 46-48 Vicarage Lane NEWTON WISE YE2 6YY
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Invoice No 2135  
 Date 8 January 2011

Qty	Description	Unit price £	£
4	Maxi Hi Fi system	125.95	503.80
4	AB62 sound system	69.50	278.00
4	TV Wall brackets	32.50	130.00
			911.80
	VAT at 20%		182.36
			<u>1,094.16</u>

**MAR VILLAS**  
**Lower Morden Lane**  
**MORDEN**  
**SM4 5PT**

VAT Registration No 321 3454 21      Telephone 0208 6487

**CREDIT NOTE**

Martin Thorpe Goose Green PROLEY PR1 4VB
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Credit Note No 111  
 Date 9 January 2011

Qty	Description	Unit price £	£
1	32 HD television	275.00	275.00
1	Mini Hi Fi system	76.75	76.75
			351.75
	VAT at 20%		70.35
			<u>422.10</u>

**Parkhaus Products**  
**Mitcham Park Road**  
**MITCHAM**  
**MT2 5PT**

VAT Registration No 205 9876 22 Telephone 0208 1212

**INVOICE**

Invoice No J69

Mar Villas  
 Lower Morden Lane  
 MORDEN  
 SM4 5PT

Date 11 January 2011

Qty	Description	Unit price £	£
3	WS7 Micro system	33.65	100.95
10	Classical headset	6.99	69.90
4	JS100 DVD player	25.00	100.00
			270.85
	Less trade discount 10%		27.08
			243.77
	VAT at 20%		48.75
			292.52

**MAR VILLAS**  
**Lower Morden Lane**  
**MORDEN**  
**SM4 5PT**

VAT Registration No 321 3454 21 Telephone 0208 6487

**INVOICE**

Invoice No 2136

Mirza Alli  
 Earlsfield Square  
 WINDSWORTH  
 WD2 8KP

Date 13 January 2011

Qty	Description	Unit price £	£
2	CD40 HD television	325.99	651.98
2	Rigid wall bracket	25.99	51.98
2	JS100 DVD player	32.25	64.50
			768.46
	VAT at 20%		153.69
			922.15

*Hullabalou*  
*Hortown Trading Estate*  
**HORTOWN**  
**RH6 8BA**

VAT Registration No 122 2211 78 Telephone 01293 7712

**CREDIT NOTE**

Mar Villas  
 Lower Morden Lane  
 MORDEN  
 SM4 5PT

Credit Note No 67

Date 17 January 2011

Qty	Description	Unit Price £	Total Net £	VAT Rate %	VAT Amount £	Total £
2	T21 cordless telephone	22.95	45.90	20	9.18	55.08
1	Starclass digital radio	28.49	28.49	20	5.69	34.18
			74.39	20	14.87	89.26

**Brown Systems**  
**Station Approach**  
**UPLEIGH**  
**ST2 4TT**

VAT Registration No 888 1212 22 Telephone 01299 2148

**INVOICE**

Mar Villas  
 Lower Morden Lane  
 MORDEN  
 SM4 5PT

Invoice No 7213

Date 18 January 2011

Qty	Description	Unit price £	£
1	40 HD television with stand	325.60	325.60
2	TTW21 Stereo speaker set	29.30	58.60
15	3 metre plastic cable trunking	6.99	104.85
			489.05
	Less trade discount 15%		73.35
			415.70
	VAT at 20%		83.14
			498.84

## Jackie Brooklands

Wray Road  
RIGATE  
RE2 9HG

VAT Registration No 549 8207 43 Telephone 01737 2957

### INVOICE

Mar Villas  
Lower Morden Lane  
MORDEN  
SM4 5PT

Invoice No 3050  
Date 19 January 2011

Qty	Description	Unit price £	£
6	Chrome 2-slice toaster	11.75	70.50
6	Chrome 4-slice toaster	17.39	104.34
			174.84
	Less trade discount 10%		17.48
			157.36
	VAT at 20%		31.47
			188.83

## MAR VILLAS

Lower Morden Lane  
MORDEN  
SM4 5PT

VAT Registration No 321 3454 21 Telephone 0208 6487

### CREDIT NOTE

Credit Note No 112

Date 20 January 2011

Beta Buy  
46-48 Vicarage Lane  
NEWTON WISE  
YE2 6YY

Qty	Description	Unit price £	£
1	Maxi Hi Fi system	125.95	125.95
1	AB62 sound system	69.50	69.50
			195.45
	VAT at 20%		39.09
			234.54

**MAR VILLAS**  
**Lower Morden Lane**  
**MORDEN**  
**SM4 5PT**

VAT Registration No 321 3454 21      Telephone 0208 6487

**INVOICE**

Beta Buy 46-48 Vicarage Lane NEWTON WISE YE2 6YY
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Invoice No 2137

Date 20 January 2011

Qty	Description	Unit price £	£
1	SS20 Complete sound system	195.45	195.45
1	32 HD television	275.00	275.00
1	32 Television stand	45.99	45.99
			516.44
	VAT at 20%		103.28
			619.72

**MAR VILLAS**  
**Lower Morden Lane**  
**MORDEN**  
**SM4 5PT**

VAT Registration No 321 3454 21      Telephone 0208 6487

**CREDIT NOTE**

Martin Thorpe Goose Green PROLEY PR1 4VB
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Credit Note No 113

Date 20 January 2011

Qty	Description	Unit price £	£
1	Digital 100 radio	25.95	25.95
1	Mini Hi Fi system	76.75	76.75
			102.70
	VAT at 20%		20.54
			123.24



**MAR VILLAS**  
**Lower Morden Lane**  
**MORDEN**  
**SM4 5PT**

VAT Registration No 321 3454 21      Telephone 0208 6487

**CREDIT NOTE**

Credit Note No 114

Date 21 January 2011

Beta Buy 46-48 Vicarage Lane NEWTON WISE YE2 6YY
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Qty	Description	Unit price £	£
1	Maxi Hi Fi system	125.95	125.95
1	SS20 Complete sound system	195.45	195.45
			321.40
	VAT at 20%		64.28
			385.68

**Parkhaus Products**  
**Mitcham Park Road**  
**MITCHAM**  
**MT2 5PT**

VAT Registration No 205 9876 22      Telephone 0208 1212

**CREDIT NOTE**

Credit Note No J5

Date 23 January 2011

Mar Villas Lower Morden Lane MORDEN SM4 5PT
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Qty	Description	Unit price £	£
2	Classical headset	6.99	13.98
1	JS100 DVD player	25.00	25.00
			38.98
	Less trade discount 10%		3.89
			35.09
	VAT at 20%		7.01
			42.10

**MAR VILLAS**  
**Lower Morden Lane**  
**MORDEN**  
**SM4 5PT**

VAT Registration No 321 3454 21 Telephone 0208 6487

**INVOICE**

Invoice No 2138

P J Hanrahan  
 207 London Road  
 GREENWOLD  
 GR3 8FS

Date 25 January 2011

Qty	Description	Unit price £	£
1	RD22 remote control unit	32.50	32.50
12	3 metre extension lead	8.99	107.88
12	5 metre extension lead	12.99	155.88
			296.26
	VAT at 20%		59.25
			<b>355.51</b>

*Edward Electric*  
**44 West End Lane**  
**MINITY**  
**MM1 2MN**

VAT Registration No 690 6593 25 Telephone 02893 4929

INVOICE

Invoice No 6543

Mar Villas  
 Lower Morden Lane  
 MORDEN  
 SM4 5PT

Date 26 January 2011

Qty	Description	Unit price £	£
10	BX99 speaker system	19.99	199.90
4	BX95 speaker system	14.99	59.96
10	BXH budget headsets	8.95	89.50
			349.36
	Less trade discount 15%		52.40
			296.96
	VAT at 20%		59.39
			<b>356.35</b>

**Brown Systems  
Station Approach  
UPLEIGH  
ST2 4TT**

VAT Registration No 888 1212 22 Telephone 01299 2148

**CREDIT NOTE**

Mar Villas  
Lower Morden Lane  
MORDEN  
SM4 5PT

Credit Note No 27  
Date 27 January 2011

Qty	Description	Unit price £	£
1	40 HD television with stand	325.60	325.60
2	3 metre plastic cable trunking	6.99	13.98
			339.58
	Less trade discount 15%		50.93
			288.65
	VAT at 20%		57.73
			346.38

**MAR VILLAS  
Lower Morden Lane  
MORDEN  
SM4 5PT**

VAT Registration No 321 3454 21 Telephone 0208 6487

**INVOICE**

Invoice No 2139

Marmadukes  
Green Lane  
Baimbridge  
KT2 6HH

Date 27 January 2011

Qty	Description	Unit price £	£
10	Swivel TV wall bracket	28.35	283.50
10	3 metre plastic cable trunking	9.99	99.90
10	Photo Max digital camera	99.50	995.00
			1,378.40
	VAT at 20%		275.68
			1,654.08

**Jackie Brooklands**

**Wray Road  
RIGATE  
RE2 9HG**

VAT Registration No 549 8207 43 Telephone 01737 2957

**INVOICE**

Mar Villas  
Lower Morden Lane  
MORDEN  
SM4 5PT

Invoice No 3069  
Date 28 January 2011

Qty	Description	Unit price £	£
2	50 B32 plasma television	625.00	1,250.00
2	F66 CD auto changer	33.95	67.90
			1,317.90
	Less trade discount 10%		131.79
			1,186.11
	VAT at 20%		237.22
			1,423.33

**MAR VILLAS  
Lower Morden Lane  
MORDEN  
SM4 5PT**

VAT Registration No 321 3454 21 Telephone 0208 6487

**CREDIT NOTE**

Credit Note No 115

Date 29 January 2011

Beta Buy  
46-48 Vicarage Lane  
NEWTON WISE  
YE2 6YY

Qty	Description	Unit price £	£
1	32 HD television	275.00	275.00
1	32 television stand	45.99	45.99
			320.99
	VAT at 20%		64.19
			385.18