



# Mark Scheme (Results)

Summer 2019

Pearson Edexcel International GCSE  
In Accounting (4AC1)  
Paper 01 Introduction to Bookkeeping and  
Accounting

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## General Marking Guidance

- All candidates must receive the same treatment. Examiners must mark the first candidate in exactly the same way as they mark the last.
- Mark schemes should be applied positively. Candidates must be rewarded for what they have shown they can do rather than penalised for omissions.
- Examiners should mark according to the mark scheme not according to their perception of where the grade boundaries may lie.
- There is no ceiling on achievement. All marks on the mark scheme should be used appropriately.
- All the marks on the mark scheme are designed to be awarded. Examiners should always award full marks if deserved, i.e. if the answer matches the mark scheme. Examiners should also be prepared to award zero marks if the candidate's response is not worthy of credit according to the mark scheme.
- Where some judgement is required, mark schemes will provide the principles by which marks will be awarded and exemplification may be limited.
- When examiners are in doubt regarding the application of the mark scheme to a candidate's response, the team leader must be consulted.
- Crossed out work should be marked UNLESS the candidate has replaced it with an alternative response.

## SECTION A

Question number	Answer	Mark				
	<b>Award 1 mark as indicated each question.</b>					
<b>1</b>	<b>D</b> Statement of account	<b>(1)</b>				
<b>2</b>	<b>B</b> Journal	<b>(1)</b>				
<b>3</b>	<b>A</b> Purchases day book	<b>(1)</b>				
<b>4</b>	<b>C</b> Prompt payment	<b>(1)</b>				
<b>5</b>	<b>D</b> Principle	<b>(1)</b>				
<b>6</b>	<b>B</b> Installation of air conditioning	<b>(1)</b>				
<b>7</b>	<b>B</b> Materiality	<b>(1)</b>				
<b>8</b>	<b>C</b> Capital – Liabilities = Assets	<b>(1)</b>				
<b>9</b>	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;"><b>D</b> Account to be debited</td> <td style="width: 50%;"><b>Account to be credited</b></td> </tr> <tr> <td>Stationery</td> <td>Equity</td> </tr> </table>	<b>D</b> Account to be debited	<b>Account to be credited</b>	Stationery	Equity	<b>(1)</b>
<b>D</b> Account to be debited	<b>Account to be credited</b>					
Stationery	Equity					
<b>10</b>	<b>A</b> Bank is a creditor to the business	<b>(1)</b>				

**TOTAL FOR QUESTIONS 1-10 = 10 MARKS**

Question number	Answer	Mark				
11	<b>Award 1 mark for each correct figure as indicated.</b>	<b>(5)</b>				
	<b>Credit Note</b> <b>Supreme Furniture</b> <b>23 High Road</b> <b>London</b> <b>SW7 6BY</b>					
	John Win 104 May Cottage London NS17 4BQ		Credit note No. 122			
			Date 15 April 2019			
	<b>Description</b>		<b>Quantity</b>	<b>Unit Cost</b>	<b>Total Cost</b>	
				<b>\$</b>	<b>\$</b>	
	Dining chairs		4	27.50	110.00	<b>(1)</b>
	Sofa chairs		2	212.50	425.00	<b>(1)</b>
	<b>Subtotal</b>			535.00	<b>(1of)</b>	
	<b>Trade discount 10%</b>			53.50	<b>(1of)</b>	
<b>Total</b>			481.50	<b>(1of)</b>		
<b>Reason:</b> Faulty goods						

**TOTAL FOR QUESTION 11 = 5 MARKS**

Question number	Answer	M																																																
12	<p><b>Award 1 mark for 2 correct entries.</b></p> <p style="text-align: center;"><b>Aung</b></p> <p style="text-align: center;"><b>Trial balance at 31 May 2019</b></p> <table border="1" data-bbox="300 349 1310 1196"> <thead> <tr> <th></th> <th style="text-align: center;">\$</th> <th style="text-align: center;">Debit \$</th> <th style="text-align: center;">Credit \$</th> </tr> </thead> <tbody> <tr> <td>Bank overdraft</td> <td style="text-align: right;">3 500</td> <td></td> <td style="text-align: right;">3 500</td> </tr> <tr> <td>Depreciation charge</td> <td style="text-align: right;">1 400</td> <td style="text-align: right;">1 400</td> <td></td> </tr> <tr> <td>Equity</td> <td style="text-align: right;">25 000</td> <td></td> <td style="text-align: right;">25 000</td> </tr> <tr> <td>General expenses</td> <td style="text-align: right;">6 355</td> <td style="text-align: right;">6 355</td> <td></td> </tr> <tr> <td>Machinery - accumulated depreciation</td> <td style="text-align: right;">15 400</td> <td></td> <td style="text-align: right;">15 400</td> </tr> <tr> <td>Machinery - cost</td> <td style="text-align: right;">70 000</td> <td style="text-align: right;">70 000</td> <td></td> </tr> <tr> <td>Petty cash</td> <td style="text-align: right;">145</td> <td style="text-align: right;">145</td> <td></td> </tr> <tr> <td>Purchases</td> <td style="text-align: right;">102 850</td> <td style="text-align: right;">102 850</td> <td></td> </tr> <tr> <td>Rental income</td> <td style="text-align: right;">1 850</td> <td></td> <td style="text-align: right;">1 850</td> </tr> <tr> <td>Revenue</td> <td style="text-align: right;">135 000</td> <td></td> <td style="text-align: right;">135 000</td> </tr> <tr> <td><b>Total</b></td> <td></td> <td style="text-align: right;"><u>180 750</u></td> <td style="text-align: right;"><u>180 750</u></td> </tr> </tbody> </table>		\$	Debit \$	Credit \$	Bank overdraft	3 500		3 500	Depreciation charge	1 400	1 400		Equity	25 000		25 000	General expenses	6 355	6 355		Machinery - accumulated depreciation	15 400		15 400	Machinery - cost	70 000	70 000		Petty cash	145	145		Purchases	102 850	102 850		Rental income	1 850		1 850	Revenue	135 000		135 000	<b>Total</b>		<u>180 750</u>	<u>180 750</u>	<b>(5)</b>
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**TOTAL FOR QUESTION 12 = 5 MARKS**

Question number	Answer	M
13(a)	Award 1 mark as indicated. \$1 500 (1)	(1)

Question number	Answer AO2(4)	Mark																														
13(b)	<p>Award 1 mark for correct date, details and amounts in combination.</p> <p style="text-align: center;"><b>Provision for Irrecoverable Debts Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>31 March 2019</td> <td>Balance c/d</td> <td>1 500</td> <td>1 April 2018</td> <td>Balance b/d</td> <td>1 250 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td>31 March 2019</td> <td>Income statement</td> <td>250 (1of)</td> </tr> <tr> <td></td> <td></td> <td><u>1 500</u></td> <td></td> <td></td> <td><u>1 500</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td>1 April 2019</td> <td>Balance b/d</td> <td>1 500 (2/1of)</td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	31 March 2019	Balance c/d	1 500	1 April 2018	Balance b/d	1 250 (1)				31 March 2019	Income statement	250 (1of)			<u>1 500</u>			<u>1 500</u>				1 April 2019	Balance b/d	1 500 (2/1of)	(4)
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**TOTAL FOR QUESTION 13 = 5 MARKS**

**TOTAL MARKS FOR SECTION A = 25 MARKS**



## SECTION B

Question number	Answer	Mark
14 (a)	<p><b>Award 1 mark for each reason up to a maximum of 2 marks.</b></p> <p>To monitor and control the expenses <b>(1)</b>. To keep the main cash book free from small expenses <b>(1)</b>. To train junior employees <b>(1)</b>. To record small transactions <b>(1)</b>. To reduce the workload of the main cashier <b>(1)</b>.</p>	<b>(2)</b>



Question number	Answer	Mark
14(b)	Award 1 mark for each row with correct amount and voucher in the correct column. Award 1 mark for all correct details and dates.	(11)

**Petty Cash Book**

Receipts \$	Date 2019	Details	Voucher number	Payments \$	Cleaning \$	Postage \$	Refreshments \$	Travel \$	Ledger Accounts \$
150.00 (1)	1 Jan	Balance b/d							
	2 Jan	Postage stamps	101	11.50		11.50 (1)			
	8 Jan	Sales manager	102	22.50				22.50 (1)	
	15 Jan	John	103	35.00					35.00 (1)
	22 Jan	Coffee, tea and sugar	104	17.75			17.75 (1)		
	26 Jan	Postage stamps	105	8.50		8.50 (1)			
	31 Jan	Cleaner's wages	106	15.00	15.00 (1)				
				110.25	15.00	20.00	17.75	22.50	35.00 (1of)
110.25 (1 of)	31 Jan	Cash book/bank							
	31 Jan	Balance c/d		150.00					
<u>260.25</u>				<u>260.25</u>					
150.00 (1)	1 Feb	Balance b/d							

Question number	Answer	Mark			
14(c)	<b>Award marks as indicated.</b> <table border="1" data-bbox="300 383 678 517"><tr><td data-bbox="300 383 678 432"><b>Accounting concept</b></td></tr><tr><td data-bbox="300 432 678 477">Business entity <b>(1)</b></td></tr><tr><td data-bbox="300 477 678 517">Materiality <b>(1)</b></td></tr></table>	<b>Accounting concept</b>	Business entity <b>(1)</b>	Materiality <b>(1)</b>	<b>(2)</b>
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**TOTAL FOR QUESTION 14 = 15 MARKS**



Question number	Answer	M
15(a)	<p><b>Award marks as indicated.</b> <b>Award up to 2 marks for the identification and up to 2 marks for development.</b> <b>Award 1 mark for overall evaluation.</b></p> <p><b>Sample answer</b></p> <p>Provides the total figures for receivables and payables <b>(1)</b>, which can be used to prepare the financial statements <b>(1)</b>.</p> <p>Used to prevent fraud <b>(1)</b> as these are normally produced by a different person to who produced the subsidiary ledger accounts <b>(1)</b>.</p> <p>Used to identify errors <b>(1)</b> as the control accounts is reconciled with the subsidiary ledger accounts <b>(1)</b>.</p> <p><b>Accept any other appropriate responses.</b></p>	<b>(5)</b>

Question Number	Answer																																																							
15(b)	<p><b>Award 1 mark for correct amount.</b> <b>Award 1 mark for all correct dates and details.</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="6" style="text-align: center;">Trade Receivables Ledger Control Account</th> </tr> <tr> <th style="width: 15%;">Date</th> <th style="width: 20%;">Details</th> <th style="width: 15%;">\$</th> <th style="width: 15%;">Date</th> <th style="width: 20%;">Details</th> <th style="width: 15%;">\$</th> </tr> </thead> <tbody> <tr> <td>1 June 2017</td> <td>Balance b/d</td> <td style="text-align: right;">65 450</td> <td>31 May 2018</td> <td>Returns inwards book</td> <td style="text-align: right;">4 567 <b>(1)</b></td> </tr> <tr> <td>31 May 2018</td> <td>Sales day book</td> <td style="text-align: right;">255 895 <b>(1)</b></td> <td></td> <td>Journal/ (Irrecoverable debts)</td> <td style="text-align: right;">11 500 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Cash book</td> <td style="text-align: right;">228 955 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Journal/ (Set off - Trade payables ledger control)</td> <td style="text-align: right;">7 895 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Balance c/d</td> <td style="text-align: right;">68 428</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>321 345</u></td> <td></td> <td></td> <td style="text-align: right;"><u>321 345</u></td> </tr> <tr> <td>1 June 2018</td> <td>Balance b/d</td> <td style="text-align: right;">68 428 <b>(1 of)</b></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Trade Receivables Ledger Control Account						Date	Details	\$	Date	Details	\$	1 June 2017	Balance b/d	65 450	31 May 2018	Returns inwards book	4 567 <b>(1)</b>	31 May 2018	Sales day book	255 895 <b>(1)</b>		Journal/ (Irrecoverable debts)	11 500 <b>(1)</b>					Cash book	228 955 <b>(1)</b>					Journal/ (Set off - Trade payables ledger control)	7 895 <b>(1)</b>					Balance c/d	68 428			<u>321 345</u>			<u>321 345</u>	1 June 2018	Balance b/d	68 428 <b>(1 of)</b>				<b>(7)</b>
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Question number	Answer	Mark
15(c)	<p><b>Award marks as indicated up to a maximum of 3 marks.</b></p> <p>Discount allowed <b>(1)</b>                      Dishonoured cheques <b>(1)</b>                      Interest charged <b>(1)</b>                      Irrecoverable debts recovered <b>(1)</b></p>	<b>(3)</b>

**TOTAL FOR QUESTION 15 = 15 MARKS**



Question number	Answer	M
16(a)	<p><b>Award up to 2 marks for the correct difference.</b></p> <p>Capital expenditure generates benefit for longer than one year <b>(1)</b> whereas revenue expenditure generates benefit for shorter than one year <b>(1)</b>.</p> <p><b>OR</b></p> <p>Capital expenditure is shown in the statement of financial position <b>(1)</b> whereas revenue expenditure is shown in the income statement <b>(1)</b>.</p>	<b>(2)</b>

Question number	Answer	Mark
16(b)	<p><b>Award 1 mark for each concept up to maximum of 2 marks.</b></p> <p>Accruals/matching <b>(1)</b>. Consistency <b>(1)</b>. Prudence <b>(1)</b>.</p>	<b>(2)</b>

Question number	Answer	Mark
16(c)	<p><b>Award 1 mark as indicated up to a maximum of 3 marks.</b></p> <p>Wear and tear <b>(1)</b> Obsolescence <b>(1)</b> Passage of time <b>(1)</b> Depletion <b>(1)</b></p>	<b>(3)</b>

Question number	Answer																															
16(d)	<p><b>Award 1 mark for correct amount.</b> <b>Award 1 mark for all correct dates and details.</b></p> <p style="text-align: center;"><b>Provision for Depreciation - Motor Vehicles Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>1 January 2019</td> <td>Disposal</td> <td style="text-align: right;">10 000 <b>(1)</b></td> <td>1 April 2018</td> <td>Balance b/d</td> <td style="text-align: right;">20 000</td> </tr> <tr> <td>31 March 2019</td> <td>Balance c/d</td> <td style="text-align: right;">18 000</td> <td>31 March 2019</td> <td>Income statement</td> <td style="text-align: right;">8 000 <b>(1 of)</b></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>28 000</u></td> <td></td> <td></td> <td style="text-align: right;"><u>28 000</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td>1 April 2019</td> <td>Balance b/d</td> <td style="text-align: right;">18 000 <b>(1 of)</b></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	1 January 2019	Disposal	10 000 <b>(1)</b>	1 April 2018	Balance b/d	20 000	31 March 2019	Balance c/d	18 000	31 March 2019	Income statement	8 000 <b>(1 of)</b>			<u>28 000</u>			<u>28 000</u>				1 April 2019	Balance b/d	18 000 <b>(1 of)</b>	<b>(4)</b>
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Question number	Answer	Mark																														
16(e)	<p><b>Award 1 mark for correct amount.</b> <b>Award 1 mark for all correct dates and details.</b></p> <p style="text-align: center;"><b>Disposal Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>1 January 2019</td> <td>Motor vehicle</td> <td style="text-align: right;">50 000 <b>(1)</b></td> <td>1 January 2019</td> <td>Provision for depreciation</td> <td style="text-align: right;">10 000 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Cash book-(Bank)</td> <td style="text-align: right;">35 500</td> </tr> <tr> <td></td> <td></td> <td></td> <td>31 March 2019</td> <td>Income statement</td> <td style="text-align: right;">4 500 <b>(1 of)</b></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>50 000</u></td> <td></td> <td></td> <td style="text-align: right;"><u>50 000</u></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	1 January 2019	Motor vehicle	50 000 <b>(1)</b>	1 January 2019	Provision for depreciation	10 000 <b>(1)</b>					Cash book-(Bank)	35 500				31 March 2019	Income statement	4 500 <b>(1 of)</b>			<u>50 000</u>			<u>50 000</u>	<b>(4)</b>
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**TOTAL FOR QUESTION 16 = 15 MARKS**



Question number	Answer	Mark
17(a)	<p><b>Award 1 mark for each purpose up to 2 marks.</b></p> <p>To balance the trial balance <b>(1)</b>. To help in the correction of errors <b>(1)</b>.</p> <p><b>Accept alternative answers.</b></p>	<b>(2)</b>

Question number	Answer	Mark												
17(b)	<p><b>Award 1 mark for correct date, detail and amounts in combination.</b></p> <table border="1" data-bbox="263 801 1350 1279"> <thead> <tr> <th data-bbox="263 801 574 898">Scenario</th> <th data-bbox="574 801 818 898">Type of error</th> <th data-bbox="818 801 1070 898">Account to be Debited</th> <th data-bbox="1070 801 1350 898">Account to be Credited</th> </tr> </thead> <tbody> <tr> <td data-bbox="263 898 574 1055">A payment received from Jon, \$200, was entered in Ron's account</td> <td data-bbox="574 898 818 1055">Commission <b>(1)</b></td> <td data-bbox="818 898 1070 1055">Ron <b>(1)</b></td> <td data-bbox="1070 898 1350 1055">Jon <b>(1)</b></td> </tr> <tr> <td data-bbox="263 1055 574 1279">A cheque, \$376, for wages was entered in the cashbook and the wages account as \$367</td> <td data-bbox="574 1055 818 1279">Original entry <b>(1)</b></td> <td data-bbox="818 1055 1070 1279">Wages <b>(1)</b></td> <td data-bbox="1070 1055 1350 1279">Bank <b>(1)</b></td> </tr> </tbody> </table>	Scenario	Type of error	Account to be Debited	Account to be Credited	A payment received from Jon, \$200, was entered in Ron's account	Commission <b>(1)</b>	Ron <b>(1)</b>	Jon <b>(1)</b>	A cheque, \$376, for wages was entered in the cashbook and the wages account as \$367	Original entry <b>(1)</b>	Wages <b>(1)</b>	Bank <b>(1)</b>	<b>(6)</b>
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Question number	Answer	Mark
17(c)	<p><b>Award up to 4 marks for points related to accuracy. Award 1 mark for overall evaluation.</b></p> <p><b>Sample answer</b></p> <p>Business accounts will be more accurate because all the ledger accounts will be updated automatically <b>(1)</b>, however, if the wrong amount is entered this will not be identified <b>(1)</b>.</p> <p>The business will be able to reduce the number of errors through constant monitoring <b>(1)</b> therefore producing accurate financial statements <b>(1)</b>.</p> <p>Overall, Mohan's business accounts would be more accurate <b>(1)</b>.</p> <p><b>Accept any other appropriate responses.</b></p>	<b>(5)</b>

Question number	Answer	Mark
17(d)	<p><b>Award 2 marks as indicated.</b></p> <p>Passwords <b>(1)</b>. Firewall <b>(1)</b>.</p>	<b>(2)</b>

**TOTAL FOR QUESTION 17 = 15 MARKS**



Question number	Answer	Mark
18(a)	<p><b>Award 1 mark for each advantage up to maximum of 2 marks.</b></p> <p>Easy to set up (1). Keeps all profit (1). Retains full control (1). Quick decision making (1).</p>	(2)

Question number	Answer	Mark
18(b)	<p><b>Award 1 mark for each advantage up to maximum of 2 marks.</b></p> <p>Suppliers (1). Providers of external finance (1). Customers (1). Owners (1). Competitors (1). Employees (1). Government (1). Investors (1).</p>	(2)

Question number	Answer	Mark																																								
18(c)(i)	<p><b>Award 1 mark for correct amount.</b> <b>Award 1 mark for all correct dates and details.</b></p> <p style="text-align: center;"><b>Rental Income Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> <th></th> </tr> </thead> <tbody> <tr> <td>1 April 2018</td> <td>Balance b/d</td> <td style="text-align: right;">200 (1)</td> <td>1 April 2018</td> <td>Cash book (Bank)</td> <td style="text-align: right;">800</td> <td rowspan="3" style="vertical-align: middle; text-align: center;">} (1) for all</td> </tr> <tr> <td>31 March 2019</td> <td>Income statement</td> <td style="text-align: right;">2 850 (2/1of)</td> <td>1 July 2018</td> <td>Cash book (Bank)</td> <td style="text-align: right;">1 500</td> </tr> <tr> <td>31 March 2019</td> <td>Balance c/d</td> <td style="text-align: right;">750 (1)</td> <td>1 January 2019</td> <td>Cash book (Bank)</td> <td style="text-align: right;">1 500</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>3 800</u></td> <td></td> <td></td> <td style="text-align: right;"><u>3 800</u></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>1 April 2019</td> <td>Balance b/d</td> <td style="text-align: right;">750 (1 of)</td> <td></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$		1 April 2018	Balance b/d	200 (1)	1 April 2018	Cash book (Bank)	800	} (1) for all	31 March 2019	Income statement	2 850 (2/1of)	1 July 2018	Cash book (Bank)	1 500	31 March 2019	Balance c/d	750 (1)	1 January 2019	Cash book (Bank)	1 500			<u>3 800</u>			<u>3 800</u>					1 April 2019	Balance b/d	750 (1 of)		(7)
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Question number	Answer	Mark																		
18(c) (ii)	<p data-bbox="280 383 710 416"><b>Award marks as indicated.</b></p> <table border="1" data-bbox="280 461 1394 730"> <thead> <tr> <th data-bbox="280 461 668 510"></th> <th colspan="2" data-bbox="673 461 1394 510">Balance at 1 April</th> </tr> <tr> <th data-bbox="280 510 668 555"></th> <th data-bbox="673 510 1031 555">2018</th> <th data-bbox="1035 510 1394 555">2019</th> </tr> </thead> <tbody> <tr> <td data-bbox="280 555 668 600">Other payables</td> <td data-bbox="673 555 1031 600"></td> <td data-bbox="1035 555 1394 600">✓</td> </tr> <tr> <td data-bbox="280 600 668 645">Other receivables</td> <td data-bbox="673 600 1031 645">✓</td> <td data-bbox="1035 600 1394 645"></td> </tr> <tr> <td data-bbox="280 645 668 689">Current assets</td> <td data-bbox="673 645 1031 689">✓</td> <td data-bbox="1035 645 1394 689"></td> </tr> <tr> <td data-bbox="280 689 668 730">Current liabilities</td> <td data-bbox="673 689 1031 730"></td> <td data-bbox="1035 689 1394 730">✓</td> </tr> </tbody> </table>		Balance at 1 April			2018	2019	Other payables		✓	Other receivables	✓		Current assets	✓		Current liabilities		✓	(4)
	Balance at 1 April																			
	2018	2019																		
Other payables		✓																		
Other receivables	✓																			
Current assets	✓																			
Current liabilities		✓																		

**TOTAL FOR QUESTION 18 = 15 MARKS**

**TOTAL MARKS FOR SECTION B = 75 MARKS**

**TOTAL MARKS FOR PAPER = 100 MARKS**

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