



National
Qualifications
2024

2024 Accounting

National 5

Question Paper Finalised Marking Instructions

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General marking principles for National 5 Accounting

This information is provided to help you understand the general principles you must apply when marking candidate responses to questions in this paper. These principles must be read in conjunction with the detailed marking instructions, which identify the key features required in candidate responses.

- (a) Marks for each candidate response must **always** be assigned in line with these general marking principles and the detailed marking instructions for this assessment.
- (b) Marking should always be positive. This means that, for each candidate response, marks are accumulated for the demonstration of relevant skills, knowledge and understanding: they are not deducted from a maximum on the basis of errors or omissions.
- (c) If a specific candidate response does not seem to be covered by either the principles or detailed marking instructions, and you are uncertain how to assess it, you must seek guidance from your team leader.
- (d) Consequentiality subsequent to a calculative error must be followed through, with credit being given for any errors in subsequent calculations or working.
- (e) Scored out or erased working **which has not been replaced** should be marked where still legible. However, if the scored out or erased working has been replaced, only the work which has not been scored out should be marked.
- (f) When marking theory questions, it is important to read the candidate's full answer as the correct answer may be invalidated by further contradictory statements. Use professional judgement.

Question 1 PART A - General Instructions

- If a correct entry appears twice - apply the +- rule. Eg if Cash & Cash Equivalents of £20,600 appears in both the Current Assets and the Current Liabilities, do not award (DNA) the mark in Current Assets.
- If wrong treatment of any entry (eg added Drawings or Loan instead of subtracted) - DNA (this doesn't affect arithmetic mark).
- An entry must have reasonable nomenclature. If not or missing - DNA (to a maximum of 2). Eg accept labels like 'Bad Debts' (instead of PBD) and 'Rent/Heat & Light' as nomenclature for the receivable/payable. Do not accept labels like 'Closing Balance' for Inventory. No need for PBD label if just subtracting from Trade Receivables. Use Professional Judgement (UPJ).
- If the Loss for the Year is labelled as "Profit for the Year" - accept (providing that the figure is highlighted as negative, or deducted).
- Entry must be in correct section, otherwise DNA each time.
- If Current Assets is added to Non-Current Assets - accept (if subtotal is deducted instead of added DNA arithmetic mark).
- Accept Loan in the "Bottom Half" (providing it is added).
- If only an Income Statement is completed, or just a list of balances - accept the new depreciation for the year for 1 mark only. If an Income Statement is completed in addition to the SOFP, accept the Loss for The Year in the Equity section coming from either the figure given in the QP, or consequentially from the Income Statement. Ignore everything else in Income Statement.
- If there are more than 6 extraneous entries - the maximum the question can score is 10 marks. In this instance, mark the question as normal and then stop marking if the limit of 10 marks is reached.
- If sections are the wrong way round eg labels wrong way round so that Current Assets section contains all Current Liabilities entries (and vice versa) then do not award marks for the first "section", but treat second section as consequential. Also applies to NCA/CA and CL/NCL. Can still award Layout mark in this instance. If one entry is in the correct section then this negates the "complete reversal" instruction and mark as per solution.

LAYOUT/NO EXTRANEOUS/ARITHMETIC MARKS:

- For the Layout/Headings mark - candidates need:
 - Main Heading (Jamal's Repair Shop not required). Accept 'on', 'of', 'at' 31 Dec Yr3.
 - Ticked Headings (✓).
 - No extra/wrong headings (eg having an extra heading "Other income").

Ignore labels on balancing totals.

Equity section can be Financed/Represented By:

No need for labels on balancing totals. If Equity section final total labelled "Closing Balance" - accept.

If candidate has missed out a section - can't not award Layout mark for no heading.

NOTE - No need for Working Equity figure or label but if label attached to wrong figure, DNA layout mark.

- For No extraneous items:

If one extraneous item - award 1 mark. If there is more than one extraneous item - award 0 marks. See note previously about more than 6 extraneous items.

If only 1 entry for inventory and candidate used Opening figure - wrong but not extraneous. If both inventories shown, Opening Inventory is extraneous.

If a candidate has attempted at least 8 marks worth, then the 2 'no extraneous' marks can be awarded.

- All arithmetic correct:

If Equity is added on to/deducted from 'top half' of SOFP (like a running balance), DNA Arithmetic mark.

If no subtotal after Loan, correct effect cannot be determined. DNA mark for Loan but ignore missing subtotal. If Loan included in final Equity total - arithmetic mark can still be awarded.

Question	Expected Response	Max Mark	Additional Guidance																																																																																																																
1. PART A	<p data-bbox="315 229 1108 256">Statement of Financial Position as at 31 December Year 2 (✓)</p> <table data-bbox="315 261 1240 1294"> <thead> <tr> <th></th> <th>£</th> <th>£</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>NON-CURRENT ASSETS (✓)</td> <td>Cost</td> <td>Agg Dep</td> <td>NBV</td> </tr> <tr> <td>Equipment</td> <td>110,000</td> <td>23,000 (2)</td> <td><u>87,000 (1)</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td>87,000</td> </tr> <tr> <td>CURRENT ASSETS (✓)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Inventory</td> <td></td> <td>4,900 (1)</td> <td></td> </tr> <tr> <td>Trade Receivables</td> <td>16,700 (1)</td> <td></td> <td></td> </tr> <tr> <td>Provision for Bad Debts</td> <td><u>700 (1)</u></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>16,000</td> <td></td> </tr> <tr> <td>Other Receivables - Rent</td> <td></td> <td>1,500 (1)</td> <td></td> </tr> <tr> <td>Cash & Cash Equivalents</td> <td></td> <td><u>20,600 (1)</u></td> <td></td> </tr> <tr> <td></td> <td></td> <td>43,000</td> <td></td> </tr> <tr> <td>CURRENT LIABILITIES (✓)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Trade Payables</td> <td>17,400 (1)</td> <td></td> <td></td> </tr> <tr> <td>VAT</td> <td>7,700 (1)</td> <td></td> <td></td> </tr> <tr> <td>Other Payables - Heat & Light</td> <td><u>300 (1)</u></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>25,400</td> <td></td> </tr> <tr> <td>Working Equity</td> <td></td> <td></td> <td><u>17,600</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td>104,600</td> </tr> <tr> <td>NON-CURRENT LIABILITIES (✓)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Loan</td> <td></td> <td></td> <td><u>30,000 (1)</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td><u>74,600</u></td> </tr> <tr> <td>EQUITY (✓)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Opening Equity</td> <td></td> <td></td> <td>120,000 (1)</td> </tr> <tr> <td>Loss for the Year</td> <td></td> <td></td> <td><u>-30,500 (1)</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td>89,500</td> </tr> <tr> <td>Less Drawings</td> <td></td> <td></td> <td><u>14,900 (1)</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td><u>74,600</u></td> </tr> </tbody> </table> <p data-bbox="891 1331 1240 1433"> Layout (1) No Extraneous (2) Arithmetic (1) </p>		£	£	£	NON-CURRENT ASSETS (✓)	Cost	Agg Dep	NBV	Equipment	110,000	23,000 (2)	<u>87,000 (1)</u>				87,000	CURRENT ASSETS (✓)				Inventory		4,900 (1)		Trade Receivables	16,700 (1)			Provision for Bad Debts	<u>700 (1)</u>					16,000		Other Receivables - Rent		1,500 (1)		Cash & Cash Equivalents		<u>20,600 (1)</u>				43,000		CURRENT LIABILITIES (✓)				Trade Payables	17,400 (1)			VAT	7,700 (1)			Other Payables - Heat & Light	<u>300 (1)</u>					25,400		Working Equity			<u>17,600</u>				104,600	NON-CURRENT LIABILITIES (✓)				Loan			<u>30,000 (1)</u>				<u>74,600</u>	EQUITY (✓)				Opening Equity			120,000 (1)	Loss for the Year			<u>-30,500 (1)</u>				89,500	Less Drawings			<u>14,900 (1)</u>				<u>74,600</u>	19	<p data-bbox="1364 229 1727 256">Dep = 11,000 (1) + 12,000 (1)</p> <p data-bbox="1364 261 1765 331">Cost must be 110,000 to get any consequential NBV mark.</p> <p data-bbox="1364 368 1778 438">If PBD is labelled 'Bad Debt' then accept providing figure is £700.</p> <p data-bbox="1364 480 1834 624">If £800 is deducted from Trade Receivables - it is wrong but not Extraneous (£800 appearing anywhere else would be extraneous).</p> <p data-bbox="1364 660 1830 847">If PBD detached from Trade Receivables (not directly underneath) then DNA - even if correct treatment. If detached and added to Current Assets, still award arithmetic mark.</p> <p data-bbox="1364 884 1843 1027">If Rent Receivable is £18,250 it is extraneous. If it is £19,750 or £16,750, mark incorrect (not extraneous).</p> <p data-bbox="1364 1064 1843 1208">If Heat & Light payable is £32,210 it is extraneous. If it is £32,510 or £31,910, mark incorrect (not extraneous).</p> <p data-bbox="1364 1244 1798 1388">If interest received of £380 is added to other receivables for a figure of £1,880, award 1 mark for £1,500 & treat £380 as extraneous.</p>
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Question	Expected Response	Max Mark	Additional Guidance		
1. PART B (a)	Charlie's Grocery Supplies	10	<ul style="list-style-type: none"> In first 2 lines if a key detail is <u>missing</u> (quantity, kgs, unit price, item description), do not award first entry (1 mark max). "Bags" not necessary. If a key detail is WRONG then DNA 1 mark each time. If no labels for Trade Discount/Cash Discount or VAT - do not award final total mark. If no TD/CD/VAT calc, final total still available - ignore missing figure/label. If no TD/CD/VAT calc then the final subtotal and total become the combined mark. There is no requirement for Net Goods Value label. If delivery charge not entered, Final Total mark can be awarded for £21.06. Subtotals MUST be shown for mark (even if implied by correct calculations). If a calculation is missing, then DNA associated missing subtotal. If the TD figure is missing but correct calculation included in subtotal, TD mark can be awarded. However if CD or VAT figure missing - DNA each time. If CD and VAT calculations done as working but not entered into main body of invoice - DNA each time. If more than two items on invoice do not award for line (to a max of 2) Some candidates have laid invoice out like a running balance putting TD, CD and VAT in the Unit Price column. Accept - as long as figures are clearly identifiable. If mistake in calculation - must round correctly for mark. Incorrect calculation resulting in 0.5 can be rounded up or down. DNA mark for figures out of sequence. Associated subtotal can still be awarded the mark. Eg - candidate has the following order. VAT Trade Discount Delivery Cash Discount VAT is the first entry. Therefore, VAT is awarded 1 mark. Solution states that only item after VAT is Delivery, therefore it is awarded a mark. TD and CD SHOULD come before VAT - therefore they get no award. (However, subtotals do). 		
	Quantity	Description		Unit Price	Cost
				£	£
	3	10 kg bag of Galia Melons		6.80	20.40
	4	2 kg bags of Garden Peas		1.40	5.60
					26.00
	25%	Trade Discount			6.50
					19.50
	10%	Cash Discount			1.95
					17.55
	20%	VAT			3.51
					21.06*
	Delivery Charge		5.00		
	Total		26.06		

(b) (i)	<p><u>Current Assets</u></p> <ul style="list-style-type: none"> • last less than a year • Change value on a regular basis <p>DNA Items that don't depreciate</p> <p><u>Non-Current Assets</u></p> <ul style="list-style-type: none"> • last longer than 1 year • Don't change value on a day to day basis. <p>DNA Items that depreciate</p>	<p style="text-align: center;">2</p> <p>Max 1</p> <p>Max 1</p>	<p>If candidates say "short" and "long term" - 1 mark max (ignore additional incorrect description).</p> <p>0 marks for just examples, although examples can be used to aid a description.</p>
(b) (ii)	<p><u>Trade Payables</u></p> <ul style="list-style-type: none"> • Money we owe to suppliers • Money we owe for goods we have bought <p><u>Trade Receivables</u></p> <ul style="list-style-type: none"> • Money owed to us for goods we've sold • Money owed by customers 	<p style="text-align: center;">2</p> <p>Max 1</p> <p>Max 1</p>	<p>Must reference customers/suppliers/sold/bought at least once across both responses for 2 marks.</p> <p>If candidate just says "money owed to us/by us" (correctly) in both sections - award 1 overall.</p> <p>If candidate just says "money owed when trading" 0 award as no indication of who has bought/sold.</p> <p>Answer must have an indication of "still owing"</p> <p>Eg - "Goods that need to be paid for" - 0 marks (as all goods need to be paid for)</p>
(b) (iii)	<p><u>Bad Debts</u></p> <ul style="list-style-type: none"> • Trade Receivables who do not pay • Money owed to you that you will not get back <p><u>Provision for Bad Debts</u></p> <ul style="list-style-type: none"> • PBD is an attempt to anticipate bad debts • PDB is an anticipation of future bad debts • PBD sets aside profit to cover bad debts • Amount deducted from Trade Receivables to show a more realistic Trade Receivables/Current Assets/SOFP figure 	<p style="text-align: center;">2</p> <p>Max 1</p> <p>Max 1</p>	<p>Must have indication that the debt will never get paid.</p> <p>Eg "Money that isn't received from a business or customers" would not get an award because the way the candidate has worded response leaves open the possibility of getting the money in the future.</p> <p>Do not accept - money set aside on its own unless indication of future bad debts.</p> <p>Eg accept "Money set aside in preparation for Bad Debts".</p>

(d)	$\begin{array}{r} \text{£15} \\ \times \quad 110\% \\ \hline \text{New Selling Price} = \quad \text{£16.50} \end{array} \quad (1)$ $\begin{array}{r} \text{£5} \\ + \quad \text{£3.50} \\ \hline \text{New Variable Cost} = \quad \text{£8.50} \end{array} \quad (1)$ $\begin{array}{r} \text{£16.50} \\ - \quad \text{£8.50} \\ \hline \text{New Contribution} = \quad \text{£8} \end{array} \quad (1)$ $\begin{array}{r} \text{£600} \\ \times \quad 133\% \\ \hline \text{New Fixed Costs} = \quad \text{£800} \end{array} \quad (1)$ $\begin{array}{r} \text{£800} \\ \div \quad \text{£8} \\ \hline \text{New Break-even Point} = \quad 100 \end{array} \quad (1)$ <p style="text-align: center;">Units</p>		<p>If candidate does not show contribution separately, mark can be given for contribution when calculating new BEP.</p> <p>If you see 97.5 units (or rounded to 97/98) accept for 4 marks.</p>
(e) (i)	$\begin{array}{l} \text{New FC} \quad \text{£800} \quad (1) \\ \text{Target} \quad + \quad \text{£2,400} \\ \hline \text{£3,200} \end{array} \quad (1) \quad \text{OR}$ $\begin{array}{l} \text{New Cont} \quad \div \quad \text{£8} \quad (1) \\ \hline 400 \text{ units} \end{array}$ $\begin{array}{l} \text{Target} \quad \text{£2,400} \\ \hline \text{New Cont} \quad \div \quad \text{£8} \quad (1) \\ \hline 300 \text{ units} \end{array} \quad (1)$ $\begin{array}{l} \text{New BEP} \quad + \quad 100 \text{ units} \quad (1) \\ \hline 400 \text{ units} \end{array}$	3	<p>If candidate hasn't worked out the new contribution in (d), then they can use existing contribution.</p> <p>If £3,200 or 300 units not shown by candidate - mark can still be awarded.</p>
(e) (ii)	$\begin{array}{l} \text{New Cont} \quad \text{£8} \quad (1) \\ \text{Sales} \quad \times \quad 235 \text{ units} \\ \hline \text{£1,880} \end{array} \quad (1) \quad \text{OR}$ $\begin{array}{l} \text{New FC} \quad - \quad \text{£800} \quad (1) \\ \hline \text{£1,080} \end{array}$ $\begin{array}{l} \text{Sales} \quad 235 \text{ units} \\ \text{New BEP} \quad - \quad 100 \text{ units} \\ \hline 135 \text{ units} \end{array} \quad (1)$ $\begin{array}{l} \text{New Cont} \quad \times \quad \text{£8} \quad (1) \\ \hline \text{£1,080} \end{array}$	3	<p>If candidate hasn't worked out the new contribution in (d), then they can use existing contribution.</p> <p>If £1,880 or 135 units not shown by candidate - mark can still be awarded.</p>
(f)	<p>Costs that change with production</p> <p>DNA "Costs that change". Must have some reference to output/units/sales.</p>	1	DNA examples only.

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2. PART B (a)	<table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">RECEIPTS</th> <th colspan="3">ISSUES</th> <th colspan="3">BALANCE</th> </tr> <tr> <th>Qty</th> <th>CPU</th> <th>Value</th> <th>Qty</th> <th>CPU</th> <th>Value</th> <th>Qty</th> <th>CPU</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>01-May</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>300</td> <td>7.40</td> <td>2,220</td> </tr> <tr> <td>03-May</td> <td>200</td> <td>7.90</td> <td>1,580</td> <td></td> <td></td> <td></td> <td>300</td> <td>7.40</td> <td>2,220</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>200</td> <td>7.90</td> <td>1,580 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>3,800</td> </tr> <tr> <td>09-May</td> <td></td> <td></td> <td></td> <td>300</td> <td>7.40</td> <td>2,220 (1)</td> <td>150</td> <td>7.90</td> <td>1,185 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>50</td> <td>7.90</td> <td>395 (1)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>15-May</td> <td>500</td> <td>8.10</td> <td>4,050</td> <td></td> <td></td> <td></td> <td>150</td> <td>7.90</td> <td>1,185 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>500</td> <td>8.10</td> <td>4,050 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>5,235</td> </tr> <tr> <td>21-May</td> <td></td> <td></td> <td></td> <td>30</td> <td>8.10</td> <td>243 (1)</td> <td>150</td> <td>7.90</td> <td>1,185 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>470</td> <td>8.10</td> <td>3,807 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>4,992</td> </tr> <tr> <td>27-May</td> <td></td> <td></td> <td></td> <td>150</td> <td>7.90</td> <td>1,185 (1)</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>80</td> <td>8.10</td> <td>648 (1)</td> <td>390</td> <td>8.10</td> <td>3,159 (1)</td> </tr> </tbody> </table> <p>Important Done as LIFO, DNA the 4 issue marks on 9 & 27 May (max overall award is 7). If 2 separate groups of inventory not shown on 3 May, 15 May & 21 May balances, DNA balance award each time. If Balance column done as running balance - mark balances box as per solution. If issues combined in issues column with just one CPU - no mark both times. The subsequent balance mark can be consequential if candidate deducts issues total from balance total of previous date (though Q x CPU won't match in balance) If 21 May treated as a receipt, balance may contain 2 or 3 inventories (may have added 30 onto 150, or shown 30 on a third line). Both are acceptable. If 3 groups of inventory, do not penalise if only 2 groups issued on 27 May as per solution. Similarly, if CPU in Issues is wrong and balance is treated as per solution - accept.</p>		RECEIPTS			ISSUES			BALANCE			Qty	CPU	Value	Qty	CPU	Value	Qty	CPU	Value	01-May							300	7.40	2,220	03-May	200	7.90	1,580				300	7.40	2,220								200	7.90	1,580 (1)										3,800	09-May				300	7.40	2,220 (1)	150	7.90	1,185 (1)					50	7.90	395 (1)				15-May	500	8.10	4,050				150	7.90	1,185 (1)								500	8.10	4,050 (1)										5,235	21-May				30	8.10	243 (1)	150	7.90	1,185 (1)								470	8.10	3,807 (1)										4,992	27-May				150	7.90	1,185 (1)								80	8.10	648 (1)	390	8.10	3,159 (1)	11	Watch consequentiality throughout. All items in the Q, CPU & V columns must be correct to receive marks. If Balance has 2 separate inventories, it needs to show an overall inventory value to gain Balance mark (eg 3 May needs to show £3,800). If candidate repeats this, treat as consequential. Where 2 separate inventories and overall value is shown but individual totals are not - accept, eg - 3 May only has £3,800 in balance. Also applies to Issues column. If issues are entered in Receipts, DNA mark each time. Issues do not need totals. If incorrect/missing dates, DNA 1st available mark. Ignore thereafter. If return treated as receipt figure must be added to balance (this may result in a correct balance being consequentially wrong). Balance column may contain extra entries due to simple calculation to arrive at balance. This is acceptable. If extra entries in Balance column are at all unclear - DNA mark. UPJ
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(b)	<ul style="list-style-type: none"> • can use formulae • spreadsheet automatically updates changes • templates can be used • reduces human error/more accurate/less likely to make mistakes • can do IF statements • can do graphs and charts <p>Only 1 mark max from the following list:</p> <ul style="list-style-type: none"> • easy to format • easier to edit/fix/easier to change • can be sent by email/shared • saves time 	2	DNA - any of these "general" benefits: <ul style="list-style-type: none"> • saves space • reduces paper • easy to read/understand/navigate • displays information neatly/clearly • easier to compare • easier to keep track of records • work can be saved 																																																																																																																																																															

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ALTERNATIVE SOLUTIONS

	March	April	
Credit Sales	£157,500 (2)	£189,000 (1)	Correct Answer
	£225,000 (1)	£270,000 (1)	Didn't multiply by 70%
	£189,000 (1)	£220,500 (1)	Didn't go back a month
	£126,000 (1)	£151,200 (1)	Multiplied by £36 instead of £45
	£67,500 (1)	£81,000 (1)	Multiplied by 30% instead of 70%
	£3,500 (1)	£4,200 (1)	Didn't multiply by £45
	£270,000 (0)	£315,000 (1)	Didn't go back a month AND didn't multiply by 70%
	£180,000 (0)	£216,000 (1)	Didn't multiply by 70% AND multiplied by £36
	£151,200 (0)	£176,400 (1)	Didn't go back a month AND multiplied by £36
	£81,000 (0)	£94,500 (1)	Didn't go back a month AND multiplied by 30%
	£54,000 (0)	£64,800 (1)	Multiplied by 30% AND multiplied by £36
	£45,000 (0)	£54,000 (1)	Didn't multiply by 70% AND multiplied by £20%
	£37,800 (0)	£44,100 (1)	Didn't go back a month AND multiplied by 20%
	£13,500 (0)	£16,200 (1)	Multiplied by 30% AND multiplied by 20%
Cash Sales	£64,800 (2)	£75,600 (1)	Correct Answer
	£216,000 (1)	£252,000 (1)	Didn't multiply by 30%
	£151,200 (1)	£176,400 (1)	Multiplied by 70% instead of 30%
	£81,000 (1)	£94,500 (1)	Multiplied by £45 instead of £36
	£54,000 (1)	£64,800 (1)	Went back a month
	£16,200 (1)	£18,900 (1)	Multiplied Selling Price by 20% instead of 80%
	£1,800 (1)	£2,100 (1)	Didn't multiply by £36
	£270,000 (0)	£315,000 (1)	Didn't multiply by 30% AND multiplied by £45
	£189,000 (0)	£220,500 (1)	Multiplied by 70%% AND multiplied by £45
	£180,000 (0)	£216,000 (1)	Went back a month AND didn't multiply by 30%
	£126,000 (0)	£151,200 (1)	Went back a month AND multiplied by 70%
	£67,500 (0)	£81,000 (1)	Went back a month AND multiplied by £45
	£54,000 (0)	£63,000 (1)	Didn't multiply by 30% AND multiplied SP by 20%
	£37,800 (0)	£44,100 (1)	Multiplied by 70% AND multiplied SP by 20%
	£13,500 (0)	£16,200 (1)	Went back a month AND multiplied SP by 20%
Materials	£79,200 (1)	£87,600 (1)	Went forward a month instead of backwards
	£61,200 (1)	£79,200 (1)	Didn't go back a month
Labour	£79,800 (0)	£96,900 (1)	
	£125,900 (0)	£138,700 (1)	
Var OH	£40,800 (1)	£52,800 (1)	Didn't go forward a month
	£33,600 (1)	£40,800 (1)	Went backwards a month instead of forwards

No mix & match between correct solution & alternative solution. Award one with highest marks.

Q5 – General Instructions

- Mark transactions sequentially in date order (mark entries for 10 April first, then mark 15 April etc).
- When marking a transaction it is helpful to have a starting point, and then ask yourself 'What would I expect to see next'?
- In transactions with VAT, if full amount in Sales and Equipment (eg Sales Acc has £421.20) - mark as per solution
- If **NO** starting point - then mark as per solution.
- If **wrong** starting point (eg Bikes-are-Us acc opened instead of Sales on 10 Apr) then mark consequentially. However, if candidate has done this AND puts full amounts in wrong starting account - then mark as per solution.

The following starting points in a transaction should be used:

10-Apr	Start with entry in Sales Acc. Look at VAT next. It should follow the Dr or Cr entry of the first figure. Then, look at Cycle Shop Account.
15-Apr	Start in Wages Account. Then, look at Bank. It should follow the Dr or Cr entry of the first figure.
16-Apr	Start in Equipment/Drill Acc. Look at VAT next. It should follow the Dr or Cr entry of the first figure. Then, look at the Bank.
30-Apr	First Part - Start in Cycle Shop and then look at Bank Acc. If no Cycle Shop Account or no entry in Cycle Shop, calculation award can be awarded if shown in another acc. If first part not attempted then 2nd part can get consequential marks by clearing acc to 0. Any other figure put in - no award in Cycle Shop and consequential in Bad Debt Acc Second Part - Start in Cycle Shop & award mark for any figure that clears account to 0.

Accept Drill/Machinery as account name

Money received is 1 mark calc and 1 mark correct side of entry in Cycle Shop Acc.

Bad Debts always consequential in B/Debts Acc from figure in Cycle Shop Acc.

• Apply consequentiality as to which side of the ledger entries are on. Therefore, if a Sale is incorrectly entered on the Debit side, this would be marked wrong. However if the VAT was also on the Debit Side and the customer on the Credit Side this would be consequentially correct. Taking this approach may mean that some entries which are correct as per solution, will be marked as consequentially incorrect.

- Consequentiality is not applied to the figures contained within a transaction. The figures are to be marked as per solution.
- Ignore wrong dates/nomenclature.
- Ignore balances EXCEPT when dealing with Bad Debts.
- If an entry has been put into the wrong account, it does not gain an award.
- If there are any extra entries as part of a transaction, apply the +/- rule.

Taking the transaction on 10 April as an example, if a candidate enters £351 Cr in the Sales Acc and also enters £351 in a Bikes-r-Us Acc (with the VAT and Customer Accounts being correct), they would be awarded 2 marks over the transaction instead of 3.

• In transactions with VAT - amounts can be split. Eg 10 April in Cycle Shop Acc may show separate entries of £351 and £70.20 instead of one entry of £421.20. This is acceptable.

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[END OF MARKING INSTRUCTIONS]