



GCE

Accounting

Advanced Subsidiary GCE

Unit **F012**: Accounting Applications

Mark Scheme for June 2011

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Question Number	Expected Answer	Mark	Additional Guidance																																																
1 (a)	<p data-bbox="315 244 1048 272"><u>Statement of revised stock valuation as at 30 April 2011</u></p> <table border="0" data-bbox="315 308 1290 715"> <thead> <tr> <th></th> <th style="text-align: right;">Increases</th> <th style="text-align: right;">Decreases</th> <th></th> </tr> </thead> <tbody> <tr> <td>Original Stock Valuation</td> <td></td> <td></td> <td style="text-align: right;">234500</td> </tr> <tr> <td>(i) Purchases</td> <td></td> <td style="text-align: right;">84000 (1)</td> <td></td> </tr> <tr> <td>(ii) Sales</td> <td style="text-align: right;">48500 (2)</td> <td></td> <td></td> </tr> <tr> <td>(iii) Sales returns</td> <td></td> <td style="text-align: right;">4050 (2)</td> <td></td> </tr> <tr> <td>(iv) Purchase returns</td> <td style="text-align: right;">3470 (1)</td> <td></td> <td></td> </tr> <tr> <td>(v) Damaged stock</td> <td></td> <td style="text-align: right;">7600 (1)</td> <td></td> </tr> <tr> <td>(vi) Free samples</td> <td></td> <td style="text-align: right;">600 (1)</td> <td></td> </tr> <tr> <td>(vii) Sale or return</td> <td style="text-align: right;">5000 (2)</td> <td></td> <td></td> </tr> <tr> <td>(viii) Drawings</td> <td style="text-align: right;"><u>2570 (1)</u></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">59540</td> <td style="text-align: right;"><u>96250</u></td> <td style="text-align: right;"><u>(36710)</u></td> </tr> <tr> <td>Revised stock valuation</td> <td></td> <td></td> <td style="text-align: right;"><u>197790 (1)</u></td> </tr> </tbody> </table>		Increases	Decreases		Original Stock Valuation			234500	(i) Purchases		84000 (1)		(ii) Sales	48500 (2)			(iii) Sales returns		4050 (2)		(iv) Purchase returns	3470 (1)			(v) Damaged stock		7600 (1)		(vi) Free samples		600 (1)		(vii) Sale or return	5000 (2)			(viii) Drawings	<u>2570 (1)</u>				59540	<u>96250</u>	<u>(36710)</u>	Revised stock valuation			<u>197790 (1)</u>	[12]	<p data-bbox="1503 272 2136 331">Must show whether added or deducted for mark, if no signage assume added.</p> <p data-bbox="1503 363 1989 392">Can accept Dr – Increase, Cr - Decrease</p> <p data-bbox="1503 424 1704 453">Mark figure only.</p> <p data-bbox="1503 485 2136 544">Where 2 marks are awarded 2 or 0 Figure for revised stock valuation correct answer only.</p>
	Increases	Decreases																																																	
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Revised stock valuation			<u>197790 (1)</u>																																																
(b)	<p data-bbox="315 826 1330 1062">Item (v) To comply with the prudence concept (1) which states that assets and profits should be understated (1) rather than overstated, ie that goods should be valued at the lower of cost and net realisable value (1) SSAP9 IAS2 (1). In the profit and loss account reducing the value of closing stock (1) will reduce the profit by £7600 (1). In the balance sheet the value stock in the current assets will reduce by £7600 (1).</p> <p data-bbox="315 1094 1352 1361">Item (viii) The stock drawings were taken after the end (1) of the financial year and, therefore, must be added back to the stock (1), since that stock would have been counted and valued (1) if stocktaking had taken place on the correct day (1). In the profit and loss account increasing the valuation of the stock (1) will increase (1) the profit by £2570 (1). In the balance sheet increasing the stock valuation (1) will increase the value of stock in the current assets (1) by £2570 (1).</p>	[8] Total [20]	<p data-bbox="1503 858 2114 917">(4x1 but must address treatment and effect but allow development)</p> <p data-bbox="1503 965 2136 1094">Ensure that the narrative relates to the effects for the year ended 30 April 2011. Must state treatment and effect. (2 x 4)</p> <p data-bbox="1503 1134 2136 1193">Don't allow business entity as this relates to year ended 30 April 2012 (next year).</p>																																																

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2 (a)	Dr	Cr	
(i) Sales Suspense	2400 (1)	2400 (1)	<p><u>Ludwig Maximilian</u></p> <p>Must be correct figure and details for mark.</p> <p>Bank – can allow cash book but not cash. If transaction entered as 4 entries allow mark so long as both entries are correct.</p> <p>If shown in a T account half marks Both transactions must be correct for 1 mark.</p>
(ii) Richard Swan Suspense	3600 (1)	3600 (1)	
(iii) Suspense Discounts allowed	1800 (1)	1800 (1)	
Suspense Discounts received	1800 (1)	1800 (1)	
(iv) Purchases Marie Wagner	830 (1)	830 (1)	
(v) Motor vehicles Motor expenses	16000 (1)	16000 (1)	
(vi) Suspense Otto Lake	2700 (1)	2700 (1)	
(vii) Insurance Suspense	6800 (1)	6800 (1)	
(viii) General expenses Bank	4000 (1)	4000 (1)	[18]

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(b)	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 15%; text-align: right;">Suspense</th> <th style="width: 10%;"></th> <th style="width: 15%; text-align: right;">Account</th> <th style="width: 10%;"></th> <th style="width: 20%;"></th> </tr> </thead> <tbody> <tr> <td>Balance b/d</td> <td style="text-align: right;">6500</td> <td style="text-align: right;">(1)</td> <td>Sales</td> <td style="text-align: right;">2400</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Discounts allowed</td> <td style="text-align: right;">1800</td> <td style="text-align: right;">(1)</td> <td>Richard Swan</td> <td style="text-align: right;">3600</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Discounts received</td> <td style="text-align: right;">1800</td> <td style="text-align: right;">(1)</td> <td>Insurance</td> <td style="text-align: right;">6800</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Otto Lake</td> <td style="text-align: right;">2700</td> <td style="text-align: right;">(1)</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">12800</td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">12800</td> <td></td> </tr> </tbody> </table>		Suspense		Account			Balance b/d	6500	(1)	Sales	2400	(1)	Discounts allowed	1800	(1)	Richard Swan	3600	(1)	Discounts received	1800	(1)	Insurance	6800	(1)	Otto Lake	2700	(1)					12800			12800		[7]	<p>Correct answer only Narrative and figure must be correct for mark Balance b/d can accept trial balance difference. Do not accept bal or b/d on its own. If 4 entries for transaction in part (a) award marks in suspense account if entries are correct. Do not allow discount 3,600 as total in suspense account.</p>
	Suspense		Account																																				
Balance b/d	6500	(1)	Sales	2400	(1)																																		
Discounts allowed	1800	(1)	Richard Swan	3600	(1)																																		
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	12800			12800																																			
(c)	<p>Error of principle. This is where the transaction is posted to the incorrect class of account (1); for example, the purchase of a motor vehicle posted to the motor expenses account (1). (1 for point plus 1 for example) (error v)</p> <p>Error of omission. This is where both the debit and the credit entries have been omitted from the accounts (1); for example, the purchase of goods by Marie Wagner, neither the debit not the credit entries have been made (1). (1 for point plus 1 for example) (error iv)</p> <p>Error of complete reversal. This is where the debit entry has been entered on the credit side and the credit entry has been entered on the debit side (1). An example of this is the cheque for £2000 for general expenses (1). (1 for point plus 1 for example) (error viii)</p>	[6] Total [31]	<p>There must be a reasonable explanation and example <u>must be from Q (i-viii)</u>. 1 point for explanation and 1 point for example.</p>																																				

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3 (a)	<p><u>Slayley Rugby Club</u> <u>Bar Trading Account for the year ended 31 March 2011</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Bar sales</td> <td style="width: 20%; text-align: right;">259000</td> <td style="width: 20%; text-align: right;">(1)</td> </tr> <tr> <td>Opening stock</td> <td style="text-align: right;">8000</td> <td></td> </tr> <tr> <td>Purchases</td> <td style="text-align: right;"><u>130600</u></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">138600</td> <td></td> </tr> <tr> <td>Closing stock</td> <td style="text-align: right;"><u>7700</u></td> <td></td> </tr> <tr> <td>Cost of sales</td> <td style="text-align: right;"><u>130900</u></td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Gross Profit</td> <td style="text-align: right;">128100</td> <td></td> </tr> <tr> <td>Bar staff salaries</td> <td style="text-align: right;"><u>77000</u></td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Net Profit</td> <td style="text-align: right;"><u>51100</u></td> <td style="text-align: right;">(1)</td> </tr> </table>	Bar sales	259000	(1)	Opening stock	8000		Purchases	<u>130600</u>			138600		Closing stock	<u>7700</u>		Cost of sales	<u>130900</u>	(1)	Gross Profit	128100		Bar staff salaries	<u>77000</u>	(1)	Net Profit	<u>51100</u>	(1)	[4]	<p>Correct answers only for marks. Must state profit for final mark.</p>
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(b)*	<p><u>Income and Expenditure Account for the year ended 31 March 2011</u></p> <p><u>Income</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Profit from bar</td> <td style="width: 10%; text-align: right;">51100</td> <td style="width: 10%;"></td> </tr> <tr> <td>Subscriptions</td> <td style="text-align: right;">307900</td> <td style="text-align: right;">(2)</td> </tr> <tr> <td>Profit from dinner dance</td> <td style="text-align: right;">2680</td> <td style="text-align: right;">(2)</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;"><u>4620</u></td> <td style="text-align: right;">(1)</td> </tr> <tr> <td></td> <td style="text-align: right;">366300</td> <td></td> </tr> </table> <p><u>Expenses</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Electricity</td> <td style="width: 10%; text-align: right;">29200</td> <td style="width: 10%; text-align: right;">(1)</td> </tr> <tr> <td>Staff salaries</td> <td style="text-align: right;">77000</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Rent</td> <td style="text-align: right;">92000</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>General expenses</td> <td style="text-align: right;">16700</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Bad debts</td> <td style="text-align: right;">500</td> <td style="text-align: right;">(1)</td> </tr> <tr> <td>Depreciation fixtures and fittings</td> <td style="text-align: right;">8700</td> <td style="text-align: right;">(2)</td> </tr> <tr> <td>Depreciation equipment</td> <td style="text-align: right;"><u>15600</u></td> <td style="text-align: right;">(2)</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>239700</u></td> <td></td> </tr> <tr> <td>Surplus of income over expenditure</td> <td style="text-align: right;"><u>126600</u></td> <td style="text-align: right;">(1)</td> </tr> </table>	Profit from bar	51100		Subscriptions	307900	(2)	Profit from dinner dance	2680	(2)	Interest	<u>4620</u>	(1)		366300		Electricity	29200	(1)	Staff salaries	77000	(1)	Rent	92000	(1)	General expenses	16700	(1)	Bad debts	500	(1)	Depreciation fixtures and fittings	8700	(2)	Depreciation equipment	<u>15600</u>	(2)		<u>239700</u>		Surplus of income over expenditure	<u>126600</u>	(1)		<p>Subscription 2 or 0</p> <p>Profit from dinner dance 2 or 0, must calculate profit from dinner dance to be awarded marks.</p> <p>Expenses - show correct answer for mark</p> <p>Depreciation 2 or 0</p> <p>Surplus correct answer only, must show as surplus not profit.</p> <p>Accept vertical and horizontal presentation of income and expenditure account and balance sheet.</p>
Profit from bar	51100																																												
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<u>Balance Sheet as at 31 March 2011</u>			<p>Must calculate net figure for fixed assets to be awarded mark.</p> <p>Current assets and current liabilities</p> <p>Correct answers only for mark</p> <p>Savings accounts should be shown in current assets.</p> <p>QWC: must be identified at the end of the question by showing 1, 2 or 3 ticks. If no mark awarded then mark with an x to indicate that it has been considered.</p>
<u>Fixed Assets</u>			
Fixtures and fittings		37300	
Equipment		<u>88400</u>	
		125700 (1)	
<u>Current Assets</u>			
Stock	7700		
Savings account	66000 (1)		
Subscriptions owing	6400 (1)		
Rent	800 (1)		
Interest owing	660 (1)		
Bank	<u>22800</u> (1)		
	104360		
<u>Current Liabilities</u>			
Subscriptions in advance	1500 (1)		
Electricity	600 (1)		
Dinner dance expenses	<u>320</u> (1)		
	2420		
Working capital		<u>101940</u>	
		<u>227640</u>	
<u>Financed by</u>			
Accumulated Fund		101040	
Surplus of income over expenditure		<u>126600</u>	
		<u>227640</u> (1)	
			QWC[3] [28]

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Question Number	Expected Answer	Mark	Additional Guidance
3 (c)	<p>Income and Expenditure Account is equivalent to profit and loss account (1). Figures in income and expenditure account are adjusted (1) in accordance with the accruals concept (1) and are matched (1) against what has been used rather the amount paid, (1) It also includes non-cash items, for example depreciation (1). Shows surplus or deficit (1).</p> <p>Receipts and Payments Accounts is equivalent to cash book (1). Records actual cash and bank transactions, (1) and it includes capital expenditure (1). Has opening and closing balances (1).</p>	<p>[4] Total [36]</p>	<p>2 x 2 marks 2 marks income and expenditure 2 marks receipts and payments</p>

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4 (a)	<p><u>Landau Ltd</u> <u>Cash Budget for the three months ending 30</u> <u>September 2011</u></p> <table border="1"> <thead> <tr> <th></th> <th>July</th> <th>August</th> <th>September</th> </tr> </thead> <tbody> <tr> <td colspan="4"><u>Receipts</u></td> </tr> <tr> <td>Cash sales</td> <td>15200 (1)</td> <td>16000 (1)</td> <td>16800 (1)</td> </tr> <tr> <td>Receipts from debtors</td> <td><u>19800 (2)</u></td> <td><u>22200 (2)</u></td> <td><u>23400 (2)</u></td> </tr> <tr> <td></td> <td><u>35000</u></td> <td><u>38200</u></td> <td><u>40200</u></td> </tr> <tr> <td colspan="4"><u>Payments</u></td> </tr> <tr> <td>Cash purchases</td> <td>7200 (1)</td> <td>5400 (1)</td> <td>6600 (1)</td> </tr> <tr> <td>Payments to creditors</td> <td>14000 (1)</td> <td>16800 (1)</td> <td>12600 (1)</td> </tr> <tr> <td>Wages</td> <td>6800 (1)</td> <td>5400 (1)</td> <td>7400 (1)</td> </tr> <tr> <td>Rent</td> <td>3000 (1)</td> <td></td> <td></td> </tr> <tr> <td>General expenses</td> <td><u>2000</u></td> <td><u>3000</u></td> <td><u>4000 (1 line)</u></td> </tr> <tr> <td></td> <td><u>33000</u></td> <td><u>30600</u></td> <td><u>30600</u></td> </tr> <tr> <td>Net cash flow</td> <td>2000</td> <td>7600</td> <td>9600</td> </tr> <tr> <td>Opening balance</td> <td><u>(4000)</u></td> <td><u>(2000)</u></td> <td><u>5600</u></td> </tr> <tr> <td>Closing balance</td> <td><u>(2000) (1)</u></td> <td><u>5600</u></td> <td><u>15200 (1)</u></td> </tr> </tbody> </table>		July	August	September	<u>Receipts</u>				Cash sales	15200 (1)	16000 (1)	16800 (1)	Receipts from debtors	<u>19800 (2)</u>	<u>22200 (2)</u>	<u>23400 (2)</u>		<u>35000</u>	<u>38200</u>	<u>40200</u>	<u>Payments</u>				Cash purchases	7200 (1)	5400 (1)	6600 (1)	Payments to creditors	14000 (1)	16800 (1)	12600 (1)	Wages	6800 (1)	5400 (1)	7400 (1)	Rent	3000 (1)			General expenses	<u>2000</u>	<u>3000</u>	<u>4000 (1 line)</u>		<u>33000</u>	<u>30600</u>	<u>30600</u>	Net cash flow	2000	7600	9600	Opening balance	<u>(4000)</u>	<u>(2000)</u>	<u>5600</u>	Closing balance	<u>(2000) (1)</u>	<u>5600</u>	<u>15200 (1)</u>	[22]	<p>Receipts from debtors can be shown separately for mark. 1 mark each correct entry.</p> <table border="1"> <thead> <tr> <th>July</th> <th>Aug</th> <th>Sept</th> </tr> </thead> <tbody> <tr> <td>10,800</td> <td>11,400</td> <td>12,000</td> </tr> <tr> <td>9,000</td> <td>10,800</td> <td>11,400</td> </tr> </tbody> </table> <p>Totals can also be allowed.</p> <p>Purchases (if shown as total 2 marks)</p> <table border="1"> <thead> <tr> <th>July</th> <th>Aug</th> <th>Sept</th> </tr> </thead> <tbody> <tr> <td>21,200</td> <td>22,200</td> <td>19,200</td> </tr> </tbody> </table> <p>Wages can be shown as 2 separate figures but both figures must be present to be awarded mark.</p> <table border="1"> <thead> <tr> <th>July</th> <th>Aug</th> <th>Sept</th> </tr> </thead> <tbody> <tr> <td>5,600</td> <td>4,000</td> <td>6,400</td> </tr> <tr> <td>1,200</td> <td>1,400</td> <td>1,000</td> </tr> </tbody> </table> <p>Can show opening balance at top of budget. Closing balance correct answer only.</p> <p>3 point x 3 marks 1 for point up to two for development. Allow target setting as part of planning.</p> <p>QWC must be identified at the end of the question by showing 1 or 2 ticks. If no mark awarded then mark with red x to indicate that it has been considered.</p>	July	Aug	Sept	10,800	11,400	12,000	9,000	10,800	11,400	July	Aug	Sept	21,200	22,200	19,200	July	Aug	Sept	5,600	4,000	6,400	1,200	1,400	1,000
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Opening balance	<u>(4000)</u>	<u>(2000)</u>	<u>5600</u>																																																																																				
Closing balance	<u>(2000) (1)</u>	<u>5600</u>	<u>15200 (1)</u>																																																																																				
July	Aug	Sept																																																																																					
10,800	11,400	12,000																																																																																					
9,000	10,800	11,400																																																																																					
July	Aug	Sept																																																																																					
21,200	22,200	19,200																																																																																					
July	Aug	Sept																																																																																					
5,600	4,000	6,400																																																																																					
1,200	1,400	1,000																																																																																					
(b)*	<p>Planning (1) – A budget requires management to anticipate future problems (1) and take remedial action (1).</p> <p>Controlling (1) – Actual data can be compared with budgeted data. (1) Differences can be investigated (1) and corrective action taken (1).</p> <p>Co-ordinating (1) – All the budgets are linked together, (1) allowing efficient use of resources (1). Encourages communication between departments (1).</p> <p>Motivating (1) – Realistic target setting (1) through budgeting generates enthusiasm (1) for success and reward (1). This acts as a stimulus to efficient working practices (1).</p>	<p>QWC [2] [11] Total [33]</p>																																																																																					

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