

Mark Scheme (Results)

Summer 2012

IGCSE 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	A	(1)

Question Number	Answer	Mark
2	C	(1)

Question Number	Answer	Mark
3	D	(1)

Question Number	Answer	Mark
4	A	(1)

Question Number	Answer	Mark
5	B	(1)

Question Number	Answer	Mark
6	B	(1)

Question Number	Answer	Mark
7	C	(1)

Question Number	Answer	Mark
8	D	(1)

Question Number	Answer	Mark
9	B	(1)

Question Number	Answer	Mark
10	A	(1)

Section B

Question Number	Answer	Mark																																																						
11(a)	Sales ledger (total debtors) control account	(10)																																																						
	<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> </tr> </thead> <tbody> <tr> <td>Mar 1</td> <td>Balance b/f</td> <td>(1)</td> <td>12 800</td> <td>Mar 31</td> <td>Returns inwards</td> </tr> <tr> <td>Mar 31</td> <td>(Credit) Sales</td> <td>(1)</td> <td>26 780</td> <td>Mar 31</td> <td>Bad Debts</td> </tr> <tr> <td>Mar 31</td> <td>Cash Book</td> <td>(1)</td> <td>125</td> <td>Mar 31</td> <td>Cash Book (Bank)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Mar 31</td> <td>Discount Allowed</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Mar 31</td> <td>PL Set off (Contra)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Mar 31</td> <td>Balance c/d</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;"><u>39</u> <u>705</u></td> <td></td> <td></td> </tr> <tr> <td>Apr 1</td> <td>Balance b/d</td> <td>(2cf) (1of)</td> <td>24 513</td> <td></td> <td></td> </tr> </tbody> </table>	Date	Narration		£	Date	Narration	Mar 1	Balance b/f	(1)	12 800	Mar 31	Returns inwards	Mar 31	(Credit) Sales	(1)	26 780	Mar 31	Bad Debts	Mar 31	Cash Book	(1)	125	Mar 31	Cash Book (Bank)					Mar 31	Discount Allowed					Mar 31	PL Set off (Contra)					Mar 31	Balance c/d				<u>39</u> <u>705</u>			Apr 1	Balance b/d	(2cf) (1of)	24 513			
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Question Number	Answer	Mark
11(b)	A contra entry can arise when a customer is also a supplier of the business (1). Instead of the customer paying us for goods supplied (1) their balance is offset against the amount owing to them for good or services supplied (1).	(3)

Question Number	Answer	Mark
11(c)	<p>Award one mark for each clear advantage identified</p> <p>Sample answers: Verifies the arithmetical accuracy of the sales ledger (1). Assists in the prevention of fraud (1). Provides management with total debtors (1) Helps in the preparation of the balance sheet (1). Detects errors in individual ledgers (1).</p>	(2)

Question Number	Answer	Mark
12(a)(i)	Assets (1) = Capital (1) + Liabilities (1) (must be correct direction)	(3)

Question Number	Answer	Mark														
12(a)(ii)	<table border="1"> <thead> <tr> <th>Assets</th> <th>Liabilities</th> </tr> </thead> <tbody> <tr> <td>Equipment 5 000</td> <td>Creditors 430 (1cf)</td> </tr> <tr> <td>Motor vehicles 12 500</td> <td></td> </tr> <tr> <td>Stock of vehicles 45 000</td> <td>Capital 64880</td> </tr> <tr> <td>Stock of materials 2 250</td> <td></td> </tr> <tr> <td>Debtors 560</td> <td></td> </tr> <tr> <td>Total Assets = 65 310 (1cf)</td> <td></td> </tr> </tbody> </table> <p>Assets 65310 = Capital (64880) + Liabilities (430) ((1) for correct formula)</p>	Assets	Liabilities	Equipment 5 000	Creditors 430 (1cf)	Motor vehicles 12 500		Stock of vehicles 45 000	Capital 64880	Stock of materials 2 250		Debtors 560		Total Assets = 65 310 (1cf)		(3)
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Question Number	Answer	Mark
12(a)(iii)	<p>The marks are awarded for identifying the effect on assets, and capital.</p> <p>Sample Answer</p> <p>The asset of debtors would be reduced by £100 (1) and capital would also be reduced by £100 (1) as the provision would reduce profit (1)</p>	(3)

Question Number	Answer	Mark
12(b)(i)	<p>The marks are awarded for a correct definition. Do not award any marks for examples.</p> <p>Sample Answer</p> <p>Capital expenditure is monies spent on the purchase of or addition to a fixed asset (1) and are included on the balance sheet (1). They are purchased to generate profit for the business and not for resale (1). They will last longer than one year (1) (Max 3)</p> <p>Revenue expenditure is monies spent on the day to day running of a business (1) and are included on the trading, and profit and loss account (1). The cost is written off against profit in the year incurred (1). They are used up within one year (1) (Max 3)</p>	(6)

Question Number	Answer	Mark
12(b)(ii)	<p>Revenue</p> <p>Revenue</p> <p>Revenue</p> <p>Neither</p> <p>Capital</p>	(5)

Question Number	Answer	Mark
12(c)	<p>Award one mark for stating that this would result in an incorrect set of final accounts and up to a further four marks for a good example.</p> <p>Sample Answer If a business does not treat capital and revenue expenditure correctly their final accounts will not be accurate and will not reflect a true and fair view (1) of the businesses profits or assets. For example if they were to include the cost of a new motor vehicle (capital expenditure) (1) as an item of expenditure in the profit and loss account (revenue expenditure) (1) their profits would be understated (1) and the valuation on the balance sheet would also be understated (1)</p>	(5)

Question Number	Answer	Mark																																																																								
13(a)	<p style="text-align: center;">Twilight Ltd Trading and Profit and Loss Account For Year Ended 31 March 2012</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">£ 000</th> <th style="text-align: right;">£ 000</th> <th></th> </tr> </thead> <tbody> <tr> <td>Sales</td> <td></td> <td style="text-align: right;">940</td> <td></td> </tr> <tr> <td>Cost of Sales</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Opening stock</td> <td style="text-align: right;">125</td> <td></td> <td></td> </tr> <tr> <td>Purchases</td> <td style="text-align: right;"><u>472</u></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">597</td> <td></td> <td></td> </tr> <tr> <td>Closing stock</td> <td style="text-align: right;"><u>127</u></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>470</u></td> <td style="text-align: right;">(1 cf)</td> </tr> <tr> <td>Gross profit</td> <td></td> <td style="text-align: right;">470</td> <td style="text-align: right;">(1 cf)</td> </tr> <tr> <td>Running expenses</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salaries and wages</td> <td style="text-align: right;">64</td> <td></td> <td></td> </tr> <tr> <td>Directors' remuneration</td> <td style="text-align: right;">10</td> <td></td> <td></td> </tr> <tr> <td>Audit fees (4 + 1)</td> <td style="text-align: right;">5</td> <td></td> <td style="text-align: right;">(2)</td> </tr> <tr> <td>Heat & light</td> <td style="text-align: right;">28</td> <td></td> <td></td> </tr> <tr> <td>Debenture interest (10 + 10)</td> <td style="text-align: right;">20</td> <td></td> <td style="text-align: right;">(2)</td> </tr> <tr> <td>Communication expenses</td> <td style="text-align: right;">20</td> <td></td> <td></td> </tr> <tr> <td>Provision for depreciation: Buildings</td> <td style="text-align: right;">25</td> <td></td> <td style="text-align: right;">(2 cf)</td> </tr> <tr> <td></td> <td style="text-align: right;">16</td> <td></td> <td style="text-align: right;">(2 cf)</td> </tr> </tbody> </table>		£ 000	£ 000		Sales		940		Cost of Sales				Opening stock	125			Purchases	<u>472</u>				597			Closing stock	<u>127</u>					<u>470</u>	(1 cf)	Gross profit		470	(1 cf)	Running expenses				Salaries and wages	64			Directors' remuneration	10			Audit fees (4 + 1)	5		(2)	Heat & light	28			Debenture interest (10 + 10)	20		(2)	Communication expenses	20			Provision for depreciation: Buildings	25		(2 cf)		16		(2 cf)	
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	Fixtures and Fittings				(11)
			188		
	Profit for year		282	(1 of)	

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13(b)	<p style="text-align: center;">Twilight Ltd Appropriation Account For Year Ended 31 March 2012</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th>£000</th> <th>£000</th> <th></th> </tr> </thead> <tbody> <tr> <td>Profit for year</td> <td></td> <td>282</td> <td></td> </tr> <tr> <td>Profit and loss account b/f</td> <td></td> <td><u>326</u></td> <td>(1)</td> </tr> <tr> <td></td> <td></td> <td>608</td> <td></td> </tr> <tr> <td colspan="4">Appropriations</td> </tr> <tr> <td>Transfer to general reserve</td> <td>50</td> <td></td> <td>(1)</td> </tr> <tr> <td>Ordinary share dividend: Interim Paid</td> <td>50</td> <td></td> <td>(1)</td> </tr> <tr> <td>Final Proposed</td> <td><u>100</u></td> <td></td> <td>(1)</td> </tr> <tr> <td></td> <td></td> <td><u>200</u></td> <td></td> </tr> <tr> <td>Profit and loss account c/ f</td> <td></td> <td><u>408</u></td> <td>(1 of)</td> </tr> </tbody> </table>		£000	£000		Profit for year		282		Profit and loss account b/f		<u>326</u>	(1)			608		Appropriations				Transfer to general reserve	50		(1)	Ordinary share dividend: Interim Paid	50		(1)	Final Proposed	<u>100</u>		(1)			<u>200</u>		Profit and loss account c/ f		<u>408</u>	(1 of)	(5)
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Question Number	Answer	Mark				
13(d)	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Formula</td> <td>Net profit margin</td> </tr> <tr> <td>$\frac{\text{Net Profit}}{\text{Sales}} \times 100$</td> <td>$\frac{282}{940} \times 100 = 30\%$</td> </tr> </table>	Formula	Net profit margin	$\frac{\text{Net Profit}}{\text{Sales}} \times 100$	$\frac{282}{940} \times 100 = 30\%$	(2)
Formula	Net profit margin					
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Question Number	Answer	Mark
14 (a)	The purpose of a trial balance is to check the arithmetical accuracy of the ledgers (books) (1). The trial balance could also be useful in locating errors. (1)	(2)

Question Number	Answer	Mark
14 (b)	Award one mark for each identification the correct types of errors: commission omission principle original entry compensating complete reversal	(2)

Question Number	Answer	Mark
14 (c)	Award one mark for each correct example given up to two marks in total. Examples could include: omission of the debit or credit entry, addition errors, entering transactions twice on the same side	(2)

Question Number	Answer	Mark
14 (d)	Current assets less Current liabilities	(1)

Question Number	Answer	Mark												
14 (e)	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2">Current Assets</th> <th colspan="2">Current Liabilities</th> </tr> </thead> <tbody> <tr> <td>Stock 500</td> <td style="text-align: right;">2</td> <td>Creditors 354</td> <td style="text-align: right;">2</td> </tr> <tr> <td>Debtors 288</td> <td style="text-align: right;">3</td> <td>Accrual 250</td> <td></td> </tr> </tbody> </table>	Current Assets		Current Liabilities		Stock 500	2	Creditors 354	2	Debtors 288	3	Accrual 250		
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		Prepayment 500	Loan 2013 500	2	
		Bank 300	Total (1)	5 104	
		Cash 450			
		Total 038 (1)		9	(3)
				WC = 9 038 - 5 104 = 3 934 (1) (of)	

Question Number	Answer	Mark
14 (f)	<p>The key here is has the candidate explained fully the effect of poor working capital management and how a sole trader can improve their working capital. Candidates may have calculated the WC ratio and should be given credit for this.</p> <p>Sample Answers</p> <p>Effect of poor working capital management (Max 2 marks)</p> <p>If a business fails to maintain adequate working capital they may be unable to pay their creditors (1) which could eventually mean that they are unable to maintain trading as they are unable to purchase stock on credit (1). Su may also find that she has inadequate cash to pay back her loan which is due in 2013 (1)</p> <p>Discussion or calculation of working capital ratio (Max 1 mark)</p> <p>At present Su Tang's working capital ratio (1) is below the accepted normal level of 2:1 which indicates that she needs to consider strategies to improve on this figure.</p> <p>Suggestions to improve her working capital (Max 2 marks)</p> <p>Su could take steps to improve her situation by trying to get her debtors (1) to pay their outstanding amounts faster, possibly by offering cash discount to them. She could also consider reducing her drawings (1) or sell off any surplus fixed assets she owns (1) or she may want to consider taking on a partner (1) who could invest some much needed cash into the business.</p>	(5)

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15(a)	<p style="text-align: center;">Lazy Days Social club Income and Expenditure Account For year ended 29 February 2012</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th></th> <th style="text-align: right;">£</th> <th style="text-align: right;">£</th> </tr> </thead> <tbody> <tr> <td colspan="4">Income</td> </tr> <tr> <td>Subscriptions (5 000 (1) – 200 (1) + 190 (1))</td> <td style="text-align: center;">(3)</td> <td style="text-align: right;">4 990</td> <td></td> </tr> <tr> <td>Social event profit (4 390 (1) – 1 739 (1))</td> <td style="text-align: center;">(2)</td> <td style="text-align: right;">2 651</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">7 641</td> </tr> <tr> <td colspan="4">Expenditure</td> </tr> <tr> <td>Stamps</td> <td></td> <td style="text-align: right;">342</td> <td></td> </tr> <tr> <td>Sundry expenses</td> <td></td> <td style="text-align: right;">139</td> <td></td> </tr> <tr> <td>Rates and insurances</td> <td style="text-align: center;">(1cf)</td> <td style="text-align: right;">2 474</td> <td></td> </tr> <tr> <td>Lighting and heating</td> <td style="text-align: center;">(1cf)</td> <td style="text-align: right;">2 300</td> <td></td> </tr> <tr> <td>Bad debt</td> <td style="text-align: center;">(1cf)</td> <td style="text-align: right;">145</td> <td></td> </tr> <tr> <td>Depreciation of equipment (8000 x 10%)</td> <td style="text-align: center;">(1cf)</td> <td style="text-align: right;">800</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">6 200</td> </tr> <tr> <td>Surplus of income over expenditure</td> <td style="text-align: center;">(2cf) (1of)</td> <td></td> <td style="text-align: right;">1 441</td> </tr> </tbody> </table>			£	£	Income				Subscriptions (5 000 (1) – 200 (1) + 190 (1))	(3)	4 990		Social event profit (4 390 (1) – 1 739 (1))	(2)	2 651					7 641	Expenditure				Stamps		342		Sundry expenses		139		Rates and insurances	(1cf)	2 474		Lighting and heating	(1cf)	2 300		Bad debt	(1cf)	145		Depreciation of equipment (8000 x 10%)	(1cf)	800					6 200	Surplus of income over expenditure	(2cf) (1of)		1 441	(11)
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15 (b)	<p>Award two marks per difference up to a maximum of 4 marks</p> <p style="text-align: center;">Sample answers</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Receipts and Payments Account</th> <th>Income and Expenditure Account</th> </tr> </thead> <tbody> <tr> <td>Does not include accruals/prepayments</td> <td>Does include accruals/prepayments</td> </tr> <tr> <td>Shows the cash position at the end of the period</td> <td>Shows the surplus/deficit at the end of the period</td> </tr> <tr> <td>Does not differentiate between capital and revenue expenditure</td> <td>Shows only revenue expenditure</td> </tr> <tr> <td>Similar to a cash book in a trading concern</td> <td>Similar to a profit and loss account in a trading concern</td> </tr> </tbody> </table> <p>Candidates must clearly state a difference to be awarded the marks</p>	Receipts and Payments Account	Income and Expenditure Account	Does not include accruals/prepayments	Does include accruals/prepayments	Shows the cash position at the end of the period	Shows the surplus/deficit at the end of the period	Does not differentiate between capital and revenue expenditure	Shows only revenue expenditure	Similar to a cash book in a trading concern	Similar to a profit and loss account in a trading concern	(4)
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	AO1	AO2	AO3	AO4	Totals
1	1	0	0	0	1
2	1	0	0	0	1
3	1	0	0	0	1
4	1	0	0	0	1
5	0	1	0	0	1
6	1	0	0	0	1
7	0	1	0	0	1
8	1	0	0	0	1
9	0	1	0	0	1
10	0	1	0	0	1
11(a)	5	5	0	0	10
11(b)	0	0	3	0	3
11(c)	0	0	2	0	2
Totals Q11	5	5	5	0	15
12(a)	0	9	0	0	9
12(b)(i)	0	0	6	0	6
12 (b)(ii)	3	2	0	0	5
12 (c)	0	0	0	5	5
Totals Q 12	3	11	6	5	25
13(a)	7	4	0	0	11
13(b)	3	2	0	0	5
13(c)	0	0	2	0	2
13(d)	0	0	2	0	2
Totals Q 13	10	6	4	0	20
14(a)	0	0	2	0	2
14(b)	0	0	2	0	2
14(c)	0	0	2	0	2
14(d)	0	1	0	0	1
14(e)	0	3	0	0	3
14(f)	0	0	0	5	5
Totals Q14	0	4	6	5	15
15(a)	0	0	4	0	4
15(b)	11	0	0	0	11
Totals Q 15	11	0	4	0	15
Totals	35	30	25	10	100

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