

**OCR LEVEL 1 AWARD IN BOOKKEEPING SKILLS
(MANUAL)**

UNIT M2: RECORDING CREDIT TRANSACTIONS

SAMPLE ASSESSMENT

WORKED SOLUTION

Mar Villas

Purchases Day Book

Date 2011	Details	Goods £	VAT £	Total £
6 Jan	Hullabalou	565.75	113.15	678.90
11 Jan	Parkhaus Products	243.77	48.75	292.52
18 Jan	Brown Systems	415.70	83.14	498.84
19 Jan	Jackie Brooklands	157.36	31.47	188.83
26 Jan	Edward Electric	296.96	59.39	356.35
28 Jan	Jackie Brooklands	1,186.11	237.22	1,423.33
31 Jan		2,865.65	573.12	3,438.77

Purchase Returns Day Book

Date 2011	Details	Goods £	VAT £	Total £
17 Jan	Hullabalou	74.39	14.87	89.26
23 Jan	Parkhaus Products	35.09	7.01	42.10
27 Jan	Brown Systems	288.65	57.73	346.38
31 Jan		398.13	79.61	477.74

Mar Villas**Sales Day Book**

Date 2011	Details	Goods £	VAT £	Total £
2 Jan	Martin Thorpe	685.80	137.16	822.96
8 Jan	Beta Buy	911.80	182.36	1,094.16
13 Jan	Mirza Alli	768.46	153.69	922.15
20 Jan	Beta Buy	516.44	103.28	619.72
25 Jan	P J Hanrahan	296.26	59.25	355.51
27 Jan	Marmadukes	1,378.40	275.68	1,654.08
31 Jan		4,557.16	911.42	5,468.58

Sales Returns Day Book

Date 2011	Details	Goods £	VAT £	Total £
9 Jan	Martin Thorpe	351.75	70.35	422.10
20 Jan	Beta Buy	195.45	39.09	234.54
20 Jan	Martin Thorpe	102.70	20.54	123.24
21 Jan	Beta Buy	321.40	64.28	385.68
29 Jan	Beta Buy	320.99	64.19	385.18
31 Jan		1,292.29	258.45	1,550.74