



Cambridge
International
AS & A Level

Cambridge International Examinations
Cambridge International Advanced Subsidiary and Advanced Level

ACCOUNTING

9706/32

Paper 3 A Level Structured Questions

March 2017

MARK SCHEME

Maximum Mark: 150

Published

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Question	Answer	Marks
1(a)	An intangible asset is an identifiable non-monetary asset (1) without physical substance (1) from which future benefits are expected. (1)	3
1(b)	\$ Revenue 680 000 Cost of sales W1 <u>(401 714)</u> (2)of Gross profit 278 286 (1)of Distribution costs W2 <u>(66 607)</u> (3)of Administrative expenses W3 <u>(147 837)</u> (3)of Profit from operations 63 842 (1)of Finance costs <u>(4 500)</u> (1) Profit before tax 59 342 Tax <u>(12 385)</u> (1) Profit for the year <u>46 957</u> (1)of W1 Cost of sales: $117\,257 + 378\,000 - (108\,543 - 15\,000)$ (1) = 401 714 (1)of W2 \$ Distribution costs: TB 70 152 Provision 90 (1) Prepayment <u>(3 635)</u> (1) <u>66 607</u> (1)of W3 Administrative expenses: TB 145 267 Accrual 2 480 (1) Provision 90 (1) <u>147 837</u> (1)of	13

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Question	Answer	Marks
1(c)	Trade receivables turnover = $\frac{87\,450}{680\,000} \cdot 365 = 47$ days (1)of Inventory turnover ratio = $\frac{105\,400}{401\,714} \cdot 365 = 95.77$ days (1)of Trade payables turnover = $\frac{26\,550}{378\,000} \cdot 365 = 26$ days (1)of Working capital cycle = $47 + 96 - 26 = 117$ days (1)OF	4
1(d)	It is taking longer to receive payment from customers than the allowed period. (1) There should be a review of the credit control system. (1) May consider discounts/incentives to encourage prompt payment. (1) Payment to suppliers is being made quicker than the allowed period. (1) This maintains a good relationship with the suppliers. (1) Future discounts/incentives should be protected. (1) Detrimental to cash flow (1) as payments are received 21 days after payments are made. (1) Inventory turnover of 95.77 days could be reduced to improve liquidity. (1) 1 for decision + Max 4 for justification	5
		25

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Question	Answer	Marks								
2(a)	<table><tr><td>Internal auditor</td><td>External auditor</td></tr><tr><td>Internal auditors are employees</td><td>External auditors are external independent persons</td></tr><tr><td>Review the business practices and internal control system to prevent mistakes</td><td>Examine the financial statements and give opinion whether the financial statements present a true and fair view and comply with legal requirements</td></tr><tr><td>Report to the senior management</td><td>Report to shareholders</td></tr></table> Accept any reasonable alternative. (2 marks) × 2 explanations	Internal auditor	External auditor	Internal auditors are employees	External auditors are external independent persons	Review the business practices and internal control system to prevent mistakes	Examine the financial statements and give opinion whether the financial statements present a true and fair view and comply with legal requirements	Report to the senior management	Report to shareholders	4
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2(b)	Responses could include: Proposed dividend – The proposed dividend has to be approved by shareholders at the annual general meeting. It is not regarded as liability at the statement of financial position date. According to IAS 10 <i>Events After The Reporting Period</i>, a proposed dividend should be treated as a non-adjusting event and entered as a note on the financial statements. Depreciation of printing machine – According to IAS 16 <i>Property, Plant and Equipment</i>, the depreciation method used shall reflect the pattern in which the asset's future economic benefits are expected to be consumed by the business. As the consumption of the printing machine is decreasing, reducing balance method should be adopted. Goodwill – IAS 38 <i>Intangible Assets</i> prohibits the recognition of internal generated goodwill. Therefore do not include this in the financial statements. Inventory – According to IAS 2 <i>Inventories</i>, inventories should be valued at the lower of cost and net realisable value. Therefore inventory should be valued at \$43 400 not \$44 500 (2 marks) · 4 explanations It is not necessary to quote the relevant accounting standards.	8								

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Question	Answer					Marks
2(c)	\$ Original profit for the year 99 800 Less : Depreciation charge 15 000 (1) Less : Inventory overstated 1 100 (1) Revised profit for the year 83 700 (1of)					3
2(d)	Share capital Revaluation reserve Retained earnings Total \$ \$ \$ \$ Balance at start of year 1 000 000 100 000 94 600 1 194 600 Profit for the year 83 700 (of) 83 700 Dividend paid (20 000) (1) (20 000) Balance at end of year 1 000 000 100 000 158 300 1 258 300 (1) (1) (1of)					4

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Question	Answer	Marks																																																												
2(e)	Redrafted Statement of Financial Position at 31 December 2015 \$ <table> <tr> <td>Non-current assets</td><td></td><td></td></tr> <tr> <td> Freehold property</td><td>700 000</td><td></td></tr> <tr> <td> Machinery and equipment (\$457 400 – \$15 000)</td><td>442 400</td><td>(1of)</td></tr> <tr> <td></td><td><u>1 142 400</u></td><td></td></tr> <tr> <td>Current assets</td><td></td><td></td></tr> <tr> <td> Inventories (\$44 500 – \$1 100)</td><td>43 400</td><td>(1of)</td></tr> <tr> <td> Trade receivables</td><td>74 800</td><td></td></tr> <tr> <td> Cash and cash equivalents</td><td>36 000</td><td></td></tr> <tr> <td></td><td><u>154 200</u></td><td></td></tr> <tr> <td>Total assets</td><td><u>1 296 600</u></td><td></td></tr> <tr> <td>Equity and liabilities</td><td></td><td></td></tr> <tr> <td>Equity</td><td></td><td></td></tr> <tr> <td> Share capital</td><td>1 000 000</td><td></td></tr> <tr> <td> Revaluation reserve</td><td>100 000</td><td></td></tr> <tr> <td> Retained earnings</td><td>158 300</td><td>(1of)</td></tr> <tr> <td>Total equity</td><td><u>1 258 300</u></td><td></td></tr> <tr> <td>Current liabilities</td><td></td><td></td></tr> <tr> <td> Trade payables</td><td>38 300</td><td></td></tr> <tr> <td></td><td><u>38 300</u></td><td></td></tr> <tr> <td>Total equity and liabilities</td><td><u>1 296 600</u></td><td></td></tr> </table>	Non-current assets			Freehold property	700 000		Machinery and equipment (\$457 400 – \$15 000)	442 400	(1of)		<u>1 142 400</u>		Current assets			Inventories (\$44 500 – \$1 100)	43 400	(1of)	Trade receivables	74 800		Cash and cash equivalents	36 000			<u>154 200</u>		Total assets	<u>1 296 600</u>		Equity and liabilities			Equity			Share capital	1 000 000		Revaluation reserve	100 000		Retained earnings	158 300	(1of)	Total equity	<u>1 258 300</u>		Current liabilities			Trade payables	38 300			<u>38 300</u>		Total equity and liabilities	<u>1 296 600</u>		3
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2(f)	To prepare true and fair financial statements, it is essential that they are prepared in accordance with applicable accounting standards (1). Euan should voice his concerns and discuss with the directors (1) giving them the opportunity to revise the statements (1). If the directors do not reflect the changes, the external auditor can consider issuing a qualified auditor report (1). Max. 3	3																																																												
		25																																																												

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3(a)	Differences: Surplus of income over expenditure is used instead of profit. (1) Excess of expenditure over income is used instead of loss. (1) Accumulated fund is used instead of capital. (1) An income and expenditure account is prepared instead of an income statement. (1) Max 3	3																																						
3(b)	<table><tr><td></td><td>\$</td><td></td><td>\$</td></tr><tr><td>Revenue</td><td></td><td></td><td>52 750</td></tr><tr><td>Deduct cost of sales:</td><td></td><td></td><td></td></tr><tr><td>Opening inventory</td><td>260</td><td></td><td></td></tr><tr><td>Purchases W1</td><td>33 910</td><td>(3)</td><td></td></tr><tr><td>Closing inventory</td><td><u>(156)</u></td><td>(1)</td><td><u>(34 014)</u> (1)of</td></tr><tr><td>Snack bar profit</td><td></td><td></td><td><u>18 736</u> (1)of</td></tr></table> W1: Purchases 33 785 – 460 (1) + 585 (1) = 33 910 (1)of		\$		\$	Revenue			52 750	Deduct cost of sales:				Opening inventory	260			Purchases W1	33 910	(3)		Closing inventory	<u>(156)</u>	(1)	<u>(34 014)</u> (1)of	Snack bar profit			<u>18 736</u> (1)of	6										
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3(c)	<table><tr><td colspan="4">Subscriptions Account</td></tr><tr><td></td><td>\$</td><td></td><td>\$</td></tr><tr><td>Balance b/d</td><td>1 750</td><td>(1)</td><td>Balance b/d</td><td>500</td><td>(1)</td></tr><tr><td>Income and Expenditure Account (1)</td><td>77 500</td><td>(1)</td><td>Cash/bank</td><td>76 500</td><td>(1)OF</td></tr><tr><td>Balance c/d</td><td><u>750</u></td><td></td><td>Balance c/d</td><td><u>3 000</u></td><td></td></tr><tr><td></td><td><u>80 000</u></td><td></td><td></td><td><u>80 000</u></td><td></td></tr><tr><td>Balance b/d</td><td>3 000</td><td>(1)</td><td>Balance b/d</td><td><u>750</u></td><td>(1)</td></tr></table>	Subscriptions Account					\$		\$	Balance b/d	1 750	(1)	Balance b/d	500	(1)	Income and Expenditure Account (1)	77 500	(1)	Cash/bank	76 500	(1)OF	Balance c/d	<u>750</u>		Balance c/d	<u>3 000</u>			<u>80 000</u>			<u>80 000</u>		Balance b/d	3 000	(1)	Balance b/d	<u>750</u>	(1)	7
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3(d)	Apply for overdraft. (1) Seek loan. (1) Increase membership. (1) Increase subscription. (1) Increase prices charged in snack bar. (1) Introduce other trading activities. (1) Max 4	4																																						

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Question	Answer	Marks
3(e)	Advantages Would raise extra funds (1) without need for interest / repayment (1). Club may get benefit of association with sponsor. (1) Disadvantages Sponsor may withdraw. (1) Club may become reliant on sponsors (1) Other income sources may suffer. (1) Any other valid advantages or disadvantage Max 5	5
		25

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4(a)	Consignment Account <table><tr><td></td><td>\$</td><td></td><td>\$</td><td></td><td>\$</td></tr><tr><td>Goods sent on consignment</td><td></td><td>150 000</td><td>(1)</td><td>Tajid W1</td><td>202 500 (3)</td></tr><tr><td>Tajid – Commission</td><td>20 250</td><td>(1)</td><td></td><td></td><td></td></tr><tr><td>Selling</td><td>4 000</td><td>(1)</td><td></td><td></td><td></td></tr><tr><td>Import duty</td><td><u>1 500</u></td><td>(1)</td><td>25 750</td><td></td><td></td></tr><tr><td>Bank</td><td></td><td></td><td>3 000</td><td></td><td></td></tr><tr><td>Income statement</td><td></td><td></td><td><u>23 750</u></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td><u>202 500</u></td><td></td><td><u>202 500</u></td></tr></table> W1: Tajid (sale proceeds): 157 500 (1) + 45 000 (1) = 202 500 (1)of		\$		\$		\$	Goods sent on consignment		150 000	(1)	Tajid W1	202 500 (3)	Tajid – Commission	20 250	(1)				Selling	4 000	(1)				Import duty	<u>1 500</u>	(1)	25 750			Bank			3 000			Income statement			<u>23 750</u>						<u>202 500</u>		<u>202 500</u>	9
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4(e)	Newer version of appliance may be available. (1) Appliances may be damaged. (1) There may be competitors selling appliances at a cheaper price. (1) Max 2	2																																																

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Question	Answer	Marks
4(f)	There will be a profit of \$23 750 (consignment) or \$18 000 (home). (1) Therefore, based on these figures, Sachin should make the consignment. (1) of Tajid may not be able to accept the consignment (1) and/or may not be able to maintain the commission rate. (1) Overseas selling price may continue to fall. (1) There may be further investment opportunities at home as a result of pursuing this project. (1) Decision 1 Max 3 justification	4
		25

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Question	Answer	Marks
5(a)(i)	Material usage Experienced labour New machinery Better quality materials (less wastage) (1 mark) any one reason, max 1	1
5(a)(ii)	Labour efficiency Less skilled labour Lower grade materials More idle time than budgeted Poor supervision Machine breakdowns (1 mark) any one reason, max 1	1
5(b)(i)	Material price Std 83 100 kilos · \$2 166 200 Actual 182 820 <u>16 620</u> (1) A (1)	2
5(b)(ii)	Material usage Std 17 500 units · 5 kilo 87 500 Actual 83 100 <u>4 400</u> Kilos F <u>\$2</u> <u>\$8 800</u> (1) F (1)	2
5(b)(iii)	Labour rate Std 37 500 hrs · \$8 300 000 Actual 281 250 <u>18 750</u> (1) F	2

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Question	Answer	Marks
5(b)(iv)	Labour efficiency Std 17 500 units · 2 hrs 35 000 Actual 37 500 2 500 \$8 \$20 000 (1) A (1)	2
5(b)(v)	Fixed overhead efficiency Actual hours 37 500 Std hours 35 000 hours 2 500 \$4 \$10 000 (1) A (1)	3
5(b)(vi)	Fixed overhead capacity Actual hours 37 500 Std hours 38 000 hours 500 \$4 \$2 000 (1) A (1)	3

Question	Answer			Marks
5(c)	\$ Standard cost of actual production \$34 · 17 500 595 000 (1) Variances Fav Adv \$ \$ Material price 16 620 Material usage 8 800 Labour rate 18 750 Labour efficiency 20 000 Fixed overhead expenditure 37 000 Fixed overhead efficiency 10 000 Fixed overhead capacity 2 000 <u>64 550 48 620</u> 15 930 F (1of) Actual cost of production (1) both <u>579 070</u> (1) Working: Actual cost of production: \$ Direct materials 182 820 Direct labour 281 250 Fixed production overheads 115 000 <u>579 070</u>			4

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Question	Answer	Marks
5(d)	Assist in setting budgets. Evaluate managerial performance. Predict future costs for decision making. Motivate staff by providing targets. Provide ways of improving efficiency. Control device – uses variance analysis. Valuing inventories. Expensive Time consuming to operate Requires specialist knowledge Advice 1 mark 4 for reasons	5
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6(a)	Net present value method of capital investment appraisal uses the present value of the net cash flows less the initial investment. (cash inflows less cash outflows (1) using todays prices levels (1) at the company's cost of capital (1)) max (2) The internal rate of return method of capital investment appraisal also uses the present values of cash flows. (1) However it represents the true interest rate earned by the investment over the course of its economic life (1). This rate will cause the net present value to be returned to zero. (1) max (2)	4																																																
6(b)	NPV at 14% <table><tr><td></td><td>Net cash flow</td><td>DF</td><td>\$</td><td></td></tr><tr><td>0</td><td>(260 000)</td><td>1</td><td>(260 000)</td><td>1</td></tr><tr><td>1</td><td>144 000</td><td>0.877</td><td>126 288</td><td>1of</td></tr><tr><td>2</td><td>92 400</td><td>0.769</td><td>71 055.60</td><td>1of</td></tr><tr><td>3</td><td>126 000</td><td>0.675</td><td>85 050</td><td>1of</td></tr><tr><td></td><td></td><td>NPV</td><td><u>22 393.60</u></td><td>1of</td></tr></table> Working: Units <table><tr><td>1</td><td>36 000</td><td>30</td><td>26</td><td>144 000</td><td>(1)</td></tr><tr><td>2</td><td>42 000</td><td>30</td><td>27.8</td><td>92 400</td><td>(1)</td></tr><tr><td>3</td><td>42 000</td><td>31.5</td><td>(1) 28.5</td><td>126 000</td><td>(1)</td></tr></table>		Net cash flow	DF	\$		0	(260 000)	1	(260 000)	1	1	144 000	0.877	126 288	1of	2	92 400	0.769	71 055.60	1of	3	126 000	0.675	85 050	1of			NPV	<u>22 393.60</u>	1of	1	36 000	30	26	144 000	(1)	2	42 000	30	27.8	92 400	(1)	3	42 000	31.5	(1) 28.5	126 000	(1)	9
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6(c)	lower rate + (different in rate · (low rate npv / low rate npv + high rate npv) 14% (1) + (6% (1) × 22 393.60 (1of) / 22 393.60 + 2 968.40) = 19.3% (1of) at 20% NPV is <table><tr><td></td><td>Net cash flow</td><td>DF</td><td>\$</td><td></td></tr><tr><td>0</td><td>(260 000)</td><td>1</td><td>(260 000)</td><td>(1)</td></tr><tr><td>1</td><td>144 000</td><td>0.833</td><td>119 952</td><td>*</td></tr><tr><td>2</td><td>92 400</td><td>0.694</td><td>64 125.60</td><td>*(1)*</td></tr><tr><td>3</td><td>126 000</td><td>0.579</td><td>72 954</td><td>*</td></tr><tr><td></td><td></td><td>NPV</td><td><u>(2 968.40)</u></td><td>(1)of</td></tr></table>		Net cash flow	DF	\$		0	(260 000)	1	(260 000)	(1)	1	144 000	0.833	119 952	*	2	92 400	0.694	64 125.60	* (1)*	3	126 000	0.579	72 954	*			NPV	<u>(2 968.40)</u>	(1)of	7
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3	126 000	0.579	72 954	*																												
		NPV	<u>(2 968.40)</u>	(1)of																												
6(d)	The net cash flow generated over the 3 years is \$102 400 (1). This cash can be put to other uses within the business (1). Production levels have increased up to 42 000 from 40 000 (1). This means that the business can increase its market (1) and potentially its profit (1) max The net present value is positive with a cost of capital at 14%. (1) The discounted net cash flows exceed the initial cost of the investment (1) The internal rate of return is larger than the cost of capital (1) The return of the investment is greater than the cost (1) Max 5	5																														
		25																														