



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

**UNIT M9 MAINTAINING CONTROL ACCOUNTS**

**MARKING CRITERIA**

**Method of Assessment**

- 1 Candidates should note that the individual components of Textual, Numerical and Conceptual Accuracy, will be assessed separately.  
  
Textual faults will be classified as entering text  
  
Numerical faults will be classified as entering and calculating monetary amounts  
  
Conceptual faults will be classified against double entry principles
- 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.

**Error Tolerances**

	<b>PASS</b>
<b>TEXTUAL</b>	<b>2</b>
<b>NUMERICAL</b>	<b>2</b>
<b>CONCEPTUAL</b>	<b>2</b>

## Criteria of Assessment

### TEXTUAL ACCURACY (Pass - 2 faults)

Omissions, Additions and Inaccuracies

One fault\* will be given for each instance of:

	DETAIL
a) Customer or supplier account name spelt incorrectly or illegible - see note	Same name incorrectly spelt only penalise once.
b) Date incorrect or omitted, do not penalise if transactions are not posted in date order	2T maximum per paper irrespective of the type of fault or the number of occurrences. Ditto marks are not acceptable.
c) Nominal account name spelt incorrectly or illegible	
d) Narrative incorrectly spelt or illegible - see detail	Ditto marks are not acceptable.
e) Word 'Total' omitted from control accounts and VAT account – see detail	2T maximum irrespective of the number of occurrences.
f) Totals not parallel	
g) Reconciliation explanation - Debtors' list: 'equals balance on sales ledger control account' omitted – see detail	One Text fault either or both omitted.
h) Reconciliation explanation - Creditors' list: 'equals balance on purchase ledger control account' omitted – see detail	One Text fault either or both omitted.

Note: Company name: accept 'Ltd' instead of 'Limited' or '&' instead of 'and' without penalty.

\* A fault is described as a string of characters that contain incorrect, additional or omitted characters. A string is defined as:  
customer, supplier or nominal account name  
transaction narrative  
transaction date

## NUMERICAL ACCURACY (Pass - 2 faults)

Omitted, additional and incorrect monetary amounts

One fault will be given per instance of:

- a) Opening balance amount incorrect, illegible or omitted
- b) Invoice or credit note amount incorrect, illegible or omitted
- c) Bank or cash amount incorrect, illegible or omitted
- d) Discount allowed amount incorrect, illegible or omitted
- e) Discount received amount incorrect, illegible or omitted
- f) Balance c/d incorrect, illegible or omitted
- g) Totals, debit or credit incorrect, illegible or omitted
  
- h) Balance b/d incorrect, illegible or omitted
- i) Sales day book total incorrect, illegible or omitted
- j) Sales returns day book total incorrect, illegible or omitted
- k) Purchase day book total incorrect, illegible or omitted
- l) Purchase returns day book total incorrect, illegible or omitted
- m) Bank and cash total incorrect, illegible or omitted
- n) Discount allowed or Discount received total incorrect, illegible or omitted
  
- o) Bad Debts total incorrect, illegible or omitted
- p) Dishonoured cheques total incorrect, illegible or omitted
- q) VAT total of cash sales or cash purchases incorrect illegible or omitted
  
- r) VAT account – expense items included with cash purchases total – see detail
  
- s) Creditors' list: balance stated not identical to balance on named account
- t) Debtors' list: balance stated not identical to balance on named account
  
- u) Creditors' list total incorrect, illegible or omitted
- v) Debtors' list total incorrect, illegible or omitted

## DETAIL

Figures that include pence should be displayed to two decimal places, when they are not penalty is one Numeric fault up to 2N maximum. Do not penalise whole pounds when not stated to two decimal places. This applies to all items in the fault category.

Date Text fault  
Narrative Concept fault

Date Text fault  
Narrative Concept fault

1T 2N 1C

**NOTE:** Where candidates have entered incorrect figures or omitted figures, their own figures when accurate must be accepted and accounts and Debtors' and Creditors' lists recalculated to ensure penalties apply only to incorrect or omitted figures.

## CONCEPTUAL ACCURACY (Pass - 2 faults)

One fault will be given per instance of:

- a) Narrative incorrect or omitted - see detail
- b) Customer or supplier account name omitted
- c) Opening balance entered at incorrect side of account
- d) Transaction posted to incorrect account
- e) Transaction posted to incorrect side of account
- f) Balance c/d entered at incorrect side of account
- g) Balance b/d to incorrect side of account
- h) Bank or cash posted to incorrect account
- i) Zero balance brought down for account without a balance - see detail
- j) Account with zero balance included in either Debtors' or Creditors' list
- k) Control accounts: see detail  
individual amounts entered for opening balance  
individual amounts entered for sales  
individual amounts entered for sales returns  
individual amounts entered for bank  
individual amounts entered for cash  
individual amounts entered for discount allowed  
individual amounts entered for purchases  
individual amounts entered for purchase returns  
individual amounts entered for discount received  
individual amounts entered for VAT
- l) Expense items included with cash purchases in VAT account - see detail

## DETAIL

Accept reasonable alternatives: Opening balance, closing balance, SDB, SRDB, PDB. PRDB  
Word 'Balance' omitted from Balance c/d and Balance b/d 2C maximum irrespective of the number of occurrences.

Bankrupt account

Should be totals for the month

1T 2N 1C