

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

**UNIT M8: PROCESSING LEDGER TRANSACTIONS
AND EXTRACTING A TRIAL BALANCE**

SAMPLE ASSESSMENT

WORKED SOLUTION

Blue Stripe Ltd Account

15.01.11	Purchase returns	115.26	01.01.11	Balance b/d	673.20
21.01.11	Bank	400.36	08.01.11	Purchases	484.60
21.01.11	Discount received	8.00	21.01.11	Purchases	30.86
31.01.11	Balance c/d	665.04			
		1,188.66			1,188.66
			01.02.11	Balance B/d	665.04

Penny & Co Account

09.01.11	Purchase returns	84.25	01.01.11	Balance b/d	292.71
29.01.11	Bank	132.59	05.01.11	Purchases	255.28
29.01.11	Discount received	2.65	17.01.11	Purchases	179.28
31.01.11	Balance c/d	507.78			
		727.27			727.27
			01.02.11	Balance b/d	507.78

J Sordar Account

17.01.11	Petty cash	48.29	01.01.11	Balance b/d	48.29

Wills Bros Account

25.01.11	Purchase returns	121.65	01.01.11	Balance b/d	1,395.38
12.01.11	Bank	1,002.50	07.01.11	Purchases	128.04
12.01.11	Discount received	20.05	13.01.11	Purchases	118.71
31.01.11	Balance c/d	497.93			
		1,642.13			1,642.13
			01.02.11	Balance b/d	497.93

Cross & Day Account

01.01.11	Balance b/d	1,462.49	20.01.11	Sales returns	169.92
16.01.11	Sales	417.37	09.01.11	Bank	1,023.46
28.01.11	Sales	182.64	09.01.11	Discount allowed	25.58
			31.01.11	Balance c/d	843.54
		2,062.50			2,062.50
01.02.11	Balance b/d	843.54			

Langtons Account

01.01.11	Balance b/d	1,157.27	30.01.11	Bank	754.00
03.01.11	Sales	703.44	30.01.11	Discount allowed	18.85
19.01.11	Sales	53.58	31.01.11	Balance c/d	1,141.44
		1,914.29			1,914.29
01.02.11	Balance b/d	1,141.44			

Yates Ltd Account

01.01.11	Balance b/d	1,030.76	14.01.11	Sales returns	23.20
08.01.11	Sales	194.20	25.01.11	Bank	936.22
23.01.11	Sales	256.35	25.01.11	Discount allowed	23.41
			31.01.11	Balance c/d	498.48
		1,481.31			1,481.31
01.02.11	Balance b/d	498.48			

Capital Account

			01.01.11	Balance b/d	10,713.16

Discount Allowed Account

01.01.11	Balance b/d	471.35	31.01.11	Balance c/d	539.19
31.01.11	Cash book	67.84			
		539.19			539.19
01.02.11	Balance b/d	539.19			

Discount Received Account

31.01.11	Balance c/d	233.34	01.01.11	Balance b/d	202.64
			31.01.11	Cash book	30.70
		233.34			233.34
			01.02.11	Balance b/d	233.34

Fixtures & Fittings Account

01.01.11	Balance b/d	27,385.38			

Heat & Light Account

01.01.11	Balance b/d	1,873.36	31.01.11	Balance c/d	2,005.90
10.01.11	Cash	132.54			
		2,005.90			2,005.90
01.02.11	Balance b/d	2,005.90			

Postage & Stationery Account

01.01.11	Balance b/d	572.19	22.01.11	L West	3.52
31.01.11	Petty cash	15.56	31.01.11	Balance c/d	609.45
31.01.11	Petty cash	25.22			
		612.97			612.97
01.02.11	Balance b/d	609.45			

Purchases Account

01.01.11	Balance b/d	39,353.92	31.01.11	Balance c/d	40,396.53
31.01.11	Total PDB	997.33			
16.01.11	Cash	45.28			
		40,396.53			40,396.53
01.02.11	Balance b/d	40,396.53			

Purchase Returns Account

31.01.11	Balance c/d	1,130.85	01.01.11	Balance b/d	863.21
			31.01.11	Total PRDB	267.64
		1,130.85			1,130.85
			01.02.11	Balance b/d	1,130.85

Refreshments Account

01.01.11	Balance b/d	198.73	31.01.11	Balance c/d	209.60
31.01.11	Petty cash	10.87			
		209.60			209.60
01.02.11	Balance b/d	209.60			

VAT Account

31.01.11	Total PDB	199.44	01.01.11	Balance b/d	2,198.43
31.01.11	Total SRDB	32.18	31.01.11	Total PRDB	53.52
10.01.11	Cash (Electricity)	6.62	31.01.11	Total SBD	301.25
16.01.11	Cash (Purchases)	9.05	13.01.11	Cash (Sales)	16.70
31.01.11	Petty cash	7.25	27.01.11	Cash (Sales)	9.58
31.01.11	Balance c/d	2,324.94			
		2,579.48			2,579.48
			01.02.11	Balance b/d	2,324.94

Name of Business Cherry Ripe Designs

Trial Balance as at 31 January 2011

	Dr	Cr
Blue Stripe Ltd		665.04
Penny & Co		507.78
Wills Bros		497.93
Cross & Day	843.54	
Langtons	1,141.44	
Yates Ltd	498.48	
Capital		10,713.16
Discount allowed	539.19	
Discount received		233.34
Fixtures & fittings	27,385.38	
Heat & light	2,005.90	
Post & stationery	609.45	
Purchases	40,396.53	
Purchase returns		1,130.85
Refreshments	209.60	
Sales		69,001.70
Sales returns	1,163.41	
Sundry expenses	871.86	
Travel	1,813.63	
VAT		2,324.94
Cash	87.87	
Bank	7,490.77	
Petty cash	17.69	
	85,074.74	85,074.74