



Mark Scheme (Results)

January 2012

International GCSE Accounting (4AC0)
Paper 01

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Publications Code UA030079

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Question Number	Answer	Mark																																																			
1(a)(i)	<p style="text-align: center;">Toynton Products</p> <p style="text-align: right;">Manufacturing account for the year ended 31 December 2011 (1)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th><th style="text-align: right;">£</th><th style="text-align: right;">£</th></tr> </thead> <tbody> <tr> <td>Opening inventory of raw materials</td><td style="text-align: right;">17 000</td><td></td></tr> <tr> <td>Purchases of raw materials</td><td style="text-align: right;"><u>95 000</u></td><td></td></tr> <tr> <td></td><td style="text-align: right;">112 000</td><td></td></tr> <tr> <td>Closing inventory of raw materials</td><td style="text-align: right;"><u>13 000</u></td><td></td></tr> <tr> <td></td><td></td><td style="text-align: right;">99 000 (2)</td></tr> <tr> <td>Factory wages (86 000 + 2 000)</td><td></td><td style="text-align: right;">88 000 (1)</td></tr> <tr> <td>Direct costs</td><td></td><td style="text-align: right;"><u>8 500 (1)</u></td></tr> <tr> <td>PRIME COST</td><td></td><td style="text-align: right;">195 500 (W+1 of)</td></tr> <tr> <td>Overheads:</td><td></td><td></td></tr> <tr> <td>Light, heat & power</td><td style="text-align: right;">6 000</td><td style="text-align: right;">(1)</td></tr> <tr> <td>Salaries</td><td style="text-align: right;">45 000</td><td style="text-align: right;">(1)</td></tr> <tr> <td>Rent & rates</td><td style="text-align: right;">12 000</td><td style="text-align: right;">(1)</td></tr> <tr> <td>General expenses</td><td style="text-align: right;">16 500</td><td style="text-align: right;">(1)</td></tr> <tr> <td>Depreciation on plant</td><td style="text-align: right;"><u>25 000</u></td><td style="text-align: right;">(1)</td></tr> <tr> <td></td><td></td><td style="text-align: right;"><u>104 500</u></td></tr> <tr> <td>PRODUCTION COST</td><td></td><td style="text-align: right;"><u>300 000 (W+1 of)</u></td></tr> </tbody> </table>		£	£	Opening inventory of raw materials	17 000		Purchases of raw materials	<u>95 000</u>			112 000		Closing inventory of raw materials	<u>13 000</u>				99 000 (2)	Factory wages (86 000 + 2 000)		88 000 (1)	Direct costs		<u>8 500 (1)</u>	PRIME COST		195 500 (W+1 of)	Overheads:			Light, heat & power	6 000	(1)	Salaries	45 000	(1)	Rent & rates	12 000	(1)	General expenses	16 500	(1)	Depreciation on plant	<u>25 000</u>	(1)			<u>104 500</u>	PRODUCTION COST		<u>300 000 (W+1 of)</u>	(12)
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1(a)(ii)	Production cost $\frac{\pounds 300\,000}{20\,000} = \pounds 15$ per chair (1of) Units produced 20 000	(2)

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1(b)(i)	<table><tr><td colspan="3">Statement of comprehensive income (trading and profit and loss account) for the year ended 31 December 2011</td></tr><tr><td></td><td>£</td><td>£</td></tr><tr><td>Revenue (sales)</td><td></td><td>600 000</td></tr><tr><td>Opening inventory (stock) of finished goods</td><td>28 000</td><td></td></tr><tr><td>Goods transferred from production</td><td>300 000</td><td></td></tr><tr><td>Purchases of finished goods</td><td><u>80 000</u></td><td></td></tr><tr><td></td><td>408 000</td><td></td></tr><tr><td>Closing inventory (stock) of finished goods</td><td><u>33 000</u></td><td></td></tr><tr><td>Cost of sales</td><td></td><td><u>375 000</u></td></tr><tr><td>Gross profit</td><td></td><td>225 000</td></tr><tr><td>Less</td><td></td><td></td></tr><tr><td>Light heat & power</td><td>1 500</td><td></td></tr><tr><td>Bank loan interest</td><td>6 000</td><td></td></tr><tr><td>Wages</td><td>22 500</td><td></td></tr><tr><td>Salaries</td><td>58 000</td><td></td></tr><tr><td>Marketing</td><td>78 000</td><td></td></tr><tr><td>Rent & rates</td><td>3 000</td><td></td></tr><tr><td>General expenses</td><td>15 600</td><td></td></tr><tr><td>Depreciation - office equipment</td><td>9 000</td><td></td></tr><tr><td>Increase in provision for doubtful debts</td><td><u>600</u></td><td></td></tr><tr><td></td><td></td><td><u>194 200</u></td></tr><tr><td>Profit for the year(Net profit)</td><td></td><td><u><u>30 800</u></u></td></tr></table>	Statement of comprehensive income (trading and profit and loss account) for the year ended 31 December 2011				£	£	Revenue (sales)		600 000	Opening inventory (stock) of finished goods	28 000		Goods transferred from production	300 000		Purchases of finished goods	<u>80 000</u>			408 000		Closing inventory (stock) of finished goods	<u>33 000</u>		Cost of sales		<u>375 000</u>	Gross profit		225 000	Less			Light heat & power	1 500		Bank loan interest	6 000		Wages	22 500		Salaries	58 000		Marketing	78 000		Rent & rates	3 000		General expenses	15 600		Depreciation - office equipment	9 000		Increase in provision for doubtful debts	<u>600</u>				<u>194 200</u>	Profit for the year(Net profit)		<u><u>30 800</u></u>	
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1(c)	<p>Valid points may include:</p> <p>Points in favour of Toyndon Products accepting the overseas manufacturer's offer</p> <ul style="list-style-type: none"> • Possible higher level of profit • Space and production resources can be released for other projects • Toyndon Products could then concentrate on selling the product • No manufacturing staff to manage • Cash raised from sale of assets <p>Points against Toyndon Products accepting the overseas manufacturer's offer</p> <ul style="list-style-type: none"> • Saving is only marginal and therefore could soon disappear with price rises • Loss of control of quality and supply of product • Social accounting considerations, loss of jobs, impact on the community • Difficulties of guaranteeing prices with exchange rates • Possible difficulty in disposing of assets <p>2 marks per valid point. MAX two points in favour (2 x 2 marks) and two against (2 x 2 marks).</p>	(8)

Question Number	Answer	Mark
2(a)	<p>Error of reversal - The accounts and the sum are correct, but the debiting and crediting has been reversed. Only two accounts are involved. 2 marks</p> <p>Error of compensation - There are two separate and unrelated errors in the books. At least one of the sums debited and credited are incorrect in both transactions, but the two errors arithmetically cancel each other out. 2 marks</p>	(4)

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Discount received (4 000 +650)		4 650	(1)																																																																							
Wages (27 500 - 3 000)	24 500		(1)																																																																							
General expenses (9 400 +270)	9 670		(1)																																																																							
Bank (14 000 + 5 000(1) +4 900(1))	23 900																																																																									
Trade receivables (debtors) (9 800 -1 750)	8 050		(1)																																																																							
Trade payables (creditors)		13 870	(1)																																																																							
Motor vehicles40 000 +5 000- 12 000)	33 000		(1)																																																																							
Motor vehicles - PFD (14 500 -5 250)		9 250	(1)																																																																							
Disposal account	<u>1 850</u>		(2)																																																																							
	<u>167 620</u>	<u>167 620</u>																																																																								
		(16)																																																																								

Question Number	Answer	Mark																																								
2(d)	<div><div>Motor vehicle account</div><table><tr><td></td><td>£</td><td></td><td>£</td></tr><tr><td>Balance b/d</td><td>40 000</td><td>Disposal</td><td>12 000</td></tr><tr><td>Capital</td><td>5 000(1)</td><td>Balance c/d</td><td>33 000 (1)</td></tr><tr><td></td><td><u>45 000</u></td><td></td><td><u>45 000</u></td></tr><tr><td>Balance b/d</td><td>33 000</td><td></td><td></td></tr></table><div>Disposal account</div><table><tr><td></td><td>£</td><td></td><td>£</td></tr><tr><td>Motor vehicle</td><td>12 000(1)</td><td>Provision for deprec</td><td>5 250 (1)</td></tr><tr><td></td><td></td><td>Bank</td><td>4 900 (1)</td></tr><tr><td></td><td></td><td>Balance / P&L/Loss</td><td><u>1 850 (1)</u></td></tr><tr><td></td><td><u>12 000</u></td><td></td><td><u>12 000</u></td></tr></table></div>		£		£	Balance b/d	40 000	Disposal	12 000	Capital	5 000(1)	Balance c/d	33 000 (1)		<u>45 000</u>		<u>45 000</u>	Balance b/d	33 000				£		£	Motor vehicle	12 000(1)	Provision for deprec	5 250 (1)			Bank	4 900 (1)			Balance / P&L/Loss	<u>1 850 (1)</u>		<u>12 000</u>		<u>12 000</u>	(6)
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Question Number	Answer	Mark
2(e)	<p>Valid points may include:</p> <p>Points in favour</p> <ul style="list-style-type: none"> • It is 'prima facie' evidence that the double entry is correct. • The existence of errors can be identified and action taken. • Forms the basis of preparing the financial statements. • Proves arithmetical accuracy <p>Points against</p> <ul style="list-style-type: none"> • Some errors will not be revealed by the trial balance e.g errors of omission. • The trial balance will not identify the location of the errors. <p>2 marks per valid point. MAX two points in favour (2 x 2 marks) and two against (2 x 2 marks).</p>	(8)

Question Number	Answer	Mark
3(a)	A semi-fixed cost has both a fixed and a variable element in it which partly increases with the level of output (2) An example would be telephone costs (2)	(4)

Question Number	Answer	Mark
3(b)	Allocation occurs when a cost can be directly attributed to a specific department (2) Apportionment occurs when a cost cannot be directly attributed to a single department but the cost is apportioned on a reasonable basis. E.g floor area. (2)	(4)

Question Number	Answer				Mark
3(c)	Machining	Assembly	Administration	Maintenance	
	£	£	£	£	
	40 000	50 000	15 000	10 000 (2)	
	6 000	6 000	(15 000)	3 000 (2)	
	7 800	3 250	1950	(13 000) (2)	
	780	780	(1950)	390 (2of)	
	234	97	59	(390) (2of)	
	<u>30</u>	<u>29</u>	(59)	(2of)	
	54 844	60156		(2of)	
	Allow reasonable rounding				(4)

Question Number	Answer	Mark								
3(d)(i)	<table><tr><td>£54 844 (1of)</td><td>£60156 (1of)</td></tr><tr><td>6 000 hrs(1)</td><td>8 000 hrs (1)</td></tr><tr><td>£9.14 (1of)</td><td>£7.52 (1of)</td></tr><tr><td>Per hour</td><td>Per hour</td></tr></table>	£54 844 (1of)	£60156 (1of)	6 000 hrs(1)	8 000 hrs (1)	£9.14 (1of)	£7.52 (1of)	Per hour	Per hour	(6)
£54 844 (1of)	£60156 (1of)									
6 000 hrs(1)	8 000 hrs (1)									
£9.14 (1of)	£7.52 (1of)									
Per hour	Per hour									

Question Number	Answer	Mark																		
3(d)(ii)	<table> <tr> <td></td><td>Machining</td><td>Assembly</td></tr> <tr> <td></td><td>£</td><td>£</td></tr> <tr> <td>Budgeted overhead</td><td>6 600 x £9.14 = £60 324(1of)</td><td>7 250 x £7.52 =£54 520 (1of)</td></tr> <tr> <td>Actual overhead</td><td><u>£42 500 (1)</u></td><td><u>£68 250(1)</u></td></tr> <tr> <td></td><td>£17 824 (1of)</td><td>£13 730 (1of)</td></tr> <tr> <td></td><td>over absorbed (1of)</td><td>under absorbed (1of)</td></tr> </table> <p>Total for the business £4 094 under absorbed (2of)</p>		Machining	Assembly		£	£	Budgeted overhead	6 600 x £9.14 = £60 324(1of)	7 250 x £7.52 =£54 520 (1of)	Actual overhead	<u>£42 500 (1)</u>	<u>£68 250(1)</u>		£17 824 (1of)	£13 730 (1of)		over absorbed (1of)	under absorbed (1of)	(10)
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	over absorbed (1of)	under absorbed (1of)																		

Question Number	Answer	Mark									
3(e)	<p>Overhead:</p> <table> <tr> <td>Machining</td><td>12hours x £9.14 per hour =</td><td>£109.68 (2of)</td></tr> <tr> <td>Assembly</td><td>25 hours x £7.52 per hour =</td><td><u>£188.00 (2of)</u></td></tr> <tr> <td></td><td></td><td>£297.68 (2of)</td></tr> </table>	Machining	12hours x £9.14 per hour =	£109.68 (2of)	Assembly	25 hours x £7.52 per hour =	<u>£188.00 (2of)</u>			£297.68 (2of)	(6)
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		£297.68 (2of)									

Question Number	Answer	Mark
3(f)	<p>Valid points may include:</p> <p>Points in favour</p> <ul style="list-style-type: none"> Enables accurate calculations for quotations. Avoids cross subsidy of one department to another. <p>Points against</p> <ul style="list-style-type: none"> More complex to work out as costs must to be divided to all departments. Some cost apportionments may be arbitrary therefore the accuracy of the rates is in question. <p>2 marks per valid point. MAX two points in favour (2 x 2 marks) and two against (2 x 2 marks).</p>	(8)

Question Number	Answer	Mark																																				
4(a)(i)	<div><div>Dhanisha</div><div>Cash book (bank columns)</div><table><thead><tr><th></th><th>£</th><th></th><th>£</th></tr></thead><tbody><tr><td>Balance</td><td>3 500</td><td>(1)Trade payables</td><td>34 250</td></tr><tr><td>Revenue (sales)</td><td>71 000</td><td>(1)Rent</td><td>10 500</td></tr><tr><td></td><td></td><td>Telephone etc</td><td>6 800</td></tr><tr><td></td><td></td><td>General expenses</td><td>2 750</td></tr><tr><td></td><td></td><td>Non-current (fixed) assets</td><td>24 000</td></tr><tr><td>Balance c/d</td><td>16 300</td><td>(1)Drawings</td><td>12 500</td></tr><tr><td></td><td><u>90 800</u></td><td></td><td><u>90 800</u></td></tr><tr><td></td><td></td><td>Balance b/d</td><td>16 300</td></tr></tbody></table></div>		£		£	Balance	3 500	(1)Trade payables	34 250	Revenue (sales)	71 000	(1)Rent	10 500			Telephone etc	6 800			General expenses	2 750			Non-current (fixed) assets	24 000	Balance c/d	16 300	(1)Drawings	12 500		<u>90 800</u>		<u>90 800</u>			Balance b/d	16 300	(8)
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Question Number	Answer	Mark																																																			
4(a)(ii)	<p style="text-align: center;">Dhanisha</p> <p style="text-align: center;">Statement of comprehensive income (profit and loss account) for the year ended 31 December 2011.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th><th style="text-align: right;">£</th><th style="text-align: right;">£</th></tr> </thead> <tbody> <tr> <td>Revenue (sales)</td><td></td><td style="text-align: right;">96 000 (1)</td></tr> <tr> <td>Less returns</td><td></td><td style="text-align: right;"><u>6 000</u> (1)</td></tr> <tr> <td></td><td></td><td style="text-align: right;">90 000 (1)</td></tr> <tr> <td>Opening inventory (stock)</td><td style="text-align: right;">7 500</td><td></td></tr> <tr> <td>Purchases</td><td style="text-align: right;"><u>48 000</u></td><td></td></tr> <tr> <td></td><td style="text-align: right;">55 500</td><td></td></tr> <tr> <td>Closing inventory (stock)</td><td style="text-align: right;"><u>5 000</u></td><td></td></tr> <tr> <td>Cost of sales</td><td></td><td style="text-align: right;"><u>50 500</u> (1)</td></tr> <tr> <td>Gross profit</td><td></td><td style="text-align: right;">39 500</td></tr> <tr> <td>Rent</td><td style="text-align: right;">7 000(1)</td><td></td></tr> <tr> <td>Telephone</td><td style="text-align: right;">6 800(1)</td><td></td></tr> <tr> <td>General expenses (2 750 + 750)</td><td style="text-align: right;">3 500(1)</td><td></td></tr> <tr> <td>Depreciation on non-current (fixed) assets</td><td style="text-align: right;"><u>3 600(1)</u></td><td></td></tr> <tr> <td></td><td></td><td style="text-align: right;"><u>20 900</u></td></tr> <tr> <td>Profit for the year (net profit)</td><td></td><td style="text-align: right;"><u>18 600</u> (2)</td></tr> <tr> <td></td><td></td><td style="text-align: right;">(1of)</td></tr> </tbody> </table>		£	£	Revenue (sales)		96 000 (1)	Less returns		<u>6 000</u> (1)			90 000 (1)	Opening inventory (stock)	7 500		Purchases	<u>48 000</u>			55 500		Closing inventory (stock)	<u>5 000</u>		Cost of sales		<u>50 500</u> (1)	Gross profit		39 500	Rent	7 000(1)		Telephone	6 800(1)		General expenses (2 750 + 750)	3 500(1)		Depreciation on non-current (fixed) assets	<u>3 600(1)</u>				<u>20 900</u>	Profit for the year (net profit)		<u>18 600</u> (2)			(1of)	(10)
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4(a)(iii)	<table><tr><td colspan="4">Statement of financial position (balance sheet) at 31 December 2011</td></tr><tr><td></td><td>£</td><td>£</td><td>£</td></tr><tr><td>Non-current (fixed) assets</td><td></td><td></td><td></td></tr><tr><td></td><td>Cost</td><td>Aggregate depreciation</td><td>NBV</td></tr><tr><td>Sundry</td><td>28 000</td><td>- 3 600</td><td>=24 400 (1)</td></tr><tr><td>Current assets</td><td></td><td></td><td></td></tr><tr><td>Inventory (stock)</td><td></td><td>5 000</td><td>(1)</td></tr><tr><td>Trade receivables (debtors)</td><td></td><td>19 000</td><td>(1)</td></tr><tr><td>Other receivables</td><td></td><td><u>3 500</u></td><td>(1)</td></tr><tr><td></td><td></td><td>27 500</td><td></td></tr><tr><td>Current liabilities</td><td></td><td></td><td></td></tr><tr><td>Trade payables (13750 (1) + 4 000 (1))</td><td></td><td>17 750</td><td></td></tr><tr><td>Other payables</td><td></td><td>750</td><td>(1)</td></tr><tr><td>Bank overdraft</td><td></td><td><u>16 300</u></td><td></td></tr><tr><td></td><td></td><td>34 800</td><td></td></tr><tr><td>Net current assets/Working capital</td><td></td><td></td><td><u>(7 300) (W+1of)</u></td></tr><tr><td></td><td></td><td></td><td><u>17 100</u></td></tr><tr><td>Capital</td><td></td><td>11 000</td><td></td></tr><tr><td>Profit for the year (net profit)</td><td></td><td><u>18 600 (1of)</u></td><td></td></tr><tr><td></td><td></td><td>29 600</td><td></td></tr><tr><td>Drawings</td><td></td><td><u>12 500 (1)</u></td><td></td></tr><tr><td></td><td></td><td></td><td><u>17 100</u></td></tr></table>	Statement of financial position (balance sheet) at 31 December 2011					£	£	£	Non-current (fixed) assets					Cost	Aggregate depreciation	NBV	Sundry	28 000	- 3 600	=24 400 (1)	Current assets				Inventory (stock)		5 000	(1)	Trade receivables (debtors)		19 000	(1)	Other receivables		<u>3 500</u>	(1)			27 500		Current liabilities				Trade payables (13750 (1) + 4 000 (1))		17 750		Other payables		750	(1)	Bank overdraft		<u>16 300</u>				34 800		Net current assets/Working capital			<u>(7 300) (W+1of)</u>				<u>17 100</u>	Capital		11 000		Profit for the year (net profit)		<u>18 600 (1of)</u>				29 600		Drawings		<u>12 500 (1)</u>					<u>17 100</u>	(10)
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Question Number	Answer	Mark
4(b)	<p>Valid points may include:</p> <p>Points in favour of maintaining a full set of records</p> <ul style="list-style-type: none"> • Easy reference to individual records • Accuracy of records • Can prepare financial statements at regular intervals • Easier to comply with tax and other governmental authorities requirements. • May be required by an investor or obtaining loans from the bank <p>Points against maintaining a full set of records</p> <ul style="list-style-type: none"> • Cost of employing a book-keeper • Additional time requirement. <p>2 marks per valid point. MAX one point in favour (2 marks) and one against (2 marks).</p>	(4)

Question Number	Answer	Mark
5(a)	<p>Valid answers may include:</p> <ul style="list-style-type: none"> • Each order is unique • Made to customers' requirements • Often used on large projects <p>2 points x 2 marks</p>	(4)

Question Number	Answer	Mark																		
5(b)	<table> <tr> <td></td><td>£</td><td></td></tr> <tr> <td>Earnings</td><td>20 000</td><td>(2)</td></tr> <tr> <td>Overheads</td><td><u>10 000</u></td><td>(2)</td></tr> <tr> <td>Total</td><td>30 000</td><td></td></tr> <tr> <td>Divided by</td><td><u>1 500</u></td><td>(2)</td></tr> <tr> <td>Equals</td><td>£20 per hour</td><td>(2of) If no alien items in calculation</td></tr> </table>		£		Earnings	20 000	(2)	Overheads	<u>10 000</u>	(2)	Total	30 000		Divided by	<u>1 500</u>	(2)	Equals	£20 per hour	(2of) If no alien items in calculation	(8)
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Question Number	Answer	Mark																		
5(c)	<table> <tr> <td></td><td>£</td><td></td></tr> <tr> <td>Labour and overheads 20 hours x £20 per hour=</td><td>400</td><td>(2of)</td></tr> <tr> <td>Raw materials</td><td><u>250</u></td><td>(2)</td></tr> <tr> <td></td><td>650</td><td></td></tr> <tr> <td>Mark up 20%</td><td><u>130</u></td><td>(2of)</td></tr> <tr> <td>Quotation price</td><td>780</td><td>(2of)</td></tr> </table>		£		Labour and overheads 20 hours x £20 per hour=	400	(2of)	Raw materials	<u>250</u>	(2)		650		Mark up 20%	<u>130</u>	(2of)	Quotation price	780	(2of)	(8)
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Quotation price	780	(2of)																		

Question Number	Answer	Mark
5(d)	<p>Valid answers may include;</p> <ul style="list-style-type: none"> • Preparing accounts • Ordering materials • Preparing quotations for customers • Travelling to jobs • Holidays • Illness <p>4 points x 2 marks</p>	(8)

Question Number	Answer	Mark
5(e)	<p>Valid points may include:</p> <p>Points in favour</p> <ul style="list-style-type: none"> • Reasonably accurate calculation which will provide swift quotations. • Customer knows exactly what he is paying for. <p>Points against</p> <ul style="list-style-type: none"> • Only valid if the percentage activity on customers work remains constant. <p>2 marks per valid point. MAX one point in favour (2 marks) and one against (2 marks).</p>	(4)

Question Number	Answer	Mark
6(a)	<p>(i) Percentage gross profit to revenue (sales)</p> $\frac{240 \times 100}{800} \text{ (1) } = 30\% \text{ (1)}$ <p>(ii) Inventory (stock) turnover</p> $\frac{560}{(30 + 40)/2} \text{ (1) } = 16 \text{ times (1)}$	(6)

Question Number	Answer	Mark
6(b)	<p>(i) The gross profit to revenue (sales) is falling/deteriorating/worsening (1) and the inventory (stock) turnover is rising/improving/getting better (1)</p> <p>(ii) Prices have been reduced. The gross profit to revenue (sales) has been reduced to increase sales. Poorer quality goods are being purchased.</p> <p>2 points x (2)</p>	(4)

Question Number	Answer	Mark
6(c)	<p>(i) Current ratio</p> $\frac{40 + 50}{100 + 20} = 0.75:1$ <p>(1) (1)</p> <p>(ii) Liquid (acid test) ratio</p> $\frac{50}{100 + 20} = 0.42:1$ <p>(1) (1)</p> <p>(iii) Trade payables (creditors) payment period</p> $\frac{100 \times 365}{570} = 64.03 \text{ days}$ <p>(1) (1)</p> <p>(iv) Trade receivables (debtors) collection period.</p> $\frac{50 \times 365}{800} = 22.81 \text{ days}$ <p>(1) (1)</p>	(12)

Question Number	Answer	Mark
6(d)	Trade payables (creditors) payment period is increasing, which may (or may not) benefit the business (1). Trade receivables (debtors) collection period is decreasing which will benefit the business (1).	(2)

Question Number	Answer	Mark
6(e)	<p>Costas appears to be 'overtrading'. His capital and long term liabilities have not increased over the three year period to support the increased level of activity.</p> <ul style="list-style-type: none"> • He should obtain long term capital in the form of a bank loan (2) • Introduce more capital into his business. (2) • Sell non-current (fixed) assets (2) • Mortgage or leaseback assets (2) <p>2 points x 2 marks</p>	(4)

Question Number	Answer	Mark
6(f)	<p>Valid points may include:</p> <p>Points in favour</p> <ul style="list-style-type: none"> He has achieved his objective of doubling revenue (sales) over three years. <p>Points against</p> <ul style="list-style-type: none"> He has placed his business in jeopardy because he has not appropriately funded the expansion with long term funds. <p>2 marks per valid point. MAX one point in favour (2 marks) and one against (2 marks).</p>	(4)

Question Number	Answer	Mark																												
7(a)	<div style="text-align: center;">Purchases ledger control account</div> <table><tr><td></td><td style="text-align: right;">£</td><td></td><td style="text-align: right;">£</td></tr><tr><td>Purchase returns</td><td style="text-align: right;">1 980</td><td>(1) Balance b/d</td><td style="text-align: right;">12 500 (1)</td></tr><tr><td>Payments to suppliers</td><td style="text-align: right;">50 500</td><td>(2) Credit purchases</td><td style="text-align: right;">52 800 (2)</td></tr><tr><td>Discount received</td><td style="text-align: right;">3 250</td><td></td><td></td></tr><tr><td>Balance c/d</td><td style="text-align: right;">9 570</td><td></td><td></td></tr><tr><td></td><td style="text-align: right;"><u>65 300</u></td><td></td><td></td></tr><tr><td></td><td></td><td>Balance b/d</td><td style="text-align: right;"><u>65 300</u> 9 570 (1of)</td></tr></table>		£		£	Purchase returns	1 980	(1) Balance b/d	12 500 (1)	Payments to suppliers	50 500	(2) Credit purchases	52 800 (2)	Discount received	3 250			Balance c/d	9 570				<u>65 300</u>					Balance b/d	<u>65 300</u> 9 570 (1of)	(10)
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Question Number	Answer	Mark
7(b)	Total purchases: credit £52 800(1of) + cash £16 600 = £69 400 (1of)	(2)

Question Number	Answer	Mark																																	
7(c)	<div>Statement of comprehensive income (trading account) for the month of October 2011</div> <table><tr><td></td><td>£</td><td>£</td></tr><tr><td>Revenue (sales)</td><td></td><td>92 000 (1)</td></tr><tr><td>Sales returns</td><td></td><td><u>2 000</u> (1)</td></tr><tr><td></td><td></td><td>90 000 (1)</td></tr><tr><td>Opening inventory (stock)</td><td>17 200</td><td>(1)</td></tr><tr><td>Purchases</td><td><u>69 400</u></td><td>(2of)</td></tr><tr><td></td><td>86 400</td><td></td></tr><tr><td>Closing inventory (stock)</td><td><u>14 600</u></td><td>(2of)</td></tr><tr><td>Cost of sales</td><td></td><td><u>72 000</u> (2)</td></tr><tr><td>Gross profit</td><td></td><td><u>18 000</u> (2)</td></tr><tr><td></td><td></td><td>90 000</td></tr></table>		£	£	Revenue (sales)		92 000 (1)	Sales returns		<u>2 000</u> (1)			90 000 (1)	Opening inventory (stock)	17 200	(1)	Purchases	<u>69 400</u>	(2of)		86 400		Closing inventory (stock)	<u>14 600</u>	(2of)	Cost of sales		<u>72 000</u> (2)	Gross profit		<u>18 000</u> (2)			90 000	(12)
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		90 000																																	

Question Number	Answer	Mark
7(d)	Inventory (stock) stolen £14 600 (1of) - £7 850(1) = £6 750 (2of)	(4)

Question Number	Answer	Mark
7(e)	<p>Valid points may include:</p> <p>Points in favour</p> <ul style="list-style-type: none"> • Act as a check on ledger balances. • Detect theft or fraud • Show errors that the accounts might have <p>Points against</p> <ul style="list-style-type: none"> • Will 'narrow' errors to areas of the ledger but will not find errors. • Does not show errors not affecting the trial balance <p>2 marks per valid point. MAX one point in favour (2 marks) and one against (2 marks).</p>	(4)

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