



Mark Scheme (Results)

January 2012

International GCSE Accounting(4AC0)
Paper 01

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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
1	B	(1)

Question Number	Answer	Mark
2	C	(1)

Question Number	Answer	Mark
3	A	(1)

Question Number	Answer	Mark
4	C	(1)

Question Number	Answer	Mark
5	A	(1)

Question Number	Answer	Mark
6	B	(1)

Question Number	Answer	Mark
7	A	(1)

Question Number	Answer	Mark
8	C	(1)

Question Number	Answer	Mark
9	C	(1)

Question Number	Answer	Mark
10	B	(1)

Section B

Question Number	Answer	Mark
11(a)	Purchase invoice Petty cash voucher Credit note Paying in book/slip/counterfoil Bank statement Sales invoice	(6)

Question Number	Answer	Mark																																																																
11(b)	<p>VAT Account</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Narration</th> <th></th> <th>£</th> <th>Date</th> <th>Narration</th> <th></th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Dec 31</td> <td>Cash Book</td> <td>(1)</td> <td>3400</td> <td>Dec 1</td> <td>Balance b/f</td> <td>(1)</td> <td>3400</td> </tr> <tr> <td>Dec 31</td> <td>Purchases Book</td> <td>(1)</td> <td>867</td> <td>Dec 31</td> <td>Cash Book</td> <td>(2)</td> <td>850</td> </tr> <tr> <td>Dec 31</td> <td>Petty Cash Book</td> <td>(1)</td> <td>34</td> <td>Dec 31</td> <td>Sales Book</td> <td>(1)</td> <td>965</td> </tr> <tr> <td>Dec 31</td> <td>Returns In Book</td> <td>(1)</td> <td>89</td> <td>Dec 31</td> <td>Returns Out Book</td> <td>(1)</td> <td>54</td> </tr> <tr> <td>Dec 31</td> <td>Balance c/d</td> <td></td> <td>879</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>5269</td> <td></td> <td></td> <td></td> <td>5269</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Jan 1</td> <td>Balance b/d</td> <td>(1)</td> <td>879</td> </tr> </tbody> </table> <p>(Award mark for correct figure and appropriate narrative)</p>	Date	Narration		£	Date	Narration		£	Dec 31	Cash Book	(1)	3400	Dec 1	Balance b/f	(1)	3400	Dec 31	Purchases Book	(1)	867	Dec 31	Cash Book	(2)	850	Dec 31	Petty Cash Book	(1)	34	Dec 31	Sales Book	(1)	965	Dec 31	Returns In Book	(1)	89	Dec 31	Returns Out Book	(1)	54	Dec 31	Balance c/d		879								5269				5269					Jan 1	Balance b/d	(1)	879	(10)
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Question Number	Answer	Mark
11(c)	The closing balance will appear in the current liabilities section (1) as it represents money owing to Revenue and Customs (1) (accept government)	(2)

Question Number	Answer	Mark
11(d)	<p><u>Error of omission</u> (1) where a transaction is completely omitted from the records (1).</p> <p><u>Compensating error</u> (1) where equal and opposite errors cancel each other out (1).</p> <p><u>Error of commission</u> (1) where an amount is posted to an incorrect account of the correct type (1).</p> <p><u>Error of original entry</u> (1) where an error is made transferring an amount from the source document into the books of original entry (1).</p> <p><u>Error of principle</u> (1) where the correct entry is made but in the wrong type of account (1)</p>	(2)

Question Number	Answer	Mark
11(e)	<p data-bbox="384 472 1257 568">Award up to 2 marks for points in favour and 2 marks for points against the effectiveness of control accounts. A further one mark for an appropriate conclusion.</p> <p data-bbox="384 607 592 636">Sample answer</p> <p data-bbox="384 674 1270 909">The uses of control accounts can enable businesses to improve the management of their business as it can verify the arithmetical accuracy of the ledgers (1) and also provide management with a total figure for debtors and creditors (1) which can help in the preparation of the balance sheet (1) they can also assist in the prevention of fraud as they are normally prepared independently of the sales and purchase ledger (1).</p> <p data-bbox="384 947 1190 1077">However the preparation of control accounts can be time consuming (1) and there may be some errors in the accounts which remain undetected by the preparation of the control accounts (1).</p> <p data-bbox="384 1115 1262 1211">Overall although there are many advantages to a business of using a control account these may be outweighed by some of the disadvantages (1).</p>	(5)

Question Number	Answer	Mark																																																																																																								
12(a)	<p style="text-align: center;">Hinge and Bracket Trading, profit and loss, and appropriation accounts For year ended 31 December 2011</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 10%;"></th> <th style="width: 20%; text-align: right;">£</th> <th style="width: 20%; text-align: right;">£</th> </tr> </thead> <tbody> <tr> <td>Sales</td> <td style="text-align: center;">(1cf)</td> <td></td> <td style="text-align: right;">320 000</td> </tr> <tr> <td>Cost of sales</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Opening stock</td> <td></td> <td style="text-align: right;">13 900</td> <td></td> </tr> <tr> <td>Purchases</td> <td></td> <td style="text-align: right;">196 000</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">209 900</td> <td></td> </tr> <tr> <td>Closing stock</td> <td></td> <td style="text-align: right;">16 200</td> <td></td> </tr> <tr> <td>Cost of sales</td> <td style="text-align: center;">(1cf)</td> <td></td> <td style="text-align: right;">193 700</td> </tr> <tr> <td>Gross profit</td> <td style="text-align: center;">(1of)</td> <td></td> <td style="text-align: right;">126 300</td> </tr> <tr> <td>Running expenses</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Motor expenses</td> <td></td> <td style="text-align: right;">13 850</td> <td></td> </tr> <tr> <td>Rent, rates and Insurance</td> <td></td> <td style="text-align: right;">16 800</td> <td></td> </tr> <tr> <td>Wages and salaries (26 500 + 3 500)</td> <td style="text-align: center;">(1cf)</td> <td style="text-align: right;">30 000</td> <td></td> </tr> <tr> <td>Provision for doubtful debts</td> <td style="text-align: center;">(1cf)</td> <td style="text-align: right;">870</td> <td></td> </tr> <tr> <td>Depreciation - motor vehicles</td> <td style="text-align: center;">(1cf)</td> <td style="text-align: right;">6 000</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">67 520</td> </tr> <tr> <td>Net profit</td> <td style="text-align: center;">(1of)</td> <td></td> <td style="text-align: right;">58 780</td> </tr> <tr> <td>Appropriations</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary: Hinge</td> <td style="text-align: center;">(1cf)</td> <td style="text-align: right;">10 000</td> <td></td> </tr> <tr> <td>Interest on capital: Hinge</td> <td style="text-align: center;">(1cf)</td> <td style="text-align: right;">10 000</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">(1cf)</td> <td style="text-align: right;">3 500</td> <td></td> </tr> <tr> <td>Bracket</td> <td></td> <td></td> <td style="text-align: right;">23 500</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">35 280</td> </tr> <tr> <td>Share of profits: Hinge</td> <td style="text-align: center;">(1of)</td> <td style="text-align: right;">23 520</td> <td></td> </tr> <tr> <td style="text-align: right;">Bracket</td> <td style="text-align: center;">(1of)</td> <td style="text-align: right;">11 760</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">35280</td> </tr> </tbody> </table>			£	£	Sales	(1cf)		320 000	Cost of sales				Opening stock		13 900		Purchases		196 000				209 900		Closing stock		16 200		Cost of sales	(1cf)		193 700	Gross profit	(1of)		126 300	Running expenses				Motor expenses		13 850		Rent, rates and Insurance		16 800		Wages and salaries (26 500 + 3 500)	(1cf)	30 000		Provision for doubtful debts	(1cf)	870		Depreciation - motor vehicles	(1cf)	6 000					67 520	Net profit	(1of)		58 780	Appropriations				Salary: Hinge	(1cf)	10 000		Interest on capital: Hinge	(1cf)	10 000			(1cf)	3 500		Bracket			23 500				35 280	Share of profits: Hinge	(1of)	23 520		Bracket	(1of)	11 760					35280	(12)
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12(b)	Current Account - Hinge							(8)
	Date	Narration		£	Date	Narration	£	
	Dec 31	Drawings (1cf)		14 000	Dec 31	Balance b/f (1cf)	13750	
	Dec 31	Balance c/d		43 270	Dec 31	Salary (1cf)	10 000	
					Dec 31	Interest on capital (1of)	10 000	
					Dec 31	Share of profits (1of)	23 520	
				<u>57270</u>			<u>57270</u>	
					Jan 1	Balance b/d (1of)	43270	
Current Account - Bracket								
	Date	Narration		£	Date	Narration	£	
	Dec 31	Balance b/f (1cf)		1 500	Dec 31	Interest on capital	3 500	
	Dec 31	Drawings		17 500	Dec 31	Share of profits	11760	
					Dec 31	Balance c/d	<u>3 740</u>	
				<u>19 000</u>			<u>19000</u>	
	Jan 1	Balance b/d (1of)		3740				
Award 1 mark for salary, and 1 mark each for interest on capital, share of profits and drawings only if both items shown on correct partner's account.								

Question Number	Answer	Mark
12(c)	<p>Award up to 2 marks for advantages of this proposal, a further 2 marks for any disadvantages and a one mark for a conclusion or advice etc.</p> <p>Sample Answer</p> <p>If the partners decide to change their business structure to a limited liability company they will find that there are several advantages and disadvantages to this. Firstly both partners will become shareholders of the business and as such will have limited liability which means that the extent of their liability for business debts will be limited to the amount of money they have invested in the business (1). The partners may also become employees of this new business as directors and as such will receive a directors salary as opposed to just one of them receiving a salary as at present (1). They may be able to attract more investment from outside agencies such as banks who are more likely to lend money where the ownership of the business is wider (1).</p> <p>However they may find that they have less control over the day to day operations of the business as they may have other shareholders who have a say in the running of the business (1). There will also be a change to the way in which the accounts are prepared and to the type of taxation paid on the business profits (1). They will also have to ensure that they abide by all the legislation which relates to the management and administration of companies (1).</p> <p>Although there are many advantages to the partnership of this proposal, Hinge and Bracket will be well advised to seek professional advice before embarking on this change as they need to be aware of the disadvantages too (1).</p>	(5)

Question Number	Answer	Mark																																								
13(a)	<p style="text-align: center;">Rent Received Account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Narration</th> <th></th> <th>£</th> <th>Date</th> <th>Narration</th> <th></th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Nov 30</td> <td>Profit and Loss (1)</td> <td>(1of)</td> <td>24000</td> <td>Nov 20</td> <td>Balance b/f</td> <td></td> <td>22 000</td> </tr> <tr> <td>Nov 30</td> <td>Balance c/d</td> <td></td> <td>2 000</td> <td>Nov 30</td> <td>Cash Book</td> <td>(1cf)</td> <td>4 000</td> </tr> <tr> <td></td> <td></td> <td></td> <td>26 000</td> <td></td> <td></td> <td></td> <td>26 000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Dec 1</td> <td>Balance b/d</td> <td>(1of)</td> <td>2 000</td> </tr> </tbody> </table>	Date	Narration		£	Date	Narration		£	Nov 30	Profit and Loss (1)	(1of)	24000	Nov 20	Balance b/f		22 000	Nov 30	Balance c/d		2 000	Nov 30	Cash Book	(1cf)	4 000				26 000				26 000					Dec 1	Balance b/d	(1of)	2 000	(4)
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			26 000				26 000																																			
				Dec 1	Balance b/d	(1of)	2 000																																			

Question Number	Answer	Mark
13(b)	<p>Award 1 mark for identifying 'Accruals/Matching as the concept and a further 2 marks for stating that the rent in advance will be shown as income in next year's profit and loss account (1) and will be shown as a current liability on this year's balance sheet (1).</p>	(3)

Question Number	Answer	Mark																								
13(c)	<p style="text-align: center;">Sunil Khan Account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Narration</th> <th>£</th> <th>Date</th> <th>Narration</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Nov 20</td> <td>Balance b/f</td> <td style="text-align: right;">3500</td> <td>Nov30</td> <td>Bad Debts (1)</td> <td style="text-align: right;">3500</td> </tr> </tbody> </table> <p style="text-align: center;">Bad Debts Account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Narration</th> <th>£</th> <th>Date</th> <th>Narration</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Nov 30</td> <td>Sunil Khan (1)</td> <td style="text-align: right;">3500</td> <td>Nov 30</td> <td>Profit and Loss(1)</td> <td style="text-align: right;">3500</td> </tr> </tbody> </table>	Date	Narration	£	Date	Narration	£	Nov 20	Balance b/f	3500	Nov30	Bad Debts (1)	3500	Date	Narration	£	Date	Narration	£	Nov 30	Sunil Khan (1)	3500	Nov 30	Profit and Loss(1)	3500	(5)
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Date	Narration	£	Date	Narration	£																					
Nov 30	Sunil Khan (1)	3500	Nov 30	Profit and Loss(1)	3500																					

Question Number	Answer	Mark
13(d)	Award 1 mark for identifying 'Prudence' as the concept and a further 2 marks for stating that as the amount was irrecoverable the correct approach is to write it off in this years profit and loss account (1) and to reduce debtors in order not to overstate the value of the assets (1).	(3)

Question Number	Answer	Mark
14(a)	Award one mark for each correct answer up to three marks. Items could include bank charges, dishonoured cheques, standing order.	(3)

Question Number	Answer	Mark																														
14(b)	<p style="text-align: center;">Cash Book (Bank Columns)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Narration</th> <th>Bank (£)</th> <th>Date</th> <th>Narration</th> <th>Bank (£)</th> </tr> </thead> <tbody> <tr> <td>Aug 31</td> <td>Balance b/f</td> <td style="text-align: right;">1003 (1)</td> <td>Aug 10</td> <td>DD Council</td> <td style="text-align: right;">125 (1)</td> </tr> <tr> <td>Aug 21</td> <td>CT - customer</td> <td style="text-align: right;">200 (1)</td> <td>Aug 31</td> <td>Balance c/d</td> <td style="text-align: right;">1078</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>1203</u></td> <td></td> <td></td> <td style="text-align: right;"><u>1203</u></td> </tr> <tr> <td>Sep 1</td> <td>Balance b/d</td> <td style="text-align: right;">1078 (1 of)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Narration	Bank (£)	Date	Narration	Bank (£)	Aug 31	Balance b/f	1003 (1)	Aug 10	DD Council	125 (1)	Aug 21	CT - customer	200 (1)	Aug 31	Balance c/d	1078			<u>1203</u>			<u>1203</u>	Sep 1	Balance b/d	1078 (1 of)				(4)
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Sep 1	Balance b/d	1078 (1 of)																														

Question Number	Answer	Mark																					
14(c)	<p style="text-align: center;">Mr Wong Bank Reconciliation Statement As at 31 August 2011</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">£</th> <th></th> </tr> </thead> <tbody> <tr> <td>Balance as per cash book</td> <td style="text-align: right;">1078</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Outstanding lodgements</td> <td style="text-align: right;">(1926)</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td></td> <td style="text-align: right;">(848)</td> <td></td> </tr> <tr> <td>Unpresented cheque</td> <td style="text-align: right;">198</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Balance as per bank statement</td> <td style="text-align: right;">(650)</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td colspan="3">(Award mark for figure and correct label only)</td> </tr> </tbody> </table>		£		Balance as per cash book	1078	(1)	Outstanding lodgements	(1926)	(1)		(848)		Unpresented cheque	198	(1)	Balance as per bank statement	(650)	(1)	(Award mark for figure and correct label only)			(4)
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14 (d)	<p style="text-align: center;">Award up to two marks for each advantage.</p> <p>Sample answers:</p> <ul style="list-style-type: none"> (i) Enables errors in the cash book to be identified (1) and corrected(1) (ii) Enables errors in the bank statement to be identified (1) and notified to the bank for correction(1) (iii) Acts as a deterrent to fraud (1) as the bank statement is prepared by the bank (1) (iv) Enables missing entries in the cash book to be identified (1) and accounted for(1) 	(4)																					

Question Number	Answer	Mark																												
15	<p style="text-align: center;">Award two marks for each correct response only</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">Increase</th> <th style="text-align: center;">Decrease</th> <th style="text-align: center;">No effect</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td></td> <td style="text-align: center;"><i>£680</i></td> <td></td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">£250 (2)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">3</td> <td></td> <td style="text-align: center;">£500 (2)</td> <td></td> </tr> <tr> <td style="text-align: center;">4</td> <td></td> <td></td> <td style="text-align: center;">No effect (2)</td> </tr> <tr> <td style="text-align: center;">5</td> <td style="text-align: center;">£1700 (2)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">6</td> <td></td> <td></td> <td style="text-align: center;">No effect (2)</td> </tr> </tbody> </table>		Increase	Decrease	No effect	1		<i>£680</i>		2	£250 (2)			3		£500 (2)		4			No effect (2)	5	£1700 (2)			6			No effect (2)	(10)
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