



# Mark Scheme (Results)

January 2020

Pearson Edexcel International GCSE  
In Accounting 4AC1 Paper 01

Introduction to Bookkeeping and Accounting

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## SECTION A

Question number	Answer	Mark
	<b>Award 1 mark as indicated each question.</b>	
<b>1</b>	<b>A</b> Payables ledger	<b>(1)</b>
<b>2</b>	<b>A</b> Bank statement	<b>(1)</b>
<b>3</b>	<b>D</b> Returned cheque	<b>(1)</b>
<b>4</b>	<b>D</b> Prudence	<b>(1)</b>
<b>5</b>	<b>B</b> Credit discounts received	<b>(1)</b>
<b>6</b>	<b>C</b> Materiality	<b>(1)</b>
<b>7</b>	<b>B</b> Incorrect addition of the total column of the sales day book	<b>(1)</b>
<b>8</b>	<b>C</b> \$25	<b>(1)</b>
<b>9</b>	<b>C</b> Debit Drawings; Credit Bank	<b>(1)</b>
<b>10</b>	<b>A</b> Non-current assets overstated; Profit for the year overstated	<b>(1)</b>

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

Question number	Answer	Mark																																																				
11	<p><b>Award 1 mark for each correct figure as indicated.</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td colspan="4" style="text-align: center;"><b>Invoice</b></td> </tr> <tr> <td colspan="4" style="text-align: center;"><b>XS Supplies</b></td> </tr> <tr> <td colspan="4" style="text-align: center;"><b>Water Street</b></td> </tr> <tr> <td colspan="4" style="text-align: center;"><b>Birmingham</b></td> </tr> <tr> <td colspan="4" style="text-align: center;"><b>B18 3WY</b></td> </tr> <tr> <td colspan="2">Lee Trading 16 Outwood Road Leeds LS11 2AB</td> <td colspan="2">Invoice No 3240</td> </tr> <tr> <td colspan="2"></td> <td colspan="2">Date 27 November 2019</td> </tr> <tr> <td>Quantity</td> <td>Description</td> <td>Unit cost \$</td> <td>Total cost \$</td> </tr> <tr> <td>150</td> <td>CD cases</td> <td>1.20</td> <td>180.00 <b>(1)</b></td> </tr> <tr> <td>400</td> <td>CD label sheets</td> <td>0.40</td> <td>160.00 <b>(1)</b></td> </tr> <tr> <td colspan="3">Sub total</td> <td>340.00 <b>(1of)</b></td> </tr> <tr> <td colspan="3">Trade discount 20%</td> <td>68.00 <b>(1of)</b></td> </tr> <tr> <td colspan="3">Total</td> <td>272.00 <b>(1of)</b></td> </tr> </table>	<b>Invoice</b>				<b>XS Supplies</b>				<b>Water Street</b>				<b>Birmingham</b>				<b>B18 3WY</b>				Lee Trading 16 Outwood Road Leeds LS11 2AB		Invoice No 3240				Date 27 November 2019		Quantity	Description	Unit cost \$	Total cost \$	150	CD cases	1.20	180.00 <b>(1)</b>	400	CD label sheets	0.40	160.00 <b>(1)</b>	Sub total			340.00 <b>(1of)</b>	Trade discount 20%			68.00 <b>(1of)</b>	Total			272.00 <b>(1of)</b>	<b>(5)</b>
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**TOTAL FOR QUESTION 11 = 5 MARKS**

Question number	Answer	Mark																		
12	<p><b>Award marks as indicated.</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Transaction</th> <th>Capital expenditure</th> <th>Revenue expenditure</th> </tr> </thead> <tbody> <tr> <td>Delivery costs of a new motor vehicle</td> <td style="text-align: center;">✓ <b>(1)</b></td> <td></td> </tr> <tr> <td>Motor vehicle insurance</td> <td></td> <td style="text-align: center;">✓ <b>(1)</b></td> </tr> <tr> <td>Installation costs of new machinery</td> <td style="text-align: center;">✓ <b>(1)</b></td> <td></td> </tr> <tr> <td>Legal costs on purchase of business premises</td> <td style="text-align: center;">✓ <b>(1)</b></td> <td></td> </tr> <tr> <td>Bank interest on loan to purchase business premises</td> <td></td> <td style="text-align: center;">✓ <b>(1)</b></td> </tr> </tbody> </table>	Transaction	Capital expenditure	Revenue expenditure	Delivery costs of a new motor vehicle	✓ <b>(1)</b>		Motor vehicle insurance		✓ <b>(1)</b>	Installation costs of new machinery	✓ <b>(1)</b>		Legal costs on purchase of business premises	✓ <b>(1)</b>		Bank interest on loan to purchase business premises		✓ <b>(1)</b>	<b>(5)</b>
Transaction	Capital expenditure	Revenue expenditure																		
Delivery costs of a new motor vehicle	✓ <b>(1)</b>																			
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Installation costs of new machinery	✓ <b>(1)</b>																			
Legal costs on purchase of business premises	✓ <b>(1)</b>																			
Bank interest on loan to purchase business premises		✓ <b>(1)</b>																		

**TOTAL FOR QUESTION 12 = 5 MARKS**

Question number	Answer	Mark						
<b>13 (a)</b>	<b>Award marks as indicated.</b>  \$938 <b>(2) W</b>  <b>W</b>  <table style="margin-left: 40px;"> <tr> <td>Trade receivables</td> <td style="text-align: right;">\$ 23 620</td> </tr> <tr> <td>Irrecoverable debt</td> <td style="text-align: right;">(170)</td> </tr> <tr> <td></td> <td style="text-align: right;"><b>23 450 (1) x 4% = \$938 (1of)</b></td> </tr> </table>	Trade receivables	\$ 23 620	Irrecoverable debt	(170)		<b>23 450 (1) x 4% = \$938 (1of)</b>	<b>(2)</b>
Trade receivables	\$ 23 620							
Irrecoverable debt	(170)							
	<b>23 450 (1) x 4% = \$938 (1of)</b>							

Question number	Answer	Mark																														
<b>13 (b)</b>	<b>Award marks for each correct date, detail and amount in combination on the correct side.</b>  <p style="text-align: center;"><b>Irrecoverable Debts Account</b></p> <table border="1" style="margin-left: 40px; width: 100%;"> <thead> <tr> <th style="width: 15%;">Date</th> <th style="width: 35%;">Details</th> <th style="width: 15%;">\$</th> <th style="width: 15%;">Date</th> <th style="width: 30%;">Details</th> <th style="width: 10%;">\$</th> </tr> </thead> <tbody> <tr> <td>2019 Oct 31</td> <td>Income statement</td> <td style="text-align: right;">27 <b>(1of)</b></td> <td>2018 Nov 1</td> <td>Balance b/d</td> <td style="text-align: right;">965 <b>(1)</b></td> </tr> <tr> <td>31</td> <td>Balance c/d</td> <td style="text-align: right;">938</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">965</td> <td></td> <td></td> <td style="text-align: right;">965</td> </tr> <tr> <td></td> <td></td> <td></td> <td>2019 Nov 1</td> <td>Balance b/d</td> <td style="text-align: right;">938 <b>(1of)</b></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	2019 Oct 31	Income statement	27 <b>(1of)</b>	2018 Nov 1	Balance b/d	965 <b>(1)</b>	31	Balance c/d	938						965			965				2019 Nov 1	Balance b/d	938 <b>(1of)</b>	<b>(3)</b>
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		965			965																											
			2019 Nov 1	Balance b/d	938 <b>(1of)</b>																											

**TOTAL FOR QUESTION 13 = 5 MARKS**

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

## SECTION B

Question number	Answer	Mark												
14(a)	<p><b>Award marks as indicated.</b></p> <table border="1"> <thead> <tr> <th>Transaction</th> <th>Business document</th> <th>Book of original entry</th> </tr> </thead> <tbody> <tr> <td>Purchased a new motor vehicle on credit, \$5 000</td> <td>Invoice (1)</td> <td>Journal (1)</td> </tr> <tr> <td>Purchased postage stamps, \$3</td> <td>Petty cash voucher (1)</td> <td>Petty cash book (1)</td> </tr> <tr> <td>Sold goods for cash, \$910</td> <td>Cash receipt (1)</td> <td>Cash book (1)</td> </tr> </tbody> </table>	Transaction	Business document	Book of original entry	Purchased a new motor vehicle on credit, \$5 000	Invoice (1)	Journal (1)	Purchased postage stamps, \$3	Petty cash voucher (1)	Petty cash book (1)	Sold goods for cash, \$910	Cash receipt (1)	Cash book (1)	(6)
Transaction	Business document	Book of original entry												
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Question number	Answer	Mark																																										
14(b)	<p><b>Award 1 mark for each correct figure as indicated plus 1 mark for correct dates and details.</b></p> <p style="text-align: center;"><b>Shania Account</b></p> <table border="1"> <thead> <tr> <th>Date 2019</th> <th>Details</th> <th>\$</th> <th>Date 2019</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>Dec 1</td> <td>Balance b/d</td> <td>480 (1)</td> <td>Dec 14</td> <td>Sales returns book</td> <td>35 (1)</td> </tr> <tr> <td>9</td> <td>Sales book</td> <td>195(1)</td> <td>27</td> <td>Cash book</td> <td>456 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td>27</td> <td>Cash book /Discount allowed</td> <td>24(1of)</td> </tr> <tr> <td></td> <td></td> <td></td> <td>31</td> <td>Balance c/d</td> <td>160</td> </tr> <tr> <td></td> <td></td> <td><u>675</u></td> <td></td> <td></td> <td><u>675</u></td> </tr> <tr> <td>2020 Jan 1</td> <td>Balance b/d</td> <td>160 (1of)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date 2019	Details	\$	Date 2019	Details	\$	Dec 1	Balance b/d	480 (1)	Dec 14	Sales returns book	35 (1)	9	Sales book	195(1)	27	Cash book	456 (1)				27	Cash book /Discount allowed	24(1of)				31	Balance c/d	160			<u>675</u>			<u>675</u>	2020 Jan 1	Balance b/d	160 (1of)				(7)
Date 2019	Details	\$	Date 2019	Details	\$																																							
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Question number	Answer	Mark
14(c)(i)	<p><b>Award 1 mark as indicated.</b></p> <p>To inform the customer of the outstanding balance on their account (1).</p>	(1)

Question number	Answer	Mark
14(c)(ii)	<p><b>Award 1 mark as indicated.</b></p> <p>To inform the supplier of the transactions being settled (1).</p>	(1)

**TOTAL FOR QUESTION 14 = 15 MARKS**

Question number	Answer	Mark
15(a)	<p><b>Award marks as indicated.</b></p> <p>The main purpose of a trial balance is to check the <b>arithmetical (1) accuracy (1)</b> of the double entry.</p>	<b>(2)</b>

Question number	Answer	Mark								
15(b)	<p><b>Award marks as indicated.</b></p> <table border="1" data-bbox="288 683 1378 1137"> <thead> <tr> <th data-bbox="288 683 896 723">Error</th> <th data-bbox="896 683 1378 723">Type of error</th> </tr> </thead> <tbody> <tr> <td data-bbox="288 723 896 871">A payment for motor expenses had been posted to the motor vehicle account.</td> <td data-bbox="896 723 1378 871">Principle (1)</td> </tr> <tr> <td data-bbox="288 871 896 983">A payment for general expenses had not been recorded.</td> <td data-bbox="896 871 1378 983">Omission (1)</td> </tr> <tr> <td data-bbox="288 983 896 1137">A payment for general expenses had been posted to the motor expenses account.</td> <td data-bbox="896 983 1378 1137">Commission (1)</td> </tr> </tbody> </table>	Error	Type of error	A payment for motor expenses had been posted to the motor vehicle account.	Principle (1)	A payment for general expenses had not been recorded.	Omission (1)	A payment for general expenses had been posted to the motor expenses account.	Commission (1)	<b>(3)</b>
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Question number	Answer	Mar																																																											
15(c)	<p><b>Award 1 mark for each pair of correct entries.</b>  <b>Award 1of mark for suspense account.</b>  <b>Award 1of mark for matching totals.</b></p> <p style="text-align: center;"><b>Trial Balance at 31 December 2019</b></p> <table border="1" data-bbox="256 434 1347 1447"> <thead> <tr> <th data-bbox="256 434 852 546" rowspan="2">Account</th> <th colspan="2" data-bbox="852 434 1347 472">Trial balance</th> </tr> <tr> <th data-bbox="852 472 1121 546">Debit \$</th> <th data-bbox="1121 472 1347 546">Credit \$</th> </tr> </thead> <tbody> <tr> <td data-bbox="256 546 852 595">Bank overdraft</td> <td data-bbox="852 546 1121 595"></td> <td data-bbox="1121 546 1347 595">770</td> </tr> <tr> <td data-bbox="256 595 852 645">Carriage inwards</td> <td data-bbox="852 595 1121 645">880</td> <td data-bbox="1121 595 1347 645"></td> </tr> <tr> <td data-bbox="256 645 852 694">Discount allowed</td> <td data-bbox="852 645 1121 694">340</td> <td data-bbox="1121 645 1347 694"></td> </tr> <tr> <td data-bbox="256 694 852 743">Drawings</td> <td data-bbox="852 694 1121 743">4 500</td> <td data-bbox="1121 694 1347 743"></td> </tr> <tr> <td data-bbox="256 743 852 792">Equity</td> <td data-bbox="852 743 1121 792"></td> <td data-bbox="1121 743 1347 792">9 090</td> </tr> <tr> <td data-bbox="256 792 852 842">General expenses</td> <td data-bbox="852 792 1121 842">15 110</td> <td data-bbox="1121 792 1347 842"></td> </tr> <tr> <td data-bbox="256 842 852 891">Inventory</td> <td data-bbox="852 842 1121 891">12 260</td> <td data-bbox="1121 842 1347 891"></td> </tr> <tr> <td data-bbox="256 891 852 940">Irrecoverable debts</td> <td data-bbox="852 891 1121 940">700</td> <td data-bbox="1121 891 1347 940"></td> </tr> <tr> <td data-bbox="256 940 852 990">Motor expenses</td> <td data-bbox="852 940 1121 990">2 400</td> <td data-bbox="1121 940 1347 990"></td> </tr> <tr> <td data-bbox="256 990 852 1039">Motor vehicle – cost</td> <td data-bbox="852 990 1121 1039">9 800</td> <td data-bbox="1121 990 1347 1039"></td> </tr> <tr> <td data-bbox="256 1039 852 1088">Motor vehicle - accumulated depreciation</td> <td data-bbox="852 1039 1121 1088"></td> <td data-bbox="1121 1039 1347 1088">2 440</td> </tr> <tr> <td data-bbox="256 1088 852 1137">Purchases</td> <td data-bbox="852 1088 1121 1137">48 000</td> <td data-bbox="1121 1088 1347 1137"></td> </tr> <tr> <td data-bbox="256 1137 852 1187">Returns outwards</td> <td data-bbox="852 1137 1121 1187"></td> <td data-bbox="1121 1137 1347 1187">940</td> </tr> <tr> <td data-bbox="256 1187 852 1236">Revenue</td> <td data-bbox="852 1187 1121 1236"></td> <td data-bbox="1121 1187 1347 1236">86 910</td> </tr> <tr> <td data-bbox="256 1236 852 1285">Trade payables</td> <td data-bbox="852 1236 1121 1285"></td> <td data-bbox="1121 1236 1347 1285">3 620</td> </tr> <tr> <td data-bbox="256 1285 852 1335">Trade receivables</td> <td data-bbox="852 1285 1121 1335">10 050</td> <td data-bbox="1121 1285 1347 1335"></td> </tr> <tr> <td data-bbox="256 1335 852 1384">Suspense</td> <td data-bbox="852 1335 1121 1384"></td> <td data-bbox="1121 1335 1347 1384">270</td> </tr> <tr> <td data-bbox="256 1384 852 1447">Total</td> <td data-bbox="852 1384 1121 1447">104 040</td> <td data-bbox="1121 1384 1347 1447">104 040</td> </tr> </tbody> </table>	Account	Trial balance		Debit \$	Credit \$	Bank overdraft		770	Carriage inwards	880		Discount allowed	340		Drawings	4 500		Equity		9 090	General expenses	15 110		Inventory	12 260		Irrecoverable debts	700		Motor expenses	2 400		Motor vehicle – cost	9 800		Motor vehicle - accumulated depreciation		2 440	Purchases	48 000		Returns outwards		940	Revenue		86 910	Trade payables		3 620	Trade receivables	10 050		Suspense		270	Total	104 040	104 040	<b>(10)</b>
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**TOTAL FOR QUESTION 15 = 15 MARKS**



Question number	Answer	Mar																																																						
16(a)	<p><b>Award 1 mark for each correct figure as indicated plus 1 mark for correct dates and details.</b></p> <p style="text-align: center;"><b>Trade Payables Ledger Control Account</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date 2019</th> <th>Details</th> <th>\$</th> <th>Date 2019</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>Nov 1</td> <td>Balance b/d</td> <td style="text-align: right;">290 <b>(1)</b></td> <td>Nov 1</td> <td>Balance b/d</td> <td style="text-align: right;">46 935</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Cash book</td> <td style="text-align: right;">32 418 <b>(1)</b></td> <td style="text-align: center;">30</td> <td>Journal / interest charged</td> <td style="text-align: right;">266 <b>(1)</b></td> </tr> <tr> <td></td> <td>Cash book (Discount received)</td> <td style="text-align: right;">612 <b>(1)</b></td> <td></td> <td>Purchases day book</td> <td style="text-align: right;">36 940 <b>(1)</b></td> </tr> <tr> <td></td> <td>Journal (Contra)</td> <td style="text-align: right;">220 <b>(1)</b></td> <td></td> <td>Balance c/d</td> <td style="text-align: right;">135</td> </tr> <tr> <td></td> <td>Purchase returns day book</td> <td style="text-align: right;">358 <b>(1)</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Balance c/d</td> <td style="text-align: right;">50 378</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">84 276</td> <td></td> <td></td> <td style="text-align: right;">84 276</td> </tr> <tr> <td>Dec 1</td> <td>Balance b/d</td> <td style="text-align: right;">135 <b>(1)</b></td> <td>Dec 1</td> <td>Balance b/d</td> <td style="text-align: right;">50 378 <b>(1of)</b></td> </tr> </tbody> </table>	Date 2019	Details	\$	Date 2019	Details	\$	Nov 1	Balance b/d	290 <b>(1)</b>	Nov 1	Balance b/d	46 935	30	Cash book	32 418 <b>(1)</b>	30	Journal / interest charged	266 <b>(1)</b>		Cash book (Discount received)	612 <b>(1)</b>		Purchases day book	36 940 <b>(1)</b>		Journal (Contra)	220 <b>(1)</b>		Balance c/d	135		Purchase returns day book	358 <b>(1)</b>					Balance c/d	50 378						84 276			84 276	Dec 1	Balance b/d	135 <b>(1)</b>	Dec 1	Balance b/d	50 378 <b>(1of)</b>	<b>(10)</b>
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Dec 1	Balance b/d	135 <b>(1)</b>	Dec 1	Balance b/d	50 378 <b>(1of)</b>																																																			

Question number	Answer	Mark
16(b)	<p><b>Award mark as indicated.</b></p> <p>Omar may have overpaid a credit supplier <b>(1)</b>.</p> <p><b>Accept any other appropriate responses.</b></p>	<b>(1)</b>

Question number	Answer	Mark
16(c)	<p><b>Award 1 mark for each purpose and 1 mark for each development.</b></p> <p><b>Sample answer</b></p> <p>Provides the total figures for trade payables <b>(1)</b>, which can be used to prepare the financial statements <b>(1)</b>.</p> <p>Helps to prevent fraud <b>(1)</b> as the control accounts are normally produced by a different person to those who produced the subsidiary ledger accounts <b>(1)</b>.</p> <p><b>Accept any other appropriate responses.</b></p>	<b>(4)</b>

**TOTAL FOR QUESTION 16 = 15 MARKS**

Question number	Answer									Mark																																																																																																				
17	<p><b>Award marks for correct date, details and amounts in combination.</b></p> <p style="text-align: center;"><b>Cash Book</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Date 2019</th> <th style="width: 20%;">Details</th> <th style="width: 10%;">Discount allowed \$</th> <th style="width: 10%;">Cash \$</th> <th style="width: 10%;">Bank \$</th> <th style="width: 10%;">Date 2019</th> <th style="width: 20%;">Details</th> <th style="width: 10%;">Discount received \$</th> <th style="width: 10%;">Cash \$</th> <th style="width: 10%;">Bank \$</th> </tr> </thead> <tbody> <tr> <td>Dec 1</td> <td>Balance b/d</td> <td></td> <td style="text-align: right;">70 <b>(1)</b></td> <td></td> <td>Dec 1</td> <td>Balance b/d</td> <td></td> <td></td> <td style="text-align: right;">340 <b>(1)</b></td> </tr> <tr> <td>4</td> <td>Patel</td> <td></td> <td></td> <td style="text-align: right;">125 <b>(1)</b></td> <td>12</td> <td>Bank</td> <td></td> <td style="text-align: right;">1 300 <b>(1)</b></td> <td></td> </tr> <tr> <td>5</td> <td>Cash sales</td> <td></td> <td style="text-align: right;">2 350 <b>(1)</b></td> <td></td> <td>13</td> <td>Patel</td> <td></td> <td></td> <td style="text-align: right;">125 <b>(1)</b></td> </tr> <tr> <td>12</td> <td>Cash</td> <td></td> <td></td> <td style="text-align: right;">1 300 <b>(1)</b></td> <td>19</td> <td>Westgas (SO)</td> <td></td> <td></td> <td style="text-align: right;">85 <b>(1)</b></td> </tr> <tr> <td>23</td> <td>Sumner</td> <td style="text-align: right;">60 <b>(1)</b></td> <td></td> <td style="text-align: right;">1 140 <b>(1)</b></td> <td>28</td> <td>Wages</td> <td></td> <td style="text-align: right;">840 <b>(1)</b></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>29</td> <td>Linston</td> <td style="text-align: right;">142 <b>(1)</b></td> <td></td> <td style="text-align: right;">1 278 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>31</td> <td>Balances c/d</td> <td></td> <td style="text-align: right;">280</td> <td style="text-align: right;">737</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">60</td> <td style="text-align: right;">2 420</td> <td style="text-align: right;">2 565</td> <td></td> <td></td> <td style="text-align: right;">142</td> <td style="text-align: right;">2 420</td> <td style="text-align: right;">2 565</td> </tr> <tr> <td>2020 Jan 1</td> <td>Balances b/d</td> <td></td> <td style="text-align: right;">280 <b>(1of)</b></td> <td style="text-align: right;">737 <b>(1of)</b></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>									Date 2019	Details	Discount allowed \$	Cash \$	Bank \$	Date 2019	Details	Discount received \$	Cash \$	Bank \$	Dec 1	Balance b/d		70 <b>(1)</b>		Dec 1	Balance b/d			340 <b>(1)</b>	4	Patel			125 <b>(1)</b>	12	Bank		1 300 <b>(1)</b>		5	Cash sales		2 350 <b>(1)</b>		13	Patel			125 <b>(1)</b>	12	Cash			1 300 <b>(1)</b>	19	Westgas (SO)			85 <b>(1)</b>	23	Sumner	60 <b>(1)</b>		1 140 <b>(1)</b>	28	Wages		840 <b>(1)</b>							29	Linston	142 <b>(1)</b>		1 278 <b>(1)</b>						31	Balances c/d		280	737			60	2 420	2 565			142	2 420	2 565	2020 Jan 1	Balances b/d		280 <b>(1of)</b>	737 <b>(1of)</b>						<b>(15)</b>
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**TOTAL FOR QUESTION 17 = 15 MARKS**

Question number	Answer	Mark																														
18(a)	<p><b>Award 1 mark for each correct figure as indicated plus 1 mark for 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 2019</th> <th>Details</th> <th>\$</th> <th>Date 2019</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>Sep 30</td> <td>Disposal</td> <td style="text-align: right;">4 100 <b>(1)</b></td> <td>Jan 1</td> <td>Balance b/d</td> <td style="text-align: right;">16 000 <b>(1)</b></td> </tr> <tr> <td>Dec 31</td> <td>Balance c/d</td> <td style="text-align: right;">16 825</td> <td>Dec 31</td> <td>Income statement</td> <td style="text-align: right;">4 925 <b>(1of)</b></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">20 925</td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">20 925</td> </tr> <tr> <td></td> <td></td> <td></td> <td>2020 Jan 1</td> <td>Balance b/d</td> <td style="text-align: right;">16 825 <b>(1of)</b></td> </tr> </tbody> </table>	Date 2019	Details	\$	Date 2019	Details	\$	Sep 30	Disposal	4 100 <b>(1)</b>	Jan 1	Balance b/d	16 000 <b>(1)</b>	Dec 31	Balance c/d	16 825	Dec 31	Income statement	4 925 <b>(1of)</b>			20 925			20 925				2020 Jan 1	Balance b/d	16 825 <b>(1of)</b>	<b>(5)</b>
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Question number	Answer	Mark																								
18(b)	<p><b>Award 1 mark for each correct figure as indicated plus 1 mark for 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 2019</th> <th>Details</th> <th>\$</th> <th>Date 2019</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>Sep 30</td> <td>Motor vehicles</td> <td style="text-align: right;">16 400 <b>(1)</b></td> <td>Sep 30</td> <td>Provision for depreciation – (Motor vehicles)</td> <td style="text-align: right;">4 100 <b>(1of)</b></td> </tr> <tr> <td>Dec 31</td> <td>Income statement</td> <td style="text-align: right;">950 <b>(1of)</b></td> <td></td> <td>Cash book</td> <td style="text-align: right;">13 250 <b>(1)</b></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">17 350</td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">17 350</td> </tr> </tbody> </table>	Date 2019	Details	\$	Date 2019	Details	\$	Sep 30	Motor vehicles	16 400 <b>(1)</b>	Sep 30	Provision for depreciation – (Motor vehicles)	4 100 <b>(1of)</b>	Dec 31	Income statement	950 <b>(1of)</b>		Cash book	13 250 <b>(1)</b>			17 350			17 350	<b>(5)</b>
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Question number	Answer	Mark
18(c)	<p><b>Award marks as indicated.</b>  <b>Award 1 mark for each identification and 1 mark for each development and 1 mark for conclusion.</b></p> <p><b>Sample answer</b></p> <p>It will improve accuracy <b>(1)</b> as all calculations will be done automatically <b>(1)</b>.</p> <p>It will improve the speed of processing financial data <b>(1)</b> as Nyat will only have to make one entry and the other entry will be automatically processed <b>(1)</b>.</p> <p>As a result, Nyat's business should benefit from this purchase <b>(1)</b>.</p>	<b>(5)</b>

**TOTAL FOR QUESTION 18 = 15 MARKS**

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

**TOTAL MARKS FOR PAPER = 100 MARKS**

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