

LEVEL 1 AWARD IN BOOKKEEPING SKILLS (MANUAL)

Unit M1 - Preparing & Processing Bookkeeping documents

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

INVOICE

Travis Textiles
Kirkstall Lane
HUDDERSFIELD
HD92 8MN

VAT Registration No: 462 3981 24

Telephone 01484 26141

Customer:

Bensons Bedding Centre
Market Street
DONCASTER
 DN78 **9TL** T

Invoice No: 384

Date: 12 March 2010

Purchase Order No: BBC/3176/10

Qty	Product Code	Description	Unit price £	Total £
10	4938/02	<i>Inspire duvet set double size</i>	22.95	229.50
12	4862/01	<i>Rialto duvet set single size</i>	15.99	191.88
6	4605/03	<i>Nevada duvet set king size</i>	26.80	160.80
Terms of trading:		Sub-total		582.18
Net 30 days		VAT @ 17.5%		101.80
		Invoice total		683.98

N
*own figure
 accurate*

INVOICE

Travis Textiles
Kirkstall Lane
HUDDERSFIELD
HD92 8MN

VAT Registration No: 462 3981 24

Telephone 01484 26141

Customer:

Springwell Stores
380 High Street
CHESTERFIELD
CH62 5TE

Invoice No: 385

Date: 12 March 2010

Purchase Order No:

*omitted**T*

Qty	Product Code	Description	Unit price £	Total £
10	4862/02	Rialto duvet set double size	19.99	199.90
6	4882/03	Roses duvet set king size	24.99	149.94
18	<i>C</i> <i>omitted</i>	Calypso duvet set single size	14.99 <i>N</i>	269.82
Terms of trading:		Sub-total		619.66
Net 30 days		<i>percentage rate omitted</i> VAT @ <i>C</i>		108.44
		Invoice total		728.10

*own figure accurate**own figures accurate*

CREDIT NOTE

Travis Textiles
Kirkstall Lane
HUDDERSFIELD
HD92 8MN

VAT Registration No: 462 3981 24

Telephone 01484 26141

Customer:

James Seymore^T Ltd
Kingston Road
STROUD
ST58 2TM

Credit Note No: 72

Date: 12 March *T incomplete*

Purchase Order No: PO3964

Qty	Product Code	Description	Unit price £	Total £
2	<i>4939/03</i> <i>C</i> <i>incorrect product code</i>	<i>Inspire duvet set</i> <i>T</i> <i>size omitted</i>	27.99	55.98
Reason for return: <i>Omitted</i> <i>T</i>		Sub-total		55.98
		<i>Percentage VAT @</i> <i>C</i> <i>rate omitted</i>	Total	9.80
				65.78

CREDIT NOTE

Travis Textiles
Kirkstall Lane
HUDDERSFIELD
HD92 8MN

VAT Registration No: 462 3981 24

Telephone 01484 26141

Customer:

George Anderson T incomplete
 592 Sea View Parade
 BRIDLINGTON
 BL74 9KG

Credit Note No: 72

T incorrect

Date: 12 March 2010

Purchase Order No: GA/2880

Qty	Product Code	Description	Unit price £	Total £
1	4605/01	Nevada duvet set single size	15.95	15.95
2	4605/03	Nevada duvet set king size	26.80	53.6 N
Reason for return: <i>Faulty stitching</i>			Sub-total	69.55
			VAT @ X	12.17
			<i>Maximum fault applied</i> Total	81.70 N

Not displayed to two decimal places

inaccurate

Supplier	Purchase Order Number	Invoice Number	Reason invoice cannot be processed
<i>Stott Spinners</i>	<i>TT2095</i>	<i>ss4062</i>	<i>VAT has been deducted</i>

Supplier	Purchase Order Number	Credit Note Number	Reason credit note cannot be processed
<i>C</i>			<i>C</i>
<i>Not identified</i>			