



Mark Scheme Results

November 2021

Pearson Edexcel International GCSE in
Accounting 4AC1

Paper 01: Introduction to Bookkeeping
and Accounting

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November 2021

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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									
	Award 1 mark as indicated for each question.										
1	D Sales returns day book	(1)									
2	D Trade receivables ledger	(1)									
3	B Purchases Invoices	(1)									
4	D Interest charged on late payment	(1)									
5	C Debit discounts allowed	(1)									
6	A Credit note	(1)									
7	D Returns outwards	(1)									
8	B Journal	(1)									
9	C \$35	(1)									
10	<table style="width: 100%; border: none;"> <tr> <td style="width: 5%;">A</td> <td style="width: 45%;"><u>Debit</u></td> <td style="width: 45%;"><u>Credit</u></td> </tr> <tr> <td></td> <td>Rent paid \$20</td> <td>Suspense account \$40</td> </tr> <tr> <td></td> <td>Rent received \$20</td> <td></td> </tr> </table>	A	<u>Debit</u>	<u>Credit</u>		Rent paid \$20	Suspense account \$40		Rent received \$20		(1)
A	<u>Debit</u>	<u>Credit</u>									
	Rent paid \$20	Suspense account \$40									
	Rent received \$20										

TOTAL FOR QUESTIONS 1-10 = 10 MARKS

Question number	Answer	Mark																																				
11	<p data-bbox="368 210 1134 241">Award 1 mark for each correct figure as indicated.</p> <table border="1" data-bbox="432 271 1318 965"> <tr> <td colspan="4" data-bbox="432 271 1318 434" style="text-align: center;"> Invoice DH Trading 25 Swallow Lane Birmingham B27 3MH </td> </tr> <tr> <td colspan="2" data-bbox="432 434 935 568">Myhill Co Westwood Road Beverley HU17 7AB</td> <td colspan="2" data-bbox="935 434 1318 501">Invoice No 1503</td> </tr> <tr> <td colspan="2" data-bbox="432 501 935 568"></td> <td colspan="2" data-bbox="935 501 1318 568">Date 14 July 2020</td> </tr> <tr> <td data-bbox="432 568 600 636">Quantity</td> <td data-bbox="600 568 935 636">Description</td> <td data-bbox="935 568 1102 636">Unit cost \$</td> <td data-bbox="1102 568 1318 636">Total cost \$</td> </tr> <tr> <td data-bbox="432 636 600 703">150</td> <td data-bbox="600 636 935 703">Packing cases</td> <td data-bbox="935 636 1102 703">6.80</td> <td data-bbox="1102 636 1318 703">1 020 (1)</td> </tr> <tr> <td data-bbox="432 703 600 770">48</td> <td data-bbox="600 703 935 770">Tape</td> <td data-bbox="935 703 1102 770">2.50</td> <td data-bbox="1102 703 1318 770">120 (1)</td> </tr> <tr> <td colspan="3" data-bbox="432 770 1102 837">Subtotal</td> <td data-bbox="1102 770 1318 837">1 140 (1of)</td> </tr> <tr> <td colspan="3" data-bbox="432 837 1102 904">Trade discount 25%</td> <td data-bbox="1102 837 1318 904">285 (1of)</td> </tr> <tr> <td colspan="3" data-bbox="432 904 1102 965">Total</td> <td data-bbox="1102 904 1318 965">855 (1of)</td> </tr> </table>	Invoice DH Trading 25 Swallow Lane Birmingham B27 3MH				Myhill Co Westwood Road Beverley HU17 7AB		Invoice No 1503				Date 14 July 2020		Quantity	Description	Unit cost \$	Total cost \$	150	Packing cases	6.80	1 020 (1)	48	Tape	2.50	120 (1)	Subtotal			1 140 (1of)	Trade discount 25%			285 (1of)	Total			855 (1of)	(5)
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TOTAL FOR QUESTION 11 = 5 MARKS

Question number	Answer	Mark												
12(a)	Award marks as indicated for correct account and amount in combination.	(2)												
	<table border="1"> <thead> <tr> <th>Date</th> <th>Account</th> <th>Debit \$</th> <th>Credit \$</th> </tr> </thead> <tbody> <tr> <td>30/09/20</td> <td>Irrecoverable debts</td> <td>730 (1)</td> <td></td> </tr> <tr> <td></td> <td>Trade receivables ledger control</td> <td></td> <td>730 (1)</td> </tr> </tbody> </table>		Date	Account	Debit \$	Credit \$	30/09/20	Irrecoverable debts	730 (1)			Trade receivables ledger control		730 (1)
	Date		Account	Debit \$	Credit \$									
	30/09/20		Irrecoverable debts	730 (1)										
	Trade receivables ledger control		730 (1)											

Question number	Answer	Mark
12(b)	Award marks as indicated. \$311 (2) W W $\$1\,946 \text{ (1)} - \$1\,635 = \$311 \text{ (1of)}$	(2)

Question number	Answer	Mark
12(c)	Award mark as indicated. Current assets (1)	(1)

TOTAL FOR QUESTION 12 = 5 MARKS

Question number	Answer	Mark
13(a)	<p>Award marks as indicated. Max 2 marks</p> <ul style="list-style-type: none"> • Identifies errors in the cash book (1) • Identifies missing entries in the cash book (1) • Acts as a deterrent to fraud (1) • Identifies errors made by the bank (1) <p>Accept any other appropriate responses.</p>	(2)

Question number	Answer	Mark								
13(b)	<p>Award marks as indicated.</p> <table border="1"> <thead> <tr> <th>Term</th> <th>Definition</th> </tr> </thead> <tbody> <tr> <td>Unpresented cheques</td> <td>Cheques entered in the cash book, not yet presented for payment to the bank. (1)</td> </tr> <tr> <td>Uncredited lodgements</td> <td>Receipts entered in the cash book and banked that have not yet been processed by the bank (1)</td> </tr> <tr> <td>Dishonoured cheque</td> <td>A cheque received or paid that the bank has refused to pay (1)</td> </tr> </tbody> </table> <p>Accept any other appropriate responses.</p>	Term	Definition	Unpresented cheques	Cheques entered in the cash book, not yet presented for payment to the bank. (1)	Uncredited lodgements	Receipts entered in the cash book and banked that have not yet been processed by the bank (1)	Dishonoured cheque	A cheque received or paid that the bank has refused to pay (1)	(3)
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TOTAL FOR QUESTION 13 = 5 MARKS

TOTAL MARKS FOR SECTION A = 25 MARKS

SECTION B

Question number	Answer	Mark
14(a)	<p>Award marks as indicated.</p> <p>Advantage Checks the arithmetical accuracy of the bookkeeping (1)</p> <p>Disadvantage Does not identify all errors (1)</p> <p>Accept any other appropriate responses.</p>	(2)

Question number	Answer	Mark																																	
14(b)	<p>Award marks as indicated.</p> <p align="center">Trial Balance</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;"></th> <th style="width: 15%; text-align: center;">Debit</th> <th style="width: 15%; text-align: center;">Credit</th> </tr> </thead> <tbody> <tr> <td>Bank overdraft</td> <td></td> <td align="center">✓ (1)</td> </tr> <tr> <td>Carriage inwards</td> <td align="center">✓ (1)</td> <td></td> </tr> <tr> <td>Discount received</td> <td></td> <td align="center">✓ (1)</td> </tr> <tr> <td>Drawings</td> <td align="center">✓ (1)</td> <td></td> </tr> <tr> <td>Equity</td> <td></td> <td align="center">✓ (1)</td> </tr> <tr> <td>Machinery – provision for depreciation</td> <td></td> <td align="center">✓ (1)</td> </tr> <tr> <td>Provision for irrecoverable debts</td> <td></td> <td align="center">✓ (1)</td> </tr> <tr> <td>Rent received</td> <td></td> <td align="center">✓ (1)</td> </tr> <tr> <td>Returns inwards</td> <td align="center">✓ (1)</td> <td></td> </tr> <tr> <td>Trade receivables</td> <td align="center">✓ (1)</td> <td></td> </tr> </tbody> </table>		Debit	Credit	Bank overdraft		✓ (1)	Carriage inwards	✓ (1)		Discount received		✓ (1)	Drawings	✓ (1)		Equity		✓ (1)	Machinery – provision for depreciation		✓ (1)	Provision for irrecoverable debts		✓ (1)	Rent received		✓ (1)	Returns inwards	✓ (1)		Trade receivables	✓ (1)		(10)
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Returns inwards	✓ (1)																																		
Trade receivables	✓ (1)																																		

Question number	Answer	Mark								
14 (c)	<p>Award marks as indicated.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%; text-align: left;">Error</th> <th style="width: 40%; text-align: left;">Type of error</th> </tr> </thead> <tbody> <tr> <td>A payment for general expenses had been posted to the drawings account.</td> <td>Principle (1)</td> </tr> <tr> <td>A payment for stationery had been posted to the rent paid account.</td> <td>Commission (1)</td> </tr> <tr> <td>An invoice for \$320 had been recorded in the purchases day book as \$230.</td> <td>Original entry (1)</td> </tr> </tbody> </table>	Error	Type of error	A payment for general expenses had been posted to the drawings account.	Principle (1)	A payment for stationery had been posted to the rent paid account.	Commission (1)	An invoice for \$320 had been recorded in the purchases day book as \$230.	Original entry (1)	(3)
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TOTAL FOR QUESTION 14 = 15 MARKS

Question number	Answer																																																																																																				
15	<p>Award marks for correct details and amounts in combination.</p> <p style="text-align: center;">Cash Book</p> <table border="1"> <thead> <tr> <th>Date 2020</th> <th>Details</th> <th>Discount \$</th> <th>Cash \$</th> <th>Bank \$</th> <th>Date 2020</th> <th>Details</th> <th>Discount \$</th> <th>Cash \$</th> <th>Bank \$</th> </tr> </thead> <tbody> <tr> <td>Aug 1</td> <td>Balance b/d</td> <td></td> <td>45 (1)</td> <td></td> <td>Aug 1</td> <td>Balance b/d</td> <td></td> <td></td> <td>248 (1)</td> </tr> <tr> <td>8</td> <td>Cash sales</td> <td></td> <td>1 420 (1)</td> <td></td> <td>3</td> <td>Mobilecom (DD)</td> <td></td> <td></td> <td>115 (1)</td> </tr> <tr> <td>9</td> <td>Cash</td> <td></td> <td></td> <td>800 (1)</td> <td>9</td> <td>Bank</td> <td></td> <td>800 (1)</td> <td></td> </tr> <tr> <td>23</td> <td>Folan</td> <td></td> <td></td> <td>225 (1)</td> <td>16</td> <td>Sophia</td> <td>25 (1)</td> <td></td> <td>475 (1)</td> </tr> <tr> <td>30</td> <td>Chan</td> <td>44 (1)</td> <td></td> <td>836 (1)</td> <td>28</td> <td>Wages</td> <td></td> <td>540 (1)</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>29</td> <td>Folan</td> <td></td> <td></td> <td>225 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>31</td> <td>Balances c/d</td> <td></td> <td>125</td> <td>798</td> </tr> <tr> <td></td> <td></td> <td>44</td> <td>1 465</td> <td>1 861</td> <td></td> <td></td> <td>25</td> <td>1 465</td> <td>1 861</td> </tr> <tr> <td>Sep 1</td> <td>Balances b/d</td> <td></td> <td>125 (1of)</td> <td>798 (1of)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date 2020	Details	Discount \$	Cash \$	Bank \$	Date 2020	Details	Discount \$	Cash \$	Bank \$	Aug 1	Balance b/d		45 (1)		Aug 1	Balance b/d			248 (1)	8	Cash sales		1 420 (1)		3	Mobilecom (DD)			115 (1)	9	Cash			800 (1)	9	Bank		800 (1)		23	Folan			225 (1)	16	Sophia	25 (1)		475 (1)	30	Chan	44 (1)		836 (1)	28	Wages		540 (1)							29	Folan			225 (1)						31	Balances c/d		125	798			44	1 465	1 861			25	1 465	1 861	Sep 1	Balances b/d		125 (1of)	798 (1of)					
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TOTAL FOR QUESTION 15 = 15 MARKS

Question number	Answer	Mark																																																						
16(a)	<p>Award 1 mark for each correct figure plus 1 mark for correct dates and details.</p> <p style="text-align: center;">Trade Receivables Ledger Control Account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date 2020</th> <th>Details</th> <th>\$</th> <th>Date 2020</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>Aug 1</td> <td>Balance b/d</td> <td>46 220</td> <td>Aug 31</td> <td>Cash book / Discount allowed</td> <td>984 (1)</td> </tr> <tr> <td>31</td> <td>Sales day book</td> <td>29 535 (1)</td> <td></td> <td>Journal/irrecoverable debts</td> <td>597 (1)</td> </tr> <tr> <td></td> <td>Cash book</td> <td>160 (1)</td> <td></td> <td>Cash book</td> <td>36 250 (1)</td> </tr> <tr> <td></td> <td>Journal / Interest charged</td> <td>119 (1)</td> <td></td> <td>Sales returns day book</td> <td>380 (1)</td> </tr> <tr> <td></td> <td>Balance c/d</td> <td>240</td> <td></td> <td>Journal / Contra / set-off</td> <td>665 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Balance c/d</td> <td>37 398</td> </tr> <tr> <td></td> <td></td> <td style="border-top: 1px solid black;">76 274</td> <td></td> <td></td> <td style="border-top: 1px solid black;">76 274</td> </tr> <tr> <td>Sep 1</td> <td>Balance b/d</td> <td>37 398 (1)</td> <td>Sep 1</td> <td>Balance b/d</td> <td>240</td> </tr> </tbody> </table>	Date 2020	Details	\$	Date 2020	Details	\$	Aug 1	Balance b/d	46 220	Aug 31	Cash book / Discount allowed	984 (1)	31	Sales day book	29 535 (1)		Journal/irrecoverable debts	597 (1)		Cash book	160 (1)		Cash book	36 250 (1)		Journal / Interest charged	119 (1)		Sales returns day book	380 (1)		Balance c/d	240		Journal / Contra / set-off	665 (1)					Balance c/d	37 398			76 274			76 274	Sep 1	Balance b/d	37 398 (1)	Sep 1	Balance b/d	240	(10)
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Question number	Answer	Mark
16(b)	<p>Award up to 2 marks for an advantage, up to 2 marks for a disadvantage and 1 mark for a decision.</p> <p>Sample answer</p> <p>Cash would be received faster (1), resulting in improved cash flow/liquidity (1).</p> <p>Some customers may not wish to make cash purchases (1) resulting in lost turnover/lower profits (1).</p> <p>Eldin should continue making credit sales to retain customers/maintain profitability (1).</p> <p>Accept any other appropriate responses.</p>	(5)

TOTAL FOR QUESTION 16 = 15 MARKS

Question number	Answer	Mark																																				
17 (a)	<p>Award marks as indicated for correct amounts. Award 1 mark for all correct dates and labels.</p> <p style="text-align: center;">Rent Payable Account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>2019 Nov 1</td> <td>Bank</td> <td>1 200</td> <td>2019 Oct 1</td> <td>Balance b/d</td> <td>300 (1)</td> </tr> <tr> <td>2020 Jan 1</td> <td>Bank (1 for all)</td> <td>1 800</td> <td>2020 Sep 30</td> <td>Income statement</td> <td>3 600 (1of)</td> </tr> <tr> <td>Jul 1</td> <td>Bank</td> <td>1 800</td> <td></td> <td>Balance c/d</td> <td>900</td> </tr> <tr> <td></td> <td></td> <td>4 800</td> <td></td> <td></td> <td>4 800</td> </tr> <tr> <td>Oct 1</td> <td>Balance b/d</td> <td>900 (1of)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	2019 Nov 1	Bank	1 200	2019 Oct 1	Balance b/d	300 (1)	2020 Jan 1	Bank (1 for all)	1 800	2020 Sep 30	Income statement	3 600 (1of)	Jul 1	Bank	1 800		Balance c/d	900			4 800			4 800	Oct 1	Balance b/d	900 (1of)				(5)
Date	Details	\$	Date	Details	\$																																	
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		4 800			4 800																																	
Oct 1	Balance b/d	900 (1of)																																				

Question number	Answer	Mark
17(b) (i)	<p>Award marks as indicated.</p> <p>Current liabilities/Other payables. (1)</p> <p>One month's rent was owing at 30 September 2019. (1)</p> <p>Accept any other appropriate responses.</p>	(2)

Question number	Answer	Mark
17(b) (ii)	<p>Award marks as indicated.</p> <p>Current assets/Other receivables. (1)</p> <p>Three months' rent was paid in advance at 30 September 2020. (1)</p> <p>Accept any other appropriate responses.</p>	(2)

Question number	Answer	Mark														
17(c)	<p>Award one mark for each correct accounting concept up to a maximum of 3 marks and one mark for each correct description up to a maximum of 3 marks</p> <table border="1" data-bbox="296 331 1374 1144"> <thead> <tr> <th data-bbox="296 331 695 412">Accounting concepts</th> <th data-bbox="695 331 1374 412">Description</th> </tr> </thead> <tbody> <tr> <td data-bbox="296 412 695 533">Accruals (1)</td> <td data-bbox="695 412 1374 533">Costs and revenues are matched to the same accounting period. (1)</td> </tr> <tr> <td data-bbox="296 533 695 654">Business entity (1)</td> <td data-bbox="695 533 1374 654">The expenditure incurred by the business is separate to that of the business owner. (1)</td> </tr> <tr> <td data-bbox="296 654 695 775">Consistency (1)</td> <td data-bbox="695 654 1374 775">A business should continue to use the same accounting procedures every year. (1)</td> </tr> <tr> <td data-bbox="296 775 695 896">Materiality (1)</td> <td data-bbox="695 775 1374 896">Items of very low value are not recorded separately. (1)</td> </tr> <tr> <td data-bbox="296 896 695 1016">Money measurement (1)</td> <td data-bbox="695 896 1374 1016">A business only records transaction that have a monetary value. (1)</td> </tr> <tr> <td data-bbox="296 1016 695 1144">Prudence (1)</td> <td data-bbox="695 1016 1374 1144">A business should not overstate its profits or the value of its assets. (1)</td> </tr> </tbody> </table> <p>Accept any other appropriate responses</p>	Accounting concepts	Description	Accruals (1)	Costs and revenues are matched to the same accounting period. (1)	Business entity (1)	The expenditure incurred by the business is separate to that of the business owner. (1)	Consistency (1)	A business should continue to use the same accounting procedures every year. (1)	Materiality (1)	Items of very low value are not recorded separately. (1)	Money measurement (1)	A business only records transaction that have a monetary value. (1)	Prudence (1)	A business should not overstate its profits or the value of its assets. (1)	(6)
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TOTAL FOR QUESTION 17 = 15 MARKS

Question number	Answer	Mark												
18(a)	<p>Award marks as indicated</p> <table border="1"> <thead> <tr> <th></th> <th>Revenue expenditure</th> <th>Capital expenditure</th> </tr> </thead> <tbody> <tr> <td>Machine delivery</td> <td></td> <td>✓ (1)</td> </tr> <tr> <td>Machine installation</td> <td></td> <td>✓ (1)</td> </tr> <tr> <td>Machine operatives' wages</td> <td>✓ (1)</td> <td></td> </tr> </tbody> </table>		Revenue expenditure	Capital expenditure	Machine delivery		✓ (1)	Machine installation		✓ (1)	Machine operatives' wages	✓ (1)		(3)
	Revenue expenditure	Capital expenditure												
Machine delivery		✓ (1)												
Machine installation		✓ (1)												
Machine operatives' wages	✓ (1)													

Question number	Answer	Mark
18(b)	<p>Award up to 4 marks for explanation and 1 mark for conclusion.</p> <p>Sample answer</p> <p>Revenue expenditure is day to day expenses (1) and is written off against profit in the year incurred (1).</p> <p>Capital expenditure is expenditure on non-current assets (1) and appears in the statement of financial position (1).</p> <p>It is important to distinguish between capital expenditure and revenue expenditure as failure to do so would result in incorrect profits being declared (1)</p> <p>Accept any other appropriate responses.</p>	(5)

number	Answer	Mark
18(c)	<p>Award mark as indicated.</p> <p>\$4 200 (1)</p>	(1)

Question number	Answer	Mark
18(d)	<p>Award marks as indicated.</p> <p>\$5400 (2) W</p> <p>W</p> <p>\$23 400 (1) - \$18 000 = \$5 400 (1of)</p>	(2)

Question number	Answer	Mark																														
18(e)	<p data-bbox="316 297 1126 360">Award marks for correct date, details and amounts in combination.</p> <p data-bbox="459 416 1177 450" style="text-align: center;">Machinery – Provision for Depreciation Account</p> <table border="1" data-bbox="316 472 1321 797"> <thead> <tr> <th data-bbox="316 472 443 510">Date</th> <th data-bbox="451 472 683 510">Details</th> <th data-bbox="691 472 810 510">\$</th> <th data-bbox="818 472 938 510">Date</th> <th data-bbox="946 472 1177 510">Details</th> <th data-bbox="1185 472 1321 510">\$</th> </tr> </thead> <tbody> <tr> <td data-bbox="316 521 443 595">2020 Jan 1</td> <td data-bbox="451 521 683 595">Disposal account</td> <td data-bbox="691 521 810 595">2 600 (1)</td> <td data-bbox="818 521 938 595">2019 Apr 1</td> <td data-bbox="946 521 1177 595">Balance b/d</td> <td data-bbox="1185 521 1321 595">4 200 (1of)</td> </tr> <tr> <td data-bbox="316 600 443 667">Mar 31</td> <td data-bbox="451 600 683 667">Balance c/d</td> <td data-bbox="691 600 810 667">3 040</td> <td data-bbox="818 600 938 667">2020 Mar 31</td> <td data-bbox="946 600 1177 667">Income statement</td> <td data-bbox="1185 600 1321 667">1 440 (1)</td> </tr> <tr> <td data-bbox="316 672 443 712"></td> <td data-bbox="451 672 683 712"></td> <td data-bbox="691 672 810 712"><u>5 640</u></td> <td data-bbox="818 672 938 712"></td> <td data-bbox="946 672 1177 712"></td> <td data-bbox="1185 672 1321 712"><u>5 640</u></td> </tr> <tr> <td data-bbox="316 716 443 797"></td> <td data-bbox="451 716 683 797"></td> <td data-bbox="691 716 810 797"></td> <td data-bbox="818 716 938 797">Apr 1</td> <td data-bbox="946 716 1177 797">Balance b/d</td> <td data-bbox="1185 716 1321 797">3 040 (1of)</td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	2020 Jan 1	Disposal account	2 600 (1)	2019 Apr 1	Balance b/d	4 200 (1of)	Mar 31	Balance c/d	3 040	2020 Mar 31	Income statement	1 440 (1)			<u>5 640</u>			<u>5 640</u>				Apr 1	Balance b/d	3 040 (1of)	(4)
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TOTAL FOR QUESTION 18 = 15 MARKS

TOTAL MARKS FOR SECTION B = 75 MARKS

TOTAL MARKS FOR PAPER = 100 MARKS
