

LEVEL 1 AWARD IN BOOKKEEPING SKILLS (MANUAL)

Unit M4 – Recording Receipts & Payments

SAMPLE MARKED SCRIPT

This document has been produced as a guide to error identification and illustrates how the Marking Criteria is applied to a candidate's script. The script represents a candidate's attempt at the OCR Sample Assessment and contains several common faults.

For more information, please refer to the relevant Sample Assessment, Worked Solution and Marking Criteria documents which are all available to download from the OCR website.

Summary of Fault Classification and Tolerance Levels

- 1 Individual components of Textual, Numerical and Conceptual Accuracy will be assessed separately.

Textual faults will be classified as entering dates and text.

Numerical faults will be classified as entering and calculating monetary amounts.

Conceptual faults will be classified against understanding relevant procedures.

- 2 In order to achieve a Pass, candidates will need to satisfy the examiner that each of the components of Textual, Numerical and Conceptual Accuracy have been demonstrated to the prescribed level:

TEXT No more than 2 faults

NUMERIC No more than 2 faults

CONCEPT No more than 2 faults

John Alexander

Cash Book

*Cheque dates
Maximum fault,
principle applied 2T*

Date	Detail	Cash	Bank	Date	Detail	Cheque Number	Cash	Bank
2010				2010				
May 01	Balance b/d	420.65	750.76	May 04	Apollo Services	20529		258.25
T 02	R Booth <i>C should be business names</i>		369.28	08	Peter Verity Ltd	20530		376.58
T 04	G DeKurtz <i>C NOT signatory on cheques</i>		620.50	10	Telecom T	20531		280.74
T 10	Sorkin Group		454.65	18	Forward Machinery	20532		602.32
T 12	Montgomery Byrnes		295.85	19	Parker Sykes <i>T omitted</i>			194.26
T 18	Connor Price		428.72	28	H M Revenue and Customs <i>T omitted</i>			539.59
T 22	Falcon Bros		676.74	14	Cash purchases		129.95	
04	Cash sales	150.80		14	VAT - cash purchases		22.74	
04	VAT - cash sales	26.39		26	Cash purchases		94.99	
16	Cash sales	186.75		T 31	C (VAT omitted)		N	
16	VAT - cash sales	32.68		31	Balance c/d <i>own figure correct</i>		148.94	1,344.76
		N 396.62	3,596.50				396.62	3,596.50
May 31	Balance b/d	148.94	1,344.76	May 31	Sureway Insurance D/D			95.46
31	Schofield Metals T		598.62	31	Bank charges			20.28
31	Dorcus Group T		875.75	31	Balance c/d <i>own figure correct</i>			2,703.39
			2,819.13		<i>own figure correct</i>			2,819.13
May 31	Balance b/d		2,703.39					

John Alexander

Bank Reconciliation Statement as at *date omitted T*

	£	
Balance as per Cash Book	2,703.39	<i>own figure</i>
Add: Unpresented cheques		
20532	602.32	
20534	<u>539.59</u>	
	<u>1,141.91</u>	
	3,845.30	<i>own figure</i>
Less: Bank deposits not yet entered on bank statement	<u>676.74</u>	
Balance as per bank statement	<u><u>3,168.76</u></u>	<i>N - figures DO NOT calculate</i>