



Mark Scheme (Results)

Summer 2025

Pearson Edexcel International GCSE
In Accounting (4AC1) Paper 01

Paper 1: Introduction to Bookkeeping and
Accounting

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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.

Question Number	Answer	Mark
	Award 1 mark as indicated for each question.	
1	D Statement of account	(1)
2	C Discount received	(1)
3	C Manager	(1)
4	D Prudence	(1)
5	C Equity – liabilities = assets	(1)
6	D To spread the cost over its useful life	(1)
7	D Sales returns book	(1)
8	B Loss for the year	(1)
9	A \$420	(1)
10	C Rental income received in advance	(1)

TOTAL FOR QUESTIONS 1-10 = 10 MARKS

Question Number	Answer	Mark
11	Award marks as indicated.	
		(5)

TOTAL FOR QUESTION 11 = 5 MARKS

Question Number	Answer	Mark
12	Award marks as indicated.	
		(5)

TOTAL FOR QUESTION 12 = 5 MARKS

Question Number	Answer	Marks								
13 (a)	Award marks as indicated. <table><tr><th>Description</th><th>Accounting concept</th></tr><tr><td>Low-value items do not need separate recording.</td><td>Materiality (1)</td></tr><tr><td>Only items that can be measured in money should be recorded in the business records.</td><td>Money measurement (1)</td></tr><tr><td>The business is treated as being completely separate from the owner of the business.</td><td>Business entity (1)</td></tr></table>	Description	Accounting concept	Low-value items do not need separate recording.	Materiality (1)	Only items that can be measured in money should be recorded in the business records.	Money measurement (1)	The business is treated as being completely separate from the owner of the business.	Business entity (1)	(3)
Description	Accounting concept									
Low-value items do not need separate recording.	Materiality (1)									
Only items that can be measured in money should be recorded in the business records.	Money measurement (1)									
The business is treated as being completely separate from the owner of the business.	Business entity (1)									

Question Number	Answer	Marks						
13 (b)	Award marks as indicated. <table><tr><th>Description</th><th>Principle of professional ethics</th></tr><tr><td>Accountants must be free from bias/conflict of interest.</td><td>Objectivity (1)</td></tr><tr><td>Accountants must operate in a straightforward/honest manner.</td><td>Integrity (1)</td></tr></table>	Description	Principle of professional ethics	Accountants must be free from bias/conflict of interest.	Objectivity (1)	Accountants must operate in a straightforward/honest manner.	Integrity (1)	(2)
Description	Principle of professional ethics							
Accountants must be free from bias/conflict of interest.	Objectivity (1)							
Accountants must operate in a straightforward/honest manner.	Integrity (1)							

TOTAL FOR QUESTION 13 = 5 MARKS
TOTAL MARKS FOR SECTION A = 25 MARKS

Question Number	Answer	Mark
14(a)	Award marks as indicated. Max 2 marks. • Encourages bulk buying (1) • Encourages repeat business (1) • Encourages increased sales (1) • Improves customer loyalty (1) Accept any other appropriate responses.	(2)

Question Number	Answer	Mark												
14(b)	Award marks for correct account and amount in combination. One mark for correct narrative. Journal <table><tr><th>Date</th><th>Account</th><th>Debit \$</th><th>Credit \$</th></tr><tr><td>Mar 31</td><td>Irrecoverable debts</td><td>32 (1)</td><td></td></tr><tr><td></td><td>BZ Traders / Trade receivables (control account)</td><td></td><td>32 (1)</td></tr></table> Being the write-off of an irrecoverable debt. (1)	Date	Account	Debit \$	Credit \$	Mar 31	Irrecoverable debts	32 (1)			BZ Traders / Trade receivables (control account)		32 (1)	(3)
Date	Account	Debit \$	Credit \$											
Mar 31	Irrecoverable debts	32 (1)												
	BZ Traders / Trade receivables (control account)		32 (1)											

Question Number	Answer	Mark																																																																														
14(c)	Award marks for correct dates, details and amount in combination. Alicia Account <table><tr><th>Date2025</th><th>Details</th><th>\$</th><th>Date2025</th><th>Details</th><th>\$</th></tr><tr><td>Mar 1</td><td>Balance b/d</td><td>1 440</td><td>Mar 16</td><td>Sales returns / Returns inwards (day book)</td><td>108 (1)</td></tr><tr><td>10</td><td>Sales (day book)</td><td>765 (1)</td><td>30</td><td>Cash book /Bank</td><td>1 368 (1)</td></tr><tr><td></td><td></td><td></td><td>30</td><td>Cash book / discount allowed</td><td>72 (1)</td></tr><tr><td></td><td></td><td></td><td>31</td><td>Balance c/d</td><td>657</td></tr><tr><td></td><td></td><td><u>2 205</u></td><td></td><td></td><td><u>2 205</u></td></tr><tr><td>Apr 1</td><td>Balance b/d</td><td>657 (1of)</td><td></td><td></td><td></td></tr></table> BZ Traders Account <table><tr><th>Date2025</th><th>Details</th><th>\$</th><th>Date2025</th><th>Details</th><th>\$</th></tr><tr><td>Mar 1</td><td>Balance b/d</td><td>458</td><td>Mar 10</td><td>Cash book / Bank</td><td>426 (1)</td></tr><tr><td>12</td><td>Sales (day book)</td><td>310 (1)</td><td>31</td><td>Journal / Irrecoverable debts</td><td>32 (1)</td></tr><tr><td>19</td><td>Cash book / Bank</td><td>426 (1)</td><td>31</td><td>Balance c/d</td><td>736</td></tr><tr><td></td><td></td><td>1 194</td><td></td><td></td><td>1 194</td></tr><tr><td>Apr 1</td><td>Balance b/d</td><td>736 (1of)</td><td></td><td></td><td></td></tr></table>	Date2025	Details	\$	Date2025	Details	\$	Mar 1	Balance b/d	1 440	Mar 16	Sales returns / Returns inwards (day book)	108 (1)	10	Sales (day book)	765 (1)	30	Cash book /Bank	1 368 (1)				30	Cash book / discount allowed	72 (1)				31	Balance c/d	657			<u>2 205</u>			<u>2 205</u>	Apr 1	Balance b/d	657 (1of)				Date2025	Details	\$	Date2025	Details	\$	Mar 1	Balance b/d	458	Mar 10	Cash book / Bank	426 (1)	12	Sales (day book)	310 (1)	31	Journal / Irrecoverable debts	32 (1)	19	Cash book / Bank	426 (1)	31	Balance c/d	736			1 194			1 194	Apr 1	Balance b/d	736 (1of)				(10)
	Date2025	Details	\$	Date2025	Details	\$																																																																										
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		1 194			1 194																																																																											
Apr 1	Balance b/d	736 (1of)																																																																														

TOTAL FOR QUESTION 14 = 15 MARKS

Question Number	Answer	Mark
15(a)	Award marks as indicated. Maximum 2 marks. • Omission (1) • Commission (1) • Principle (1) • Compensating (1) • Original entry (1) • Complete reversal (1)	(2)

Question Number	Answer	Mark																																																							
15 (b)	Award marks for correct account and amount in combination. Journal <table><tr><th>Date 2025</th><th>Account</th><th>Debit \$</th><th>Credit \$</th><th></th></tr><tr><td>Apr 30</td><td>Motor expenses</td><td>200</td><td></td><td>(1)</td></tr><tr><td></td><td>Suspense</td><td></td><td>200</td><td>(1)</td></tr><tr><td></td><td>Motor vehicles</td><td>2 000</td><td></td><td>(1)</td></tr><tr><td></td><td>Motor expenses</td><td></td><td>2 000</td><td>(1)</td></tr><tr><td></td><td>Parker</td><td>60</td><td></td><td>(1)</td></tr><tr><td></td><td>Palmer</td><td></td><td>60</td><td>(1)</td></tr><tr><td></td><td>Wages</td><td>9</td><td></td><td>(1)</td></tr><tr><td></td><td>Suspense</td><td></td><td>9</td><td>(1)</td></tr><tr><td></td><td>Stationery</td><td>80</td><td></td><td>(1)</td></tr><tr><td></td><td>Bank</td><td></td><td>80</td><td>(1)</td></tr></table>	Date 2025	Account	Debit \$	Credit \$		Apr 30	Motor expenses	200		(1)		Suspense		200	(1)		Motor vehicles	2 000		(1)		Motor expenses		2 000	(1)		Parker	60		(1)		Palmer		60	(1)		Wages	9		(1)		Suspense		9	(1)		Stationery	80		(1)		Bank		80	(1)	(10)
Date 2025	Account	Debit \$	Credit \$																																																						
Apr 30	Motor expenses	200		(1)																																																					
	Suspense		200	(1)																																																					
	Motor vehicles	2 000		(1)																																																					
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	Suspense		9	(1)																																																					
	Stationery	80		(1)																																																					
	Bank		80	(1)																																																					

Question Number	Answer	Mark																								
15(c)	Award marks for correct dates, details and amount in combination. Suspense Account <table><tr><th>Date</th><th>Details</th><th>\$</th><th>Date</th><th>Details</th><th>\$</th></tr><tr><td>Apr 30</td><td>Balance b/d</td><td>209 (1of)</td><td>Apr 30</td><td>Motor expenses</td><td>200 (1)</td></tr><tr><td></td><td></td><td></td><td></td><td>Wages</td><td>9 (1)</td></tr><tr><td></td><td></td><td>209</td><td></td><td></td><td>209</td></tr></table>	Date	Details	\$	Date	Details	\$	Apr 30	Balance b/d	209 (1of)	Apr 30	Motor expenses	200 (1)					Wages	9 (1)			209			209	(3)
Date	Details	\$	Date	Details	\$																					
Apr 30	Balance b/d	209 (1of)	Apr 30	Motor expenses	200 (1)																					
				Wages	9 (1)																					
		209			209																					

TOTAL FOR QUESTION 15 = 15 MARKS

Question Number	Answer	Mark																																										
16(a)	Award marks for correct dates, details and amounts in combination. Cash Book – Bank Column <table><tr><th>Date 2025</th><th>Details</th><th>\$</th><th>Date 2025</th><th>Details</th><th>\$</th></tr><tr><td>Jan 31</td><td>Balance b/d</td><td>512</td><td>Jan 31</td><td>Rent</td><td>1 200 (1)</td></tr><tr><td></td><td>Bank interest / Interest received</td><td>72 (1)</td><td></td><td>Samuel</td><td>185 (1)</td></tr><tr><td></td><td>Rachel</td><td>236 (1)</td><td></td><td>Undercast/ Error/ Suspense</td><td>100 (1)</td></tr><tr><td></td><td>Balance c/d</td><td>665</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td>1 485</td><td></td><td></td><td>1 485</td></tr><tr><td></td><td></td><td></td><td>Feb 1</td><td>Balance b/d</td><td>665 (1of)</td></tr></table>	Date 2025	Details	\$	Date 2025	Details	\$	Jan 31	Balance b/d	512	Jan 31	Rent	1 200 (1)		Bank interest / Interest received	72 (1)		Samuel	185 (1)		Rachel	236 (1)		Undercast/ Error/ Suspense	100 (1)		Balance c/d	665						1 485			1 485				Feb 1	Balance b/d	665 (1of)	(6)
Date 2025	Details	\$	Date 2025	Details	\$																																							
Jan 31	Balance b/d	512	Jan 31	Rent	1 200 (1)																																							
	Bank interest / Interest received	72 (1)		Samuel	185 (1)																																							
	Rachel	236 (1)		Undercast/ Error/ Suspense	100 (1)																																							
	Balance c/d	665																																										
		1 485			1 485																																							
			Feb 1	Balance b/d	665 (1of)																																							

Question Number	Answer	Mark										
16(b)	Award marks for correct labels and amounts in combination. Bank Reconciliation Statement at 31 January 2025 <table><tr><td></td><td style="text-align: right;">\$</td></tr><tr><td>Balance as per cash book</td><td style="text-align: right;">(665) (1of)</td></tr><tr><td>Unpresented cheque: (483480, Pandur)</td><td style="text-align: right;">140 (1)</td></tr><tr><td>(Outstanding) lodgement</td><td style="text-align: right;"><u>(235)</u> (1)</td></tr><tr><td>Balance per bank statement</td><td style="text-align: right;"><u><u>(760)</u></u> (1)</td></tr></table>		\$	Balance as per cash book	(665) (1of)	Unpresented cheque: (483480, Pandur)	140 (1)	(Outstanding) lodgement	<u>(235)</u> (1)	Balance per bank statement	<u><u>(760)</u></u> (1)	(4)
	\$											
Balance as per cash book	(665) (1of)											
Unpresented cheque: (483480, Pandur)	140 (1)											
(Outstanding) lodgement	<u>(235)</u> (1)											
Balance per bank statement	<u><u>(760)</u></u> (1)											

Question Number	Answer	Mark
16(c)	Award mark as indicated. Authority is granted to a third party for fixed or variable amounts to be paid at their request (1). Accept any other appropriate responses.	(1)

Question Number	Answer	Mark																								
16(d)	Award marks as indicated for correct dates, details and amounts in combination. Petty Cash Book <table><tr><th>Total receipts</th><th>Date 2025</th><th>Details</th><th>Total payments</th></tr><tr><td>200.00</td><td>Jan 31</td><td>Subtotals</td><td>136.80</td></tr><tr><td></td><td></td><td>Balance c/d</td><td>63.20 (1)</td></tr><tr><td>200.00</td><td></td><td></td><td>200.00 (1)</td></tr><tr><td>63.20 (1)</td><td>Feb 1</td><td>Balance b/d</td><td></td></tr><tr><td>136.80 (1)</td><td></td><td>Cash book</td><td></td></tr></table>	Total receipts	Date 2025	Details	Total payments	200.00	Jan 31	Subtotals	136.80			Balance c/d	63.20 (1)	200.00			200.00 (1)	63.20 (1)	Feb 1	Balance b/d		136.80 (1)		Cash book		(4)
Total receipts	Date 2025	Details	Total payments																							
200.00	Jan 31	Subtotals	136.80																							
		Balance c/d	63.20 (1)																							
200.00			200.00 (1)																							
63.20 (1)	Feb 1	Balance b/d																								
136.80 (1)		Cash book																								

TOTAL FOR QUESTION 16 = 15 MARKS

Question Number	Answer	Mark																																																
17(a)	Award marks for correct figures as indicated. Award one mark for all correct dates and details. Trade Payables Control Account <table><tr><th>Date 2025</th><th>Details</th><th>\$</th><th>Date 2025</th><th>Details</th><th>\$</th></tr><tr><td>Mar 31</td><td>Cash book / Discount received</td><td>945 (1)</td><td>Mar 1</td><td>Balance b/d</td><td>26 330 (1)</td></tr><tr><td></td><td>Cash book</td><td>35 780 (1)</td><td>31</td><td>Cash book</td><td>160 (1)</td></tr><tr><td></td><td>Journal / Contra/ Set off</td><td>340 (1)</td><td></td><td>Purchases day book</td><td>34 570 (1)</td></tr><tr><td></td><td>Purchase returns (Returns outwards) day book</td><td>1 227 (1)</td><td></td><td>Balance c/d</td><td>220</td></tr><tr><td></td><td>Balance c/d</td><td>22 988</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td>61 280</td><td></td><td></td><td>61 280</td></tr><tr><td>Apr 1</td><td>Balance b/d</td><td>220 (1)</td><td>Apr 1</td><td>Balance b/d</td><td>22 988 (1)</td></tr></table>	Date 2025	Details	\$	Date 2025	Details	\$	Mar 31	Cash book / Discount received	945 (1)	Mar 1	Balance b/d	26 330 (1)		Cash book	35 780 (1)	31	Cash book	160 (1)		Journal / Contra/ Set off	340 (1)		Purchases day book	34 570 (1)		Purchase returns (Returns outwards) day book	1 227 (1)		Balance c/d	220		Balance c/d	22 988						61 280			61 280	Apr 1	Balance b/d	220 (1)	Apr 1	Balance b/d	22 988 (1)	(10)
Date 2025	Details	\$	Date 2025	Details	\$																																													
Mar 31	Cash book / Discount received	945 (1)	Mar 1	Balance b/d	26 330 (1)																																													
	Cash book	35 780 (1)	31	Cash book	160 (1)																																													
	Journal / Contra/ Set off	340 (1)		Purchases day book	34 570 (1)																																													
	Purchase returns (Returns outwards) day book	1 227 (1)		Balance c/d	220																																													
	Balance c/d	22 988																																																
		61 280			61 280																																													
Apr 1	Balance b/d	220 (1)	Apr 1	Balance b/d	22 988 (1)																																													

Question Number	Answer	Mark
17(b)	Award one mark for identification and one mark for development of each alternative up to a maximum of four marks and one mark for a conclusion. Sample answer Option 1 An irrecoverable debt is an amount where there is certainty that the amount will not be paid (1) Writing off an irrecoverable debt will result in not overstating the profit for the year (1) and not overstating the trade receivables (1) thus complying with the prudence concept (1). Archie should choose option 1 in order to prepare accurate and fair financial statements (1) Sample answer Option 2 A provision for irrecoverable debts is most appropriate where there is a degree of uncertainty whether or not the debt will be paid (1) Making a provision for irrecoverable debt will result in not overstating the profit for the year (1) and not overstating the trade receivables (1) thus complying with the prudence concept (1). Archie should choose option 2 in order to prepare accurate and fair financial statements (1) Accept any other appropriate responses.	(5)

TOTAL FOR QUESTION 17 = 15 MARKS

Question Number	Answer	Mark															
18(a)	Award marks as indicated. <table><tr><th>Transaction</th><th>Capital Expenditure</th><th>Revenue Expenditure</th></tr><tr><td>Legal costs on purchase of business premises</td><td>✓(1)</td><td></td></tr><tr><td>Bank loan interest on purchase of business premises</td><td>✓(1)</td><td></td></tr><tr><td>Delivery cost of new machinery</td><td>✓(1)</td><td></td></tr><tr><td>Insurance of new machinery</td><td></td><td>✓(1)</td></tr></table>	Transaction	Capital Expenditure	Revenue Expenditure	Legal costs on purchase of business premises	✓(1)		Bank loan interest on purchase of business premises	✓(1)		Delivery cost of new machinery	✓(1)		Insurance of new machinery		✓(1)	(4)
Transaction	Capital Expenditure	Revenue Expenditure															
Legal costs on purchase of business premises	✓(1)																
Bank loan interest on purchase of business premises	✓(1)																
Delivery cost of new machinery	✓(1)																
Insurance of new machinery		✓(1)															

Question Number	Answer	Mark
18(b)	Award mark as indicated. \$18 400 (1).	(1)

Question Number	Answer	Mark																																																						
18(c)	Award marks for details and amounts in combination. Machinery – Provision for Depreciation Account <table><tr><th>Date</th><th>Details</th><th>\$</th><th>Date</th><th>Details</th><th>\$</th></tr><tr><td>2024 Jun 30</td><td>Disposal</td><td>4 000 (1)</td><td>2024 Jan 1</td><td>Balance b/d</td><td>6 400 (1)</td></tr><tr><td>2024 Dec 31</td><td>Balance c/d</td><td>5 840</td><td>2024 Dec 31</td><td>Income statement</td><td>3 440 (1)</td></tr><tr><td></td><td></td><td>9 840</td><td></td><td></td><td>9 840</td></tr><tr><td></td><td></td><td></td><td>2025 Jan 1</td><td>Balance b/d</td><td>5 840 (1of)</td></tr></table> Disposal Account <table><tr><th>Date</th><th>Details</th><th>\$</th><th>Date</th><th>Details</th><th>\$</th></tr><tr><td>2024 Jun 30</td><td>Machinery Cost</td><td>8 000</td><td>2024 Jun 30</td><td>Machinery Provision for Depreciation</td><td>4 000</td></tr><tr><td>Dec 31</td><td>Income statement</td><td>600 (1of)</td><td></td><td>Bank</td><td>4 600</td></tr><tr><td></td><td></td><td>8 600</td><td></td><td></td><td>8 600</td></tr></table>	Date	Details	\$	Date	Details	\$	2024 Jun 30	Disposal	4 000 (1)	2024 Jan 1	Balance b/d	6 400 (1)	2024 Dec 31	Balance c/d	5 840	2024 Dec 31	Income statement	3 440 (1)			9 840			9 840				2025 Jan 1	Balance b/d	5 840 (1of)	Date	Details	\$	Date	Details	\$	2024 Jun 30	Machinery Cost	8 000	2024 Jun 30	Machinery Provision for Depreciation	4 000	Dec 31	Income statement	600 (1of)		Bank	4 600			8 600			8 600	(5)
Date	Details	\$	Date	Details	\$																																																			
2024 Jun 30	Disposal	4 000 (1)	2024 Jan 1	Balance b/d	6 400 (1)																																																			
2024 Dec 31	Balance c/d	5 840	2024 Dec 31	Income statement	3 440 (1)																																																			
		9 840			9 840																																																			
			2025 Jan 1	Balance b/d	5 840 (1of)																																																			
Date	Details	\$	Date	Details	\$																																																			
2024 Jun 30	Machinery Cost	8 000	2024 Jun 30	Machinery Provision for Depreciation	4 000																																																			
Dec 31	Income statement	600 (1of)		Bank	4 600																																																			
		8 600			8 600																																																			

Question Number	Answer	Mark
18(d)	Award up to 2 marks for comments on each method. Award 1 mark for advice. Sample answer Continuing to use the reducing balance method will reduce the charge for depreciation after the first year (1) which will result in a higher profit for the following years (1). Changing to use the straight-line method will result in the same depreciation charge each year of ownership (1) resulting in lower profits and therefore a lower net asset value of the business (1). I will advise Shauna not to change the method (1). Accept any other appropriate responses.	(5)

TOTAL FOR QUESTION 18 = 15 MARKS

TOTAL MARKS FOR SECTION B = 75 MARKS

TOTAL MARKS FOR PAPER = 100 MARKS

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