

Mark Scheme (Results)

June 2015

International GCSE Accounting (4AC0)

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Summer 2015

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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 | B | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------|
| 3 | D | (1) |
| Question Number | Answer | Mark |
| 4 | D | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------|
| 5 | C | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------|
| 6 | B | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------|
| 7 | C | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------|
| 8 | C | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------|
| 9 | B | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------|
| 10 | C | (1) |

Section B

| Question Number | Answer | Mark |
|-----------------|--|------|
| 11 (a) | Award mark for correct date, narrative and figure. | (16) |

| Date | Narrative | Disc. All. | Cash | Bank | Date | Narrative | Disc. Rec | Cash | Bank |
|--------|-------------|------------|------------------------|-------------------------|--------|------------------|-----------|------------------------|-------------------------|
| | | £ | £ | £ | | | £ | £ | £ |
| Mar 1 | Bal b/f | | 540 (1) | | Mar 1 | Bal b/f | | | 8 970 (1) |
| Mar 3 | Sales | | 500 (1) | | Mar 12 | Drawings | | | 300 (1) |
| Mar 7 | T Lee | 3 (1) | | 147 (1) | Mar 15 | R Tong | 19 (1) | | 456 (1) |
| Mar 10 | S Teen | | | 350 (1) | | | | | |
| Mar 25 | Sales | | | 1 430 (1) | Mar 21 | Wages & Salaries | | | 425 (1) |
| Mar 28 | Cash | | | 800 (1) | Mar 27 | S Teen (Dis Chg) | | | 350 (1) |
| | | | | | Mar 28 | Bank | | 800 (1) | |
| Mar 31 | Balance c/d | | | 7774 | Mar 31 | Balance c/d | | 240 | |
| | | <u>3</u> | <u>1</u> <u>040</u> | <u>10</u> <u>501</u> | | | <u>19</u> | <u>1</u> <u>040</u> | <u>10</u> <u>501</u> |
| Apr 1 | Balance b/d | | 240 (1) | | Apr 1 | Balance b/d | | | 7774 (1) |

| Question Number | Answer | Mark | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------|--|----------|-----------|-----------|----------|-----------|---|--------|-----------|----------|--|--|--|------|-----------|---|------|-----------|---|--|--|--|--------|-----------|----------|-----|
| 11 (b) | <p style="text-align: center;">Discount allowed account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Narrative</th> <th>£</th> <th>Date</th> <th>Narrative</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Mar 31</td> <td>Cash Book</td> <td>3(1 o.f)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p style="text-align: center;">Discount received account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Narrative</th> <th>£</th> <th>Date</th> <th>Narrative</th> <th>£</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td>Mar 31</td> <td>Cash book</td> <td>19(1o.f)</td> </tr> </tbody> </table> | Date | Narrative | £ | Date | Narrative | £ | Mar 31 | Cash Book | 3(1 o.f) | | | | Date | Narrative | £ | Date | Narrative | £ | | | | Mar 31 | Cash book | 19(1o.f) | (2) |
| Date | Narrative | £ | Date | Narrative | £ | | | | | | | | | | | | | | | | | | | | | |
| Mar 31 | Cash Book | 3(1 o.f) | | | | | | | | | | | | | | | | | | | | | | | | |
| Date | Narrative | £ | Date | Narrative | £ | | | | | | | | | | | | | | | | | | | | | |
| | | | Mar 31 | Cash book | 19(1o.f) | | | | | | | | | | | | | | | | | | | | | |

| Question Number | Answer | Mark |
|-----------------|--|------|
| 11 (c) | A dishonoured cheque is a cheque received by a business which the debtor's bank refuses to pay (1). This may be because the debtor does not have enough money in his/her bank account (1). | (2) |

| Question Number | Answer | Mark | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|---------------|-------|---|--|--------------|--|--------|-----|-------------------|--|------------|-----|--|--|--------|--|----------|--|--|--|----------------|-------|--|-----|-------------------|-------|--|-----|------------------|-----|--|-----|-----------------------------------|--------|--|-----|--|-------|--|-----|--|--|---------------|--|------------|--|--------|-------|--|--|--|--|----------------|--------|--|-----|----------------------------|-------|--|-----|-------|-------|--|-----|--|--|--------|--|--|--|--------|--|-------------------|--|--|--|-----|--------|--|-------|-------|--------|--|-------|--|--|---------------|--|------|
| 12 | <p style="text-align: center;">Bob and Carol Profit and Loss and Appropriation Account Year ended 31 March 2015</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">£</th> <th style="text-align: right;">£</th> <th></th> </tr> </thead> <tbody> <tr> <td>Gross profit</td> <td></td> <td style="text-align: right;">85 321</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Discount received</td> <td></td> <td style="text-align: right;"><u>521</u></td> <td style="text-align: right;">(1)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">85 842</td> <td></td> </tr> <tr> <td>Expenses</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Heat and light</td> <td style="text-align: right;">1 329</td> <td></td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Rent (4500 - 600)</td> <td style="text-align: right;">3 900</td> <td></td> <td style="text-align: right;">(2)</td> </tr> <tr> <td>Discount allowed</td> <td style="text-align: right;">371</td> <td></td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Wages and salaries (13 002 + 240)</td> <td style="text-align: right;">13 242</td> <td></td> <td style="text-align: right;">(2)</td> </tr> <tr> <td>Provision for depreciation (25% x 30000)</td> <td style="text-align: right;">7 500</td> <td></td> <td style="text-align: right;">(1)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>26 342</u></td> <td></td> </tr> <tr> <td>Net profit</td> <td></td> <td style="text-align: right;">59 500</td> <td style="text-align: right;">(1of)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary – Carol</td> <td style="text-align: right;">10 000</td> <td></td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Interest on capitals – Bob</td> <td style="text-align: right;">5 000</td> <td></td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Carol</td> <td style="text-align: right;">2 500</td> <td></td> <td style="text-align: right;">(1)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">17 500</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">42 000</td> <td></td> </tr> <tr> <td>Share of profits:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Bob</td> <td style="text-align: right;">28 000</td> <td></td> <td style="text-align: right;">(1of)</td> </tr> <tr> <td>Carol</td> <td style="text-align: right;">14 000</td> <td></td> <td style="text-align: right;">(1of)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>42 000</u></td> <td></td> </tr> </tbody> </table> | | £ | £ | | Gross profit | | 85 321 | (1) | Discount received | | <u>521</u> | (1) | | | 85 842 | | Expenses | | | | Heat and light | 1 329 | | (1) | Rent (4500 - 600) | 3 900 | | (2) | Discount allowed | 371 | | (1) | Wages and salaries (13 002 + 240) | 13 242 | | (2) | Provision for depreciation (25% x 30000) | 7 500 | | (1) | | | <u>26 342</u> | | Net profit | | 59 500 | (1of) | | | | | Salary – Carol | 10 000 | | (1) | Interest on capitals – Bob | 5 000 | | (1) | Carol | 2 500 | | (1) | | | 17 500 | | | | 42 000 | | Share of profits: | | | | Bob | 28 000 | | (1of) | Carol | 14 000 | | (1of) | | | <u>42 000</u> | | (15) |
| | £ | £ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gross profit | | 85 321 | (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Discount received | | <u>521</u> | (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 85 842 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Expenses | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Heat and light | 1 329 | | (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rent (4500 - 600) | 3 900 | | (2) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Discount allowed | 371 | | (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wages and salaries (13 002 + 240) | 13 242 | | (2) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Provision for depreciation (25% x 30000) | 7 500 | | (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <u>26 342</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Net profit | | 59 500 | (1of) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary – Carol | 10 000 | | (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest on capitals – Bob | 5 000 | | (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Carol | 2 500 | | (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 17 500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 42 000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Share of profits: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bob | 28 000 | | (1of) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Carol | 14 000 | | (1of) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <u>42 000</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Question Number | Answer | | | | Mark |
|-----------------|---------------------|------------|---------------|-------------|------|
| 13 (a) | Current assets | | | | (5) |
| | Stock | 35 000 | | | |
| | Debtors | 35 751 | | | |
| | Expenses prepaid | 990 | | | |
| | Cash at bank | 3 600 | | | |
| | Cash in hand | <u>259</u> | | | |
| | | | 75 600 | (2 of 1 of) | |
| | Current liabilities | | | | |
| | Creditors | 41 200 | | | |
| | Expenses accrued | <u>800</u> | | | |
| | | | <u>42 000</u> | (2 of 1 of) | |
| | Working capital | | 33 600 | (1 of) | |

| Question Number | Answer | | Mark |
|-----------------|--|----------------------------------|------|
| 13 (b) | Formula | Working capital (current) ratio | (2) |
| | Current assets/Current liabilities (1) | $75\,600/42\,000 = 1.8:1$ (1) | |

| Question Number | Answer | | Mark |
|-----------------|--|---|------|
| 13 (c) | Formula | Liquid (Acid test) ratio | (2) |
| | Current assets – stock/Current liabilities (1) | $(75\,600 - 35\,000)/42\,000 = 0.97:1$ (1) | |

| Question Number | Answer | Mark |
|-----------------|---|------|
| 13 (d) | <p>Award (1) mark for identifying that the business's current ratio is below normal (2:1) and similarly (1) mark for identifying that the liquid ratio is also below normal (1:1).</p> <p>Award up to (2) marks for 2 correct suggestions as to how he could improve his working capital position eg: inject more capital; sell surplus fixed asset; reduce drawings; take on a partner; take out long term loans etc. Final (1) mark for suitable conclusion.</p> <p>Sample Answer</p> <p>The liquidity position of the business has clearly worsened over the past three years as the current ratio is now below that which is considered normal (2:1) (1) and his liquid ratio is similarly lower than expected (1:1) (1).</p> <p>In order to improve his working capital position Holmes should consider introducing further capital from his own resources (1), or selling surplus fixed assets (1).</p> <p>If he does not take step to improve on his working capital position he may have problems meeting his short term debts (1).</p> | (5) |

| Question Number | Answer | | | Mark | | | | | | | | | | | | |
|-----------------|-------------------------|-----------|-----------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 14 (a) | | Debit | Credit | (9) | | | | | | | | | | | | |
| | | £ | £ | | (9) | | | | | | | | | | | |
| | Suspense | 250 (1) | | | | (9) | | | | | | | | | | |
| | Purchases | | 250 (1) | | | | (9) | | | | | | | | | |
| | | | | | | | | (9) | | | | | | | | |
| | Stationery | 86 (1) | | | | | | | (9) | | | | | | | |
| | Ali - Current account | | 86 (1) | | | | | | | (9) | | | | | | |
| | | | | | | | | | | | (9) | | | | | |
| | Suspense | 700 (1) | | | | | | | | | | (9) | | | | |
| | Bad debts recovered | | 350 (1) | | | | | | | | | | (9) | | | |
| | Bad debts | | 350 (1) | | | | | | | | | | | (9) | | |
| | | | | | | | | | | | | | | | (9) | |
| | Rekha – Capital account | 3 500 (1) | | | | | | | | | | | | | | (9) |
| | Rekha – Current account | | 3 500 (1) | | | | | | | | | | | | | |

| Question Number | Answer | Mark | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------|---|------------|-----------|--------------------|------------|-----------|---|-------------|-----------|--------|--|--------------------|--------|-------------|-----------|--------|--|--|--|-------------|------------------------|--------|--|--|--|-------------|--|------------|--|--|------------|-----|
| 14 (b) | <p style="text-align: center;">Suspense account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="416 427 523 465">Date</th> <th data-bbox="523 427 711 465">Narrative</th> <th data-bbox="711 427 842 465">£</th> <th data-bbox="842 427 949 465">Date</th> <th data-bbox="949 427 1131 465">Narrative</th> <th data-bbox="1131 427 1262 465">£</th> </tr> </thead> <tbody> <tr> <td data-bbox="416 465 523 555">31 March</td> <td data-bbox="523 465 711 555">Purchases</td> <td data-bbox="711 465 842 555">250(1)</td> <td data-bbox="842 465 949 555"></td> <td data-bbox="949 465 1131 555">Balance b/f (1)</td> <td data-bbox="1131 465 1262 555">950(1)</td> </tr> <tr> <td data-bbox="416 555 523 645">31 March</td> <td data-bbox="523 555 711 645">Bad debts</td> <td data-bbox="711 555 842 645">350(1)</td> <td data-bbox="842 555 949 645"></td> <td data-bbox="949 555 1131 645"></td> <td data-bbox="1131 555 1262 645"></td> </tr> <tr> <td data-bbox="416 645 523 734">31 March</td> <td data-bbox="523 645 711 734">Bad debts recovered</td> <td data-bbox="711 645 842 734">350(1)</td> <td data-bbox="842 645 949 734"></td> <td data-bbox="949 645 1131 734"></td> <td data-bbox="1131 645 1262 734"></td> </tr> <tr> <td data-bbox="416 734 523 817">31 March</td> <td data-bbox="523 734 711 817"></td> <td data-bbox="711 734 842 817" style="text-align: center;"><u>950</u></td> <td data-bbox="842 734 949 817"></td> <td data-bbox="949 734 1131 817"></td> <td data-bbox="1131 734 1262 817" style="text-align: center;"><u>950</u></td> </tr> </tbody> </table> | Date | Narrative | £ | Date | Narrative | £ | 31 March | Purchases | 250(1) | | Balance b/f (1) | 950(1) | 31 March | Bad debts | 350(1) | | | | 31 March | Bad debts recovered | 350(1) | | | | 31 March | | <u>950</u> | | | <u>950</u> | (5) |
| Date | Narrative | £ | Date | Narrative | £ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 March | Purchases | 250(1) | | Balance b/f (1) | 950(1) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 March | Bad debts | 350(1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 March | Bad debts recovered | 350(1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 March | | <u>950</u> | | | <u>950</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Question Number | Answer | | | | Mark |
|-----------------|--------------------|----------|----------|-----------|------|
| 14 (c) | Error and omission | Increase | Decrease | No effect | (4) |
| | 1 | ✓ (1) | | | |
| | 2 | | ✓ (1) | | |
| | 3 | ✓ (1) | | | |
| | 4 | | | ✓ (1) | |

| Question Number | Answer | Mark |
|-----------------|--|------|
| 14 (d i) | Increase the selling price of their products without any subsequent increase in the cost price (1) OR Decrease the cost of goods purchased without any subsequent decrease in the selling price. (1) | (1) |

| Question Number | Answer | Mark |
|-----------------|--|------|
| 14 (d ii) | Better control of overheads/ reduce expenses (1) | (1) |

| Question Number | Answer | Mark |
|-----------------|--|------|
| 14 (e) | Award (1) mark for confirming that this will increase her profits. Award (1) mark for stating how stock should be valued and (1) mark for identifying that this suggestion would be in contravention of the prudence concept. A further (1) mark for stating the effect on both profit and assets and (1) mark for an appropriate conclusion. Sample Answer Rekha is correct in her statement that valuing the closing stock at selling price will increase her profits as the cost of sales will be reduced (1). However, stock should be valued at the lower of cost or net realisable value (1) which is an application of the concept of prudence (1). By over valuing the stock both the profit and the assets will be over-valued (1). Hence Rekha should be advised that her suggestion is not appropriate (1). | (5) |

| Question Number | Answer | | | Mark |
|-----------------|--|---------------------|--------------------------------|------|
| 15 | Item of expenditure | Type of expenditure | Financial statement | (16) |
| | Payment of administration expenses | Revenue | <i>Profit and loss account</i> | |
| | Cost of improvements to factory air conditioning | Capital (1) | Balance sheet (1) | |
| | Payment of directors' salaries | Revenue (1) | Profit and loss account (1) | |
| | Payment of share dividend | Revenue (1) | Appropriation account (1) | |
| | Payment of debenture interest | Revenue (1) | Profit and loss account (1) | |
| | Purchase of raw materials | Revenue (1) | Manufacturing account (1) | |
| | Purchase of new plant and machinery | Capital (1) | Balance sheet (1) | |
| | Cost of installing new plant and machinery | Capital (1) | Balance sheet (1) | |
| | Maintenance charges for new plant and machinery | Revenue (1) | Manufacturing account (1) | |

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