

Level 2 Accounting

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Important notes

1 Choosing the correct document format

Some of the documents used in the Unit assessments of the OCR Level 2 Accounting qualification vary from Unit to Unit. It is therefore important to select the correct format. The documents provided here are therefore set out in Unit order.

2 Headings to documents

The blank documents in the OCR assessment answer pages are displayed without headings. Students taking assessments are expected to write these headings on the answer pages.

The documents provided here also lack headings. If students are unsure about the required headings, they should refer to the relevant chapter in the textbook

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Purchases Day Book

Purchase Returns Day Book

Sales Day Book

Sales Returns Day Book

LEDGER ACCOUNTS

Dr		Account				Cr	

Dr		Account				Cr	

Dr		Account				Cr	

LEDGER ACCOUNTS

Dr	Account						Cr

Dr	Account						Cr

Dr	Account						Cr

Dr	Account						Cr

CONTROL ACCOUNTS

Dr							Account	Cr

Dr							Account	Cr

CREDITORS' LIST

Name	£ p

DEBTORS' LIST

Name	£ p

