

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

UNIT M9: Maintaining Control Accounts

SAMPLE ASSESSMENT

WORKED SOLUTION

Blossom Blinds

Sales Ledger

Markasia Group Account

	£		£
2011		2011	
1 Mar Balance b/d	2,962.86	18 Mar Sales returns	87.30
9 Mar Sales	1,887.36	14 Mar Bank	810.94
24 Mar Sales	2,310.36	31 Mar Balance c/d	7,073.28
25 Mar Bank R/D	810.94		
	<u>7,971.52</u>		<u>7,971.52</u>
1 Apr Balance b/d	7,073.28		

Shades & Shutters Ltd Account

	£		£
2011		2011	
1 Mar Balance b/d	4,739.32	27 Mar Sales returns	125.04
3 Mar Sales	1,990.44	29 Mar Bank	2,642.70
17 Mar Sales	3,323.70	29 Mar Discount allowed	132.15
	<u>10,053.46</u>	31 Mar Balance c/d	7,153.57
1 Apr Balance b/d	7,153.57		<u>10,053.46</u>

Solaris Hotels Account

	£		£
2011		2011	
1 Mar Balance b/d	3,874.95	14 Mar Sales returns	222.82
7 Mar Sales	1,116.54	8 Mar Bank	1,095.25
11 Mar Sales	967.48	8 Mar Discount allowed	51.39
	<u>5,958.97</u>	31 Mar Balance c/d	4,589.51
1 Apr Balance b/d	4,589.51		<u>5,958.97</u>

Sales ledger control Account

	£		£
2011		2011	
1 Mar Balance b/d	11,577.13	31 Mar Total S R D B	435.16
31 Mar Total S D B	11,595.88	31 Mar Bank	4,548.89
25 Mar Bank R/D	810.94	31 Mar Discount allowed	183.54
	<u>23,983.95</u>	31 Mar Balance c/d	18,816.36
1 Apr Balance b/d	18,816.36		<u>23,983.95</u>

Purchase Ledger**J T Crockitt & Son Account**

2011		£	2011		£
17 Mar	Purchase returns	59.40	1 Mar	Balance b/d	739.58
21 Mar	Bank	486.74	8 Mar	Purchases	366.54
21 Mar	Discount received	24.32	21 Mar	Purchases	579.12
31 Mar	Balance c/d	<u>1,114.78</u>			
		<u>1,685.24</u>			<u>1,685.24</u>
			1 Apr	Balance b/d	<u>1,114.78</u>

Finola Fabrics Account

2011		£	2011		£
7 Mar	Bank	650.32	1 Mar	Balance b/d	1,028.72
7 Mar	Discount received	32.50	15 Mar	Purchases	859.56
31 Mar	Balance c/d	2,174.88	28 Mar	Purchases	969.42
		<u>2,857.70</u>			<u>2,857.70</u>
			1 Apr	Balance b/d	<u>2,174.88</u>

Hollybush Mills Account

2011		£	2011		£
25 Mar	Purchase returns	89.13	1 Mar	Balance b/d	1,969.90
28 Mar	Bank	1,062.50	4 Mar	Purchases	708.94
28 Mar	Discount received	53.08	23 Mar	Purchases	780.30
31 Mar	Balance c/d	<u>2,254.43</u>			
		<u>3,459.14</u>			<u>3,459.14</u>
			1 Apr	Balance b/d	<u>2,254.43</u>

Purchase ledger control Account

2011		£	2011		£
31 Mar	Total P R D B	148.53	1 Mar	Balance b/d	3,738.20
31 Mar	Bank	2,199.56	31 Mar	Total P D B	4,263.88
31 Mar	Discount received	109.90			
31 Mar	Balance c/d	<u>5,544.09</u>			
		<u>8,002.08</u>			<u>8,002.08</u>
			1 Apr	Balance b/d	<u>5,544.09</u>

Value Added Tax control Account

	£		£
2011		2011	
31 Mar Total P D B	710.64	31 Mar Total S D B	1,932.64
31 Mar Total S R D B	72.52	31 Mar Total P R D B	24.75
31 Mar Total Motor expenses	43.59	31 Mar Total Cash sales	223.41
31 Mar Total Cash purchases	71.84		
31 Mar Balance c/d	<u>1,282.21</u>		
	<u>2,180.80</u>		
		1 Apr Balance b/d	<u>1,282.21</u>

Debtors' List

	£
Markasia Group	7,073.28
Shades & Shutters Ltd	7,153.57
Solaris Hotels	<u>4,589.51</u>

18,816.36 equals balance on sales ledger control account

Creditors' List

J T Crockitt & Son	1,114.78
Finola Fabrics	2,174.88
Hollybush Mills	<u>2,254.43</u>

5,544.09 equals balance on purchase ledger control account