

AAT Level 2 Revision: Unit 2 Double Entry Book-keeping

Post the following transactions into the Day Books and then post the Totals into the T-accounts

1. You receive an invoice (no. 712) from a Supplier called “Vitality Vibes” (PL37) for £300 plus VAT
2. You receive an invoice (no. 267) from a Supplier called “NexGen Solutions” (PL53) for £196 plus VAT
3. You sent an invoice (no. 391) to a Customer called “EduElevate” (SL81) for £847 **inclusive of VAT**
4. You sent an invoice (no. 245) to a Customer called “ChicNest” (SL48) for £346 plus VAT

Post the following directly into the T-accounts (no Cashbook is used)

5. We pay Vitality Vibes £360 by Cheque
6. We receive CASH from ChicNest **to settle their account in full.**
7. We pay NexGen Solutions in full for invoice no. 267 by BACS direct credit.
8. We receive a Cheque from EduElevate for £847
9. We receive £7427 (inclusive of VAT) from cash-sales to the public, all with card transactions.
10. Post the wages for the month using the following Payroll Analysis:
Gross Wages of £5545.2; Employer NIC was £554.52; Net Wages Paid via BACS £4621; PAYE deductions of £739.36 and Employee NIC £184.84

Purchases Day Book						
Date	Supplier	Invoice No.	Folio	Gross Total	VAT	Net Amount
----	TOTALS	----	----			
DR / CR:	----	----	----			

Sales Day Book						
Date	Customer	Invoice No.	Folio	Gross Total	VAT	Net Amount
----	TOTALS	----	----			
DR / CR:	----	----	----			

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Debits		Credits	
Total:		Total:	

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Solutions:

Purchases Day Book						
Date	Supplier	Invoice No.	Folio	Gross Total	VAT	Net Amount
1.	Vitality Vibes	712	PL37	360	60	300
2.	NexGen Solutions	267	PL53	235.2	39.2	196
----	TOTALS	----	----	595.2	99.2	496
DR / CR:	----	----	----	CR PLCA	DR VAT	DR Purchases

Sales Day Book						
Date	Customer	Invoice No.	Folio	Gross Total	VAT	Net Amount
3.	EduElevate	391	SL81	847	141.17	705.83
4.	ChicNest	245	SL48	415.2	69.2	346
-----	TOTALS	-----	-----	1262.2	210.37	1051.83
DR / CR:	-----	-----	-----	DR RLCA	CR VAT	CR Sales

Receivables (RCLA)			
SDB	1262.2	415.2	Cash
		847	Bank

Payables (PLCA)			
Bank	360	595.2	PDB
Bank	235.2		

Sales			
		1051.83	SDB
		6189.17	Bank

Purchases			
PDB	496		

VAT			
PDB	99.2	210.37	SDB
		1237.83	Bank

Bank			
RLCA	847	360	PLCA
Sales + VAT	7427	235.2	PLCA
		4621	Wages Cont.

Debits		Credits	
Purchases	496	Sales	7241
Bank	3057.8	VAT	1349
Cash	415.2	HMRC	1478.72
Wages (Exp)	6099.72		
Total:	10,068.72	Total:	10,068.72

Cash			
RLCA	415.2		

Wages Expense			
W.C. (Gross)	5545.2		
W.C. (ER NIC)	554.52		

HMRC Liability			
		739.36	W.C. (PAYE)
		184.84	W.C. (EE NIC)
		554.52	W.C. (ER NIC)

Wages Control			
Bank	4621	5545.2	W.E. (Gross)
HMRC (L)	1478.72	554.52	W.E (ER NIC)