

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. 283) from a Supplier called “Epicurean Delight” (PL70) for £226 plus VAT
2. You receive an invoice (no. 513) from a Supplier called “SavorStreet” (PL42) for £219 plus VAT
3. You sent an invoice (no. 296) to a Customer called “Gourmet Grove” (SL11) for £921 **inclusive of VAT**
4. You sent an invoice (no. 175) to a Customer called “ChicNest” (SL32) for £472 plus VAT

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

5. We pay Epicurean Delight £271.2 by Cheque
6. We receive CASH from ChicNest **to settle their account in full.**
7. We pay SavorStreet in full for invoice no. 513 by BACS direct credit.
8. We receive a Cheque from Gourmet Grove for £921
9. We receive £6231 (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 £6796.8; Employer NIC was £679.68; Net Wages Paid via BACS £5664; PAYE deductions of £906.24 and Employee NIC £226.56

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.	Epicurean Delight	283	PL70	271.2	45.2	226
2.	SavorStreet	513	PL42	262.8	43.8	219
----	TOTALS	----	----	534	89	445
DR / CR:	----	----	----	CR PLCA	DR VAT	DR Purchases

Sales Day Book						
Date	Customer	Invoice No.	Folio	Gross Total	VAT	Net Amount
3.	Gourmet Grove	296	SL11	921	153.5	767.5
4.	ChicNest	175	SL32	566.4	94.4	472
-----	TOTALS	-----	-----	1487.4	247.9	1239.5
DR / CR:	-----	-----	-----	DR RLCA	CR VAT	CR Sales

Receivables (RCLA)			
SDB	1487.4	566.4	Cash
		921	Bank

Payables (PLCA)			
Bank	271.2	534	PDB
Bank	262.8		

Sales			
		1239.5	SDB
		5192.5	Bank

Purchases			
PDB	445		

VAT			
PDB	89	247.9	SDB
		1038.5	Bank

		Bank	
RLCA	921	271.2	PLCA
Sales + VAT	6231	262.8	PLCA
		5664	Wages Cont.

Debits		Credits	
Purchases	445	Sales	6432
Bank	954	VAT	1197.4
Cash	566.4	HMRC	1812.48
Wages (Exp)	7476.48		
Total:	9,441.88	Total:	9,441.88

Cash			
RLCA	566.4		
Wages Expense			
W.C. (Gross)	6796.8		
W.C. (ER NIC)	679.68		

HMRC Liability			
		906.24	W.C. (PAYE)
		226.56	W.C. (EE NIC)
		679.68	W.C. (ER NIC)
Wages Control			
Bank	5664	6796.8	W.E. (Gross)
HMRC (L)	1812.48	679.68	W.E (ER NIC)