

## LEVEL 1 AWARD IN BOOKKEEPING SKILLS (MANUAL)

### Unit M2 – Recording Credit Transactions

## 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

## DUNCAN SYKES

## Purchase Day Book

Date	Details	Goods	VAT	Total
2010				
4 Mar	Hi-Tech Electrical	401.00	70.17	471.17
10 Mar	Parker Barfield	268.60	47.00	315.60
15 Mar	Russell Group	338.47	59.23	397.70
21 Mar	Kamari Appliances	462.11	80.87	542.98
27 Mar	James Bradshaw Ltd	148.61	26.00	174.61
28 Mar	K Garthwaite Ltd	564.28	98.75	663.03
31 Mar		2,183.02	382.02	2,565.09

*N*  
incorrect  
total

*N*  
Inaccurate  
cross cast of  
analysis of  
columns.

## Purchase Returns Day Book

Date	Details	Goods	VAT	Total
2010				
13 Mar	Hi-Tech Electric T	55.67	9.74	65.41
17 Mar	Parker Barfield	52.69	9.22	61.91
23 Mar	Russell Group	46.28	8.10	54.38
29 Mar	Kamari Appliances	76.15	13.33	89.48
T		230.79	40.39	271.18

*month end  
date omitted*

## Sales Day Book

Date	Details	Goods	VAT	Total
2010				
2 Mar	Marshall Cavendish	657.30	115.03	722.33
6 Mar	Buywise Stores	973.74	170.40	1,144.14
11 Mar	Home Style	889.66	155.69	1,045.35
20 Mar	Imran Hassan	983.28	172.07	1,155.35
25 Mar	Economy Stores	926.88	162.20	1,089.08
30 Mar	Samuel Bishop	710.78	124.39	835.17
31 Mar		5,141.64	899.78	5,991.42

*N incorrect figure*

*own figure correct*

*Inaccurate cross cast of analysis columns N*

## Sales Returns Day Book

Date	Details	Goods	VAT	Total
2010				
8 Mar	Marshall Cavendish	65.73	11.50	77.23
16 Mar	Buywise Stores	126.94	22.21	149.15
28 Mar	Imran Hassan	98.88	17.30	116.18
29 Mar	Marcus Kingston <i>C</i>	599.80	104.97	704.77
<i>T</i>		891.35	155.98	1,047.33

*Incorrect day book*

*month end date omitted*

*Own figures accurate*