

OXFORD CAMBRIDGE AND RSA EXAMINATIONS

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

05527

**LEVEL 2 CERTIFICATE IN BOOKKEEPING
AND ACCOUNTING SKILLS**

05529

UNIT M9: MAINTAINING CONTROL ACCOUNTS

SAMPLE ASSESSMENT

TIME: 1 HOUR

INSTRUCTIONS TO CANDIDATES

- 1 You have TEN minutes to read through this assignment before the start of the assessment.
- 2 You must write the following Assignment Code in the appropriate boxes on the front of the Submission Cover Sheet: SAM
- 3 You should answer all questions.
- 4 You must use the answer booklet provided and attach your completed answer booklet to the Submission Cover Sheet.
- 5 Please write your answers clearly as you may incur errors for untidy work.
- 6 Answers should be written in ink or ballpoint pen.
- 7 Calculators may be used.
- 8 Correction fluid may be used.

Qfqual Qualification Reference Number: K/600/8770

This assignment consists of 5 printed pages and 1 blank page

You are responsible for maintaining the sales and purchase ledgers of Blossom Blinds. At the end of each month, you are required to prepare a sales ledger control account and reconcile the balance with the total customers' balances in the sales ledger.

You are also required to prepare a purchase ledger control account and reconcile the balance with the total suppliers' balances in the purchase ledger.

You are also required to prepare a tax control account.

On 1 March 2011, Blossom Blinds had the following balances in its ledgers:

Sales Ledger	£
Markasia Group	2,962.86
Shades & Shutters Ltd	4,739.32
Solaris Hotels	3,874.95

Purchase Ledger	
J T Crockitt & Son	739.58
Finola Fabrics	1,028.72
Hollybush Mills	1,969.90

		Assessment Criteria
1	Open sales ledger accounts and enter balances. Enter transactions from the day books on page 4 and cash book on page 5 into the sales ledger accounts and balance accounts. Prepare a sales ledger control account.	1.1
2	Balance sales ledger control account.	1.2
3	Open purchase ledger accounts and enter balances. Enter transactions from the day books on page 4 and cash book on page 5 into the purchase ledger accounts and balance accounts. Prepare a purchase ledger control account.	1.3
4	Balance purchase ledger control account.	1.4
5	Prepare a tax control account from information in the day books on page 4 and cash book on page 5.	1.5
6	Prepare a debtors' list and reconcile the balance on the sales ledger control account with the list of debtors.	2.1
7	Prepare a creditors' list and reconcile the balance on the purchase ledger control account with the list of creditors.	2.2
8	Balance the tax control account.	2.3

Blossom Blinds

Sales Day Book

DATE 2011		DETAIL	GOODS £	VAT £	TOTAL £
Mar	3	Shades & Shutters Ltd	1,658.70	331.74	1,990.44
	7	Solaris Hotels	930.45	186.09	1,116.54
	9	Markasia Group	1,572.80	314.56	1,887.36
	11	Solaris Hotels	806.24	161.24	967.48
	17	Shades & Shutters Ltd	2,769.75	553.95	3,323.70
	24	Markasia Group	1,925.30	385.06	2,310.36
	31		9,663.24	1,932.64	11,595.88

Sales Returns Day Book

DATE 2011		DETAIL	GOODS £	VAT £	TOTAL £
Mar	14	Solaris Hotels	185.69	37.13	222.82
	18	Markasia Group	72.75	14.55	87.30
	27	Shades & Shutters Ltd	104.20	20.84	125.04
	31		362.64	72.52	435.16

Purchases Day Book

DATE 2011		DETAIL	GOODS £	VAT £	TOTAL £
Mar	4	Hollybush Mills	590.79	118.15	708.94
	8	J T Crockitt & Son	305.45	61.09	366.54
	15	Finola Fabrics	716.30	143.26	859.56
	21	J T Crockitt & Son	482.60	96.52	579.12
	23	Hollybush Mills	650.25	130.05	780.30
	28	Finola Fabrics	807.85	161.57	969.42
	31		3,553.24	710.64	4,263.88

Purchase Returns Day Book

DATE 2011		DETAIL	GOODS £	VAT £	TOTAL £
Mar	17	J T Crockitt & Son	49.50	9.90	59.40
	25	Hollybush Mills	74.28	14.85	89.13
	31		123.78	24.75	148.53

Blossom Blinds

Cash Book

Date	Detail	Discount Allowed	Cash	Bank	Date	Detail	Cheque No	Discount Received	Cash	Bank
2011		£	£	£	2011			£	£	£
Mar 01	Balance b/d		872.94		Mar 01	Balance b/d				3,548.45
08	Solaris Hotels	51.39		1,095.25	07	Finola Fabrics	58896	32.50		650.32
10	Sales		690.30		14	Motor expenses			217.95	
10	VAT		138.06		14	VAT			43.59	
14	Markasia Group			810.94	21	J T Crockitt & Son	58897	24.32		486.74
18	Sales		426.75		24	Purchases			359.20	
18	VAT		85.35		24	VAT			71.84	
29	Shades & Shutters Ltd	132.15		2,642.70	25	Markasia Group R/D				810.94
30	Balance c/d			2,010.06	28	Hollybush Mills	58898	53.08		1,062.50
					31	Balance c/d			1,520.82	
		183.54	2,213.40	6,558.95				109.90	2,213.40	6,558.95
Apr 01	Balance b/d		1,520.82		Apr 01	Balance b/d				2,010.06

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