



Mark Scheme (Results)

Summer 2022

Pearson Edexcel International GCSE
In Accounting (4AC1)
Paper 01 Introduction to Bookkeeping and
Accounting

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Summer 2022

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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.
- Crossed out work should be marked UNLESS the candidate has replaced it with an alternative response.

Question number	Answer	Mark												
11	<p>Award marks as indicated.</p> <table border="1"> <thead> <tr> <th>Transaction</th> <th>Source document</th> </tr> </thead> <tbody> <tr> <td>Returned goods to a credit supplier</td> <td>Credit note / Debit note (1)</td> </tr> <tr> <td>Purchased refreshments for the office</td> <td>Petty cash voucher / Receipt (1)</td> </tr> <tr> <td>Received bank interest</td> <td>Bank statement (1)</td> </tr> <tr> <td>Purchased a non-current asset on credit</td> <td>Invoice (1)</td> </tr> <tr> <td>Received a cheque from a credit customer</td> <td>Paying in slip / remittance advice / Cheque (1)</td> </tr> </tbody> </table>	Transaction	Source document	Returned goods to a credit supplier	Credit note / Debit note (1)	Purchased refreshments for the office	Petty cash voucher / Receipt (1)	Received bank interest	Bank statement (1)	Purchased a non-current asset on credit	Invoice (1)	Received a cheque from a credit customer	Paying in slip / remittance advice / Cheque (1)	(5)
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TOTAL FOR QUESTION 11 = 5 MARKS

Question number	Answer	Mark
12 (a)	<p>Award marks as indicated.</p> <p>The objective of private sector organisations is to generate a profit (1) whereas the objective of public sector organisations is to provide a service to the general public (1).</p> <p>Accept any other appropriate responses.</p>	(2)

Question number	Answer	Mark
12 (b)	<p>Award marks as indicated (maximum 3 marks).</p> <ul style="list-style-type: none"> • Suppliers / Trade payables • Customers / Trade receivables • Providers of finance / Banks • Government • Employees • Owners <p>Accept any other appropriate responses.</p>	(3)

TOTAL FOR QUESTION 12 = 5 MARKS

Question number	Answer	Mark
13 (a)	<p>Award mark as indicated.</p> <p>Prudence / accruals / matching (1).</p>	(1)

Question number	Answer	Mark
13 (b)	<p>Award marks as indicated.</p> <p>An irrecoverable debt is an amount owing to a business that will not be paid by a credit customer (1) whereas a provision for irrecoverable debts is an estimate of the amount which a business will lose in a financial year due to irrecoverable debts (1).</p> <p>Accept any other appropriate responses.</p>	(2)

Question number	Answer	Mark																			
13 (c)	<p data-bbox="236 282 630 315">Award marks as indicated.</p> <table border="1" data-bbox="236 367 1348 723"> <thead> <tr> <th data-bbox="236 367 694 448" rowspan="2"></th> <th colspan="2" data-bbox="699 367 1018 443">Income statement</th> <th colspan="2" data-bbox="1023 367 1348 448">Statement of financial position</th> </tr> <tr> <th data-bbox="699 454 858 530">Income</th> <th data-bbox="863 454 1018 530">Expenses</th> <th data-bbox="1023 454 1182 530">Current assets</th> <th data-bbox="1187 454 1348 530">Current liabilities</th> </tr> </thead> <tbody> <tr> <td data-bbox="236 533 694 622">Decrease in provision for irrecoverable debts</td> <td data-bbox="699 533 858 622">✓ (1)</td> <td data-bbox="863 533 1018 622"></td> <td data-bbox="1023 533 1182 622"></td> <td data-bbox="1187 533 1348 622"></td> </tr> <tr> <td data-bbox="236 629 694 719">Balance of provision for irrecoverable debts account</td> <td data-bbox="699 629 858 719"></td> <td data-bbox="863 629 1018 719"></td> <td data-bbox="1023 629 1182 719">✓ (1)</td> <td data-bbox="1187 629 1348 719"></td> </tr> </tbody> </table>		Income statement		Statement of financial position		Income	Expenses	Current assets	Current liabilities	Decrease in provision for irrecoverable debts	✓ (1)				Balance of provision for irrecoverable debts account			✓ (1)		(2)
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Decrease in provision for irrecoverable debts	✓ (1)																				
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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 1 mark for each pair of correct entries. Award (1CF) mark for suspense account balance and totals.</p> <p style="text-align: center;">Trial Balance at 31 March 2022</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 10%; text-align: center;">Debit \$</th> <th style="width: 10%; text-align: center;">Credit \$</th> </tr> </thead> <tbody> <tr><td>Bank loan</td><td></td><td style="text-align: right;">1 300</td></tr> <tr><td>Bank overdraft</td><td></td><td style="text-align: right;">810</td></tr> <tr><td>Carriage inwards</td><td style="text-align: right;">630</td><td></td></tr> <tr><td>Drawings</td><td style="text-align: right;">12 810</td><td></td></tr> <tr><td>Equity</td><td></td><td style="text-align: right;">12 380</td></tr> <tr><td>General expenses</td><td style="text-align: right;">9 250</td><td></td></tr> <tr><td>Inventory at 1 April 2021</td><td style="text-align: right;">21 250</td><td></td></tr> <tr><td>Irrecoverable debts</td><td style="text-align: right;">390</td><td></td></tr> <tr><td>Motor vehicles - Cost</td><td style="text-align: right;">14 900</td><td></td></tr> <tr><td>Motor vehicles - Provision for depreciation</td><td></td><td style="text-align: right;">8 940</td></tr> <tr><td>Purchases</td><td style="text-align: right;">69 220</td><td></td></tr> <tr><td>Sales</td><td></td><td style="text-align: right;">112 100</td></tr> <tr><td>Trade payables ledger control</td><td></td><td style="text-align: right;">8 230</td></tr> <tr><td>Trade receivables ledger control</td><td style="text-align: right;">15 420</td><td></td></tr> <tr><td>Suspense</td><td></td><td style="text-align: right;">110</td></tr> <tr><td>Totals</td><td style="text-align: right;">143 870</td><td style="text-align: right;">143 870</td></tr> </tbody> </table>		Debit \$	Credit \$	Bank loan		1 300	Bank overdraft		810	Carriage inwards	630		Drawings	12 810		Equity		12 380	General expenses	9 250		Inventory at 1 April 2021	21 250		Irrecoverable debts	390		Motor vehicles - Cost	14 900		Motor vehicles - Provision for depreciation		8 940	Purchases	69 220		Sales		112 100	Trade payables ledger control		8 230	Trade receivables ledger control	15 420		Suspense		110	Totals	143 870	143 870	(8)
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14(b)	<p data-bbox="284 282 1235 353">Award marks for correct details and amounts for three separate identifiable journal entries, as indicated.</p> <p data-bbox="778 398 890 432" style="text-align: center;">Journal</p> <table border="1" data-bbox="288 474 1382 1182"> <thead> <tr> <th data-bbox="288 474 459 611">Date 2022</th> <th data-bbox="462 474 924 611">Details</th> <th data-bbox="927 474 1150 611">Debit \$</th> <th data-bbox="1153 474 1382 611">Credit \$</th> </tr> </thead> <tbody> <tr> <td data-bbox="288 616 459 674">Mar 31</td> <td data-bbox="462 616 924 674">Suspense</td> <td data-bbox="927 616 1150 674" style="text-align: right;">200 (1)</td> <td data-bbox="1153 616 1382 674"></td> </tr> <tr> <td data-bbox="288 678 459 736"></td> <td data-bbox="462 678 924 736">Sales</td> <td data-bbox="927 678 1150 736"></td> <td data-bbox="1153 678 1382 736" style="text-align: right;">200 (1)</td> </tr> <tr> <td data-bbox="288 741 459 799"></td> <td data-bbox="462 741 924 799"></td> <td data-bbox="927 741 1150 799"></td> <td data-bbox="1153 741 1382 799"></td> </tr> <tr> <td data-bbox="288 804 459 862"></td> <td data-bbox="462 804 924 862">Johann</td> <td data-bbox="927 804 1150 862" style="text-align: right;">90 (1)</td> <td data-bbox="1153 804 1382 862"></td> </tr> <tr> <td data-bbox="288 866 459 925"></td> <td data-bbox="462 866 924 925">Suspense</td> <td data-bbox="927 866 1150 925"></td> <td data-bbox="1153 866 1382 925" style="text-align: right;">90 (1)</td> </tr> <tr> <td data-bbox="288 929 459 987"></td> <td data-bbox="462 929 924 987"></td> <td data-bbox="927 929 1150 987"></td> <td data-bbox="1153 929 1382 987"></td> </tr> <tr> <td data-bbox="288 992 459 1050"></td> <td data-bbox="462 992 924 1050">Bank</td> <td data-bbox="927 992 1150 1050" style="text-align: right;">260 (1)</td> <td data-bbox="1153 992 1382 1050"></td> </tr> <tr> <td data-bbox="288 1055 459 1113"></td> <td data-bbox="462 1055 924 1113">C Green</td> <td data-bbox="927 1055 1150 1113"></td> <td data-bbox="1153 1055 1382 1113" style="text-align: right;">130 (1)</td> </tr> <tr> <td data-bbox="288 1117 459 1176"></td> <td data-bbox="462 1117 924 1176">V Green</td> <td data-bbox="927 1117 1150 1176"></td> <td data-bbox="1153 1117 1382 1176" style="text-align: right;">130 (1)</td> </tr> </tbody> </table>	Date 2022	Details	Debit \$	Credit \$	Mar 31	Suspense	200 (1)			Sales		200 (1)						Johann	90 (1)			Suspense		90 (1)						Bank	260 (1)			C Green		130 (1)		V Green		130 (1)	(7)
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TOTAL FOR QUESTION 14 = 15 MARKS

Question number	Answer	Mark								
15(a)	<p>Award marks as indicated</p> <table border="1"> <thead> <tr> <th>April 2022</th> <th>Book of original entry</th> </tr> </thead> <tbody> <tr> <td>12</td> <td>Purchases day book (journal) (1)</td> </tr> <tr> <td>19</td> <td>Purchases returns day book (journal) / Returns outwards day book (journal) (1)</td> </tr> <tr> <td>29</td> <td>Cash book (1)</td> </tr> </tbody> </table>	April 2022	Book of original entry	12	Purchases day book (journal) (1)	19	Purchases returns day book (journal) / Returns outwards day book (journal) (1)	29	Cash book (1)	(3)
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29	Cash book (1)									

Question number	Answer	Mark																																										
15(b)(i)	<p>Award marks for correct dates, details and amounts as indicated.</p> <p style="text-align: center;">Rafa Account</p> <table border="1"> <thead> <tr> <th>Date 2022</th> <th>Details</th> <th>\$</th> <th>Date 2022</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>Apr 19</td> <td>Purchases returns day book</td> <td>80 (1)</td> <td>Apr 1</td> <td>Balance b/d</td> <td>640 (1)</td> </tr> <tr> <td>29</td> <td>Cash book/bank</td> <td>608 (1)</td> <td>12</td> <td>Purchases day book</td> <td>680 (1)</td> </tr> <tr> <td></td> <td>Discount (received)</td> <td>32 (1)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>30</td> <td>Balance c/d</td> <td>600</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>1 320</td> <td></td> <td></td> <td>1 320</td> </tr> <tr> <td></td> <td></td> <td></td> <td>May 1</td> <td>Balance b/d</td> <td>600 (1of)</td> </tr> </tbody> </table>	Date 2022	Details	\$	Date 2022	Details	\$	Apr 19	Purchases returns day book	80 (1)	Apr 1	Balance b/d	640 (1)	29	Cash book/bank	608 (1)	12	Purchases day book	680 (1)		Discount (received)	32 (1)				30	Balance c/d	600						1 320			1 320				May 1	Balance b/d	600 (1of)	(6)
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Question number	Answer	Mark
15(b)(ii)	Award mark as indicated. Current liabilities (1of) .	(1)

Question number	Answer	Mark
15(c)	Award 1 mark for identification, 1 mark for development of an advantage and a disadvantage and 1 mark for overall conclusion. Sample answer Offering credit terms may introduce new customers to the business (1) which will increase her turnover and profits (1) Will lead to the possibility of irrecoverable debts (1) , which will decrease profits (1) . Martina should proceed with this proposal (1) Accept any other appropriate responses.	(5)

TOTAL FOR QUESTION 15 = 15 MARKS

Question number	Answer	Mark
16(a)	Award marks as indicated To check for errors in the cash book entries / made by the bank (1) Assists in discovering / preventing fraud (1) Identifies uncredited lodgements (1) Identifies unpresented cheques (1) Identifies out-of-date cheques (1) Accept any other appropriate responses.	(2)

Question number	Answer	Mark																																										
16(b)(i)	<p>Award marks for correct dates, details and amounts as indicated.</p> <p style="text-align: center;">Cash Book - Bank Column</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date 2022</th> <th>Details</th> <th>\$</th> <th>Date 2022</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>Feb 28</td> <td>BX Trading</td> <td style="text-align: right;">475 (1)</td> <td>Feb 28</td> <td>Balance b/d</td> <td style="text-align: right;">180</td> </tr> <tr> <td></td> <td>Cash (banked)</td> <td style="text-align: right;">295 (1)</td> <td></td> <td>Telephone</td> <td style="text-align: right;">42 (1)</td> </tr> <tr> <td></td> <td>Balance c/d</td> <td style="text-align: right;">240</td> <td></td> <td>Barjey Ltd</td> <td style="text-align: right;">668 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Cash (withdrawn)</td> <td style="text-align: right;">120 (1)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">1 010</td> <td></td> <td></td> <td style="text-align: right;">1 010</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Mar 1</td> <td>Balance b/d</td> <td style="text-align: right;">240 (1of)</td> </tr> </tbody> </table>	Date 2022	Details	\$	Date 2022	Details	\$	Feb 28	BX Trading	475 (1)	Feb 28	Balance b/d	180		Cash (banked)	295 (1)		Telephone	42 (1)		Balance c/d	240		Barjey Ltd	668 (1)					Cash (withdrawn)	120 (1)			1 010			1 010				Mar 1	Balance b/d	240 (1of)	(6)
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Question number	Answer	Mark																														
16(b)(ii)	<p>Award marks as indicated.</p> <p style="text-align: center;">Bank reconciliation statement at 28 February 2022</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>\$</th> <th></th> </tr> </thead> <tbody> <tr> <td>Revised balance per cash book (1)</td> <td style="text-align: right;">(240)</td> <td style="text-align: right;">(1of)</td> </tr> <tr> <td>Unpresented cheques</td> <td style="text-align: right;">562</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Outstanding lodgements</td> <td style="text-align: right;">(187)</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Balance per bank statement (1)</td> <td style="text-align: right;">135</td> <td style="text-align: right;">(1)</td> </tr> </tbody> </table> <p>Alternative presentation</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>\$</th> <th></th> </tr> </thead> <tbody> <tr> <td>Balance per bank statement (1)</td> <td style="text-align: right;">135</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Unpresented cheques</td> <td style="text-align: right;">(562)</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Outstanding lodgements</td> <td style="text-align: right;">187</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Revised balance per cash book (1)</td> <td style="text-align: right;">(240)</td> <td style="text-align: right;">(1of)</td> </tr> </tbody> </table>		\$		Revised balance per cash book (1)	(240)	(1of)	Unpresented cheques	562	(1)	Outstanding lodgements	(187)	(1)	Balance per bank statement (1)	135	(1)		\$		Balance per bank statement (1)	135	(1)	Unpresented cheques	(562)	(1)	Outstanding lodgements	187	(1)	Revised balance per cash book (1)	(240)	(1of)	(6)
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Question number	Answer	Mark
16(c)	<p>Award 1 mark as indicated.</p> <p>Current liabilities (1of)</p>	(1)

TOTAL FOR QUESTION 16= 15 MARKS

Question number	Answer	Mark
17(a)	<p>Award marks as indicated</p> <p>Wear and tear (1) Obsolescence (1) Usage (1) Technological change (1) Depletion (1) Time factor(1) Economic factors (1)</p> <p>Max 2 marks</p>	(2)

Question number	Answer	Mark
17(b)	<p>Award marks as indicated</p> <p>Capital expenditure is charged to the statement of financial position (1) whereas revenue expenditure is charged to the income statement (1)</p> <p>Capital expenditure is expenditure on acquiring or improving non-current assets (1) whereas revenue expenditure is payment of day-to-day expenses (1).</p> <p>Accept any other appropriate response</p>	(2)

Question number	Answer	Mark									
17(c)	<p>Award marks as indicated.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th>Capital expenditure</th> <th>Revenue expenditure</th> </tr> </thead> <tbody> <tr> <td>Delivery cost</td> <td style="text-align: center;">✓ (1)</td> <td></td> </tr> <tr> <td>Motor insurance</td> <td></td> <td style="text-align: center;">✓ (1)</td> </tr> </tbody> </table>		Capital expenditure	Revenue expenditure	Delivery cost	✓ (1)		Motor insurance		✓ (1)	(2)
	Capital expenditure	Revenue expenditure									
Delivery cost	✓ (1)										
Motor insurance		✓ (1)									

Question number	Answer	Mark
17(d)	<p>Award 1 mark as indicated.</p> <p style="margin-left: 40px;">\$15 360 (1)</p>	(1)

Question number	Answer	Mark																														
17(e)	<p>Award marks for correct dates, details and amounts as indicated.</p> <p style="text-align: center;">Provision for Depreciation – Motor Vehicles Account</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>2020 June 30</td> <td>Disposal</td> <td style="text-align: center;">14 640 (1of)</td> <td>2021 Apr 1</td> <td>Balance b/d</td> <td style="text-align: center;">18 240 (1)</td> </tr> <tr> <td>Mar 31</td> <td>Balance c/d</td> <td style="text-align: center;">10 480</td> <td>Mar 31</td> <td>Income statement</td> <td style="text-align: center;">6 880 (1)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">25 120</td> <td></td> <td></td> <td style="text-align: center;">25 120</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Apr 1</td> <td>Balance b/d</td> <td style="text-align: center;">10 480 (1of)</td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	2020 June 30	Disposal	14 640 (1of)	2021 Apr 1	Balance b/d	18 240 (1)	Mar 31	Balance c/d	10 480	Mar 31	Income statement	6 880 (1)			25 120			25 120				Apr 1	Balance b/d	10 480 (1of)	(4)
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17(f)	<p data-bbox="268 282 1342 315">Award marks for correct dates, details and amounts as indicated.</p> <p data-bbox="635 371 975 405" style="text-align: center;">Asset Disposal Account</p> <table border="1" data-bbox="272 432 1337 757"> <thead> <tr> <th data-bbox="272 432 403 472">Date</th> <th data-bbox="403 432 671 472">Details</th> <th data-bbox="671 432 799 472">\$</th> <th data-bbox="799 432 927 472">Date</th> <th data-bbox="927 432 1201 472">Details</th> <th data-bbox="1201 432 1337 472">\$</th> </tr> </thead> <tbody> <tr> <td data-bbox="272 472 403 595">2021 Jun 30</td> <td data-bbox="403 472 671 595">Motor vehicle – cost</td> <td data-bbox="671 472 799 595">30 000 (1)</td> <td data-bbox="799 472 927 595">2021 Jun 30</td> <td data-bbox="927 472 1201 595">Motor vehicle – provision for depreciation</td> <td data-bbox="1201 472 1337 595">14 640 (1of)</td> </tr> <tr> <td data-bbox="272 595 403 719">2022 Mar 31</td> <td data-bbox="403 595 671 719">Income statement</td> <td data-bbox="671 595 799 719">1 040 (1of)</td> <td data-bbox="799 595 927 719">Jun 30</td> <td data-bbox="927 595 1201 719">Cash book / bank</td> <td data-bbox="1201 595 1337 719">16 400 (1)</td> </tr> <tr> <td data-bbox="272 719 403 757"></td> <td data-bbox="403 719 671 757"></td> <td data-bbox="671 719 799 757">31 040</td> <td data-bbox="799 719 927 757"></td> <td data-bbox="927 719 1201 757"></td> <td data-bbox="1201 719 1337 757">31 040</td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	2021 Jun 30	Motor vehicle – cost	30 000 (1)	2021 Jun 30	Motor vehicle – provision for depreciation	14 640 (1of)	2022 Mar 31	Income statement	1 040 (1of)	Jun 30	Cash book / bank	16 400 (1)			31 040			31 040	(4)
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Total for Question 17 = 15 marks

Question number	Answer	Mark																																																						
18(a)	<p>Award marks for correct figures as indicated. Award 1 mark for all 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 2022</th> <th>Details</th> <th>\$</th> <th>Date 2022</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>Mar 1</td> <td>Balance b/d</td> <td>48 220</td> <td>Mar 31</td> <td>Bank / Cash book</td> <td rowspan="2">38 590</td> </tr> <tr> <td>31</td> <td>Sales day book</td> <td>41 480 (1)</td> <td></td> <td>Cash book / Discount allowed</td> <td>410 (1fb)</td> </tr> <tr> <td></td> <td>Bank / Cash book</td> <td>360 (1)</td> <td></td> <td>Journal / Contra / set-off</td> <td>270 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Journal / Irrecoverable debts</td> <td>1 930 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Sales returns day book</td> <td>1 030 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Balance c/d</td> <td>47 830</td> </tr> <tr> <td></td> <td></td> <td>90 060</td> <td></td> <td></td> <td>90 060</td> </tr> <tr> <td>Apr 1</td> <td>Balance b/d</td> <td>47 830 (1)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date 2022	Details	\$	Date 2022	Details	\$	Mar 1	Balance b/d	48 220	Mar 31	Bank / Cash book	38 590	31	Sales day book	41 480 (1)		Cash book / Discount allowed	410 (1fb)		Bank / Cash book	360 (1)		Journal / Contra / set-off	270 (1)					Journal / Irrecoverable debts	1 930 (1)					Sales returns day book	1 030 (1)					Balance c/d	47 830			90 060			90 060	Apr 1	Balance b/d	47 830 (1)				(8)
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Question number	Answer	Mark
18(b)	<p>Award marks as indicated (maximum 2 marks).</p> <p>Insufficient funds in the drawer's account (1) Words and figures disagree (1) Cheque is unsigned (1) Cheque is out-of-date (1)</p> <p>Accept any other appropriate responses.</p>	(2)

Question number	Answer	Mark
18(c)	<p>Award up to 2 marks for advantages, up to 2 marks for disadvantages, and 1 mark for an overall conclusion.</p> <p>Sample answer</p> <p>Changing to a computerised system will help eliminate mistakes (1) which will create a more professional image to customers (1).</p> <p>However, Lucas may not have the necessary skills to operate a computerised system (1) which will result in lower profits by incurring additional wages costs (1).</p> <p>Overall, changing to a computerised system will be of benefit to Lucas (1).</p> <p>Accept any other appropriate responses.</p>	(5)

Total for Question 18 = 15 marks

TOTAL MARKS FOR SECTION B = 75 MARKS

TOTAL MARKS FOR PAPER = 100 MARKS

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