



Mark Scheme (Provisional)

Summer 2021

Pearson Edexcel International GCSE

In Accounting (4AC1)

Paper 01 Introduction to Bookkeeping and
Accounting

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Summer 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	<p>The only correct answer is A Correct an overcharge on an invoice</p> <p>B is not correct because an undercharge would not require a credit note</p> <p>C is not correct because a sales invoice would be issued</p> <p>D is not correct because a sales invoice would be issued</p>	(1)
2	<p>The only correct answer is B Purchases returns</p> <p>A is not correct because purchases are recorded in the purchases day book</p> <p>C is not correct because sales are recorded in the sales day book</p> <p>D is not correct because sales returns are recorded in the sales returns day book</p>	(1)
3	<p>The only correct answer is B Credit discounts received</p> <p>A is not correct because this refers to discounts allowed</p> <p>C is not correct because this refers to discounts allowed</p> <p>D is not correct because this should be credited to discounts received</p>	(1)
4	<p>The only correct answer is B Duality</p> <p>A is not correct because confidentiality is a principle of professional ethics</p> <p>C is not correct because integrity is a principle of professional ethics</p> <p>D is not correct because objectivity is a principle of professional ethics</p>	(1)
5	<p>The only correct answer is C Materiality</p> <p>A is not correct because accruals is not relevant in this case</p> <p>B is not correct because business entity is not relevant in this case</p> <p>D is not correct because prudence is not relevant in this case</p>	(1)

<p>6</p>	<p>The only correct answer is D Returns outwards</p> <p>A is not correct because carriage inwards always as a debit balance</p> <p>B is not correct because carriage outwards always as a debit balance</p> <p>C is not correct because returns outwards always as a debit balance</p>	<p>(1)</p>
<p>7</p>	<p>The only correct answer is D Interest charged by a supplier on late payment</p> <p>A is not correct because amounts paid to credit suppliers would appear on the debit side</p> <p>B is not correct because contra would appear on the debit side</p> <p>C is not correct because discount received from credit suppliers would appear on the debit side</p>	<p>(1)</p>
<p>8</p>	<p>The only correct answer is A Income statement</p> <p>B is not correct because the balance would not appear in the statement of financial position</p> <p>C is not correct because the balance would not appear in the trade payables ledger</p> <p>D is not correct because the balance would not appear in the trade receivables ledger</p>	<p>(1)</p>
<p>9</p>	<p>The only correct answer is B \$480 in the sales day book</p> <p>A is not correct because \$480 represents a sale</p> <p>C is not correct because \$456 incorrectly takes off the cash discount</p> <p>D is not correct because \$456 incorrectly takes off the cash discount</p>	<p>(1)</p>
<p>10</p>	<p>The only correct answer is C Debit Drawings: Credit Bank</p> <p>A is not correct because the entry must be credited to bank</p> <p>B is not correct because the entry must be credited to bank</p> <p>D is not correct because the entry does not affect the cash account</p>	<p>(1)</p>

TOTAL FOR QUESTIONS 1-10 = 10 MARKS

Question Number	Answer	Mark																																																				
11	<p>Award marks as indicated.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td colspan="4" style="text-align: center;">Invoice</td> </tr> <tr> <td colspan="4" style="text-align: center;">Leon</td> </tr> <tr> <td colspan="4" style="text-align: center;">Spring Street</td> </tr> <tr> <td colspan="4" style="text-align: center;">Newport</td> </tr> <tr> <td colspan="4" style="text-align: center;">NP19 3HS</td> </tr> <tr> <td colspan="2">Phoenix 22 Kerry Drive Bradford BD8 6GK</td> <td colspan="2">No. 3240</td> </tr> <tr> <td colspan="2"></td> <td colspan="2">Date 29 March 2021</td> </tr> <tr> <td style="text-align: center;">Quantity</td> <td style="text-align: center;">Description</td> <td style="text-align: center;">Unit cost \$</td> <td style="text-align: center;">Total cost \$</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Mobile phones</td> <td style="text-align: center;">85.50</td> <td style="text-align: center;">(i) 513.00 (1)</td> </tr> <tr> <td style="text-align: center;">36</td> <td>USB cables</td> <td style="text-align: center;">2.20</td> <td style="text-align: center;">(ii) 79.20 (1)</td> </tr> <tr> <td colspan="3">Subtotal</td> <td style="text-align: center;">(iii) 592.20 (1of)</td> </tr> <tr> <td colspan="3">Trade discount 25%</td> <td style="text-align: center;">(iv) 148.05 (1of)</td> </tr> <tr> <td colspan="3">Total</td> <td style="text-align: center;">(v) 444.15 (1of)</td> </tr> </table>	Invoice				Leon				Spring Street				Newport				NP19 3HS				Phoenix 22 Kerry Drive Bradford BD8 6GK		No. 3240				Date 29 March 2021		Quantity	Description	Unit cost \$	Total cost \$	6	Mobile phones	85.50	(i) 513.00 (1)	36	USB cables	2.20	(ii) 79.20 (1)	Subtotal			(iii) 592.20 (1of)	Trade discount 25%			(iv) 148.05 (1of)	Total			(v) 444.15 (1of)	(5)
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TOTAL FOR QUESTION 11 = 5 MARKS

Question Number	Answer	Mark																																				
12	<p>Award marks for figures as indicated. Award 1 mark for all correct dates and details</p> <p style="text-align: center;">Rent 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>Mar 31</td> <td>Bank / Cash book</td> <td style="text-align: right;">3 750.00 (1)</td> <td>Apr 1</td> <td>Balance b/d</td> <td style="text-align: right;">500.00 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Mar 31</td> <td>Income statement</td> <td style="text-align: right;">3 000.00 (1of)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Balance c/d</td> <td style="text-align: right;">250.00</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">3 750.00</td> <td></td> <td></td> <td style="text-align: right;">3 750.00</td> </tr> <tr> <td>Apr 1</td> <td>Balance b/d</td> <td style="text-align: right;">250.00 (1of)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	Mar 31	Bank / Cash book	3 750.00 (1)	Apr 1	Balance b/d	500.00 (1)				Mar 31	Income statement	3 000.00 (1of)					Balance c/d	250.00			3 750.00			3 750.00	Apr 1	Balance b/d	250.00 (1of)				(5)
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TOTAL FOR QUESTION 12 = 5 MARKS

Question Number	Answer	Mark										
13	<p>Award marks for figures as indicated. Award 1 mark for all correct details</p> <p style="text-align: center;">Daya Bank Reconciliation Statement at 30 April 2021</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td>Updated balance in bank per cash book</td> <td style="text-align: right;">543 (1)</td> </tr> <tr> <td>Unpresented cheques</td> <td style="text-align: right;">640 (1)</td> </tr> <tr> <td>Outstanding lodgements</td> <td style="text-align: right;">(1 485) (1)</td> </tr> <tr> <td>Balance per bank statement</td> <td style="text-align: right;">(302) (1of)</td> </tr> </tbody> </table>		\$	Updated balance in bank per cash book	543 (1)	Unpresented cheques	640 (1)	Outstanding lodgements	(1 485) (1)	Balance per bank statement	(302) (1of)	(5)
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Balance per bank statement	(302) (1of)											

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 correct figure on correct side as indicated.</p> <p>Award 1 mark for all correct dates and details.</p> <p align="center">Cash book</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date 2021</th> <th>Details</th> <th>Discount \$</th> <th>Cash \$</th> <th>Bank \$</th> <th>Date 2021</th> <th>Details</th> <th>Discount \$</th> <th>Cash \$</th> <th>Bank \$</th> </tr> </thead> <tbody> <tr> <td>Apr 1</td> <td>Balance b/d</td> <td></td> <td>25*</td> <td></td> <td>Apr 1</td> <td>Balance b/d</td> <td></td> <td></td> <td>110*</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td align="right">(1) for both bals</td> </tr> <tr> <td>3</td> <td>Joseph</td> <td>162</td> <td></td> <td>1 458 (1)</td> <td>12</td> <td>BL Council</td> <td></td> <td></td> <td>220 (1)</td> </tr> <tr> <td>21</td> <td>Sales</td> <td></td> <td>80 (1)</td> <td></td> <td>23</td> <td>Bank</td> <td></td> <td>65 (1)</td> <td></td> </tr> <tr> <td>23</td> <td>Cash</td> <td></td> <td></td> <td>65 (1)</td> <td>27</td> <td>Window cleaner</td> <td></td> <td>28 (1)</td> <td></td> </tr> <tr> <td>30</td> <td>Balance c/d</td> <td></td> <td></td> <td>992</td> <td>30</td> <td>AWB</td> <td>115</td> <td></td> <td>2 185 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>30</td> <td>Balance c/d</td> <td></td> <td>12</td> <td></td> </tr> <tr> <td></td> <td></td> <td>162</td> <td>105</td> <td>2 515</td> <td></td> <td></td> <td>115</td> <td>105</td> <td>2 515</td> </tr> <tr> <td>May 1</td> <td>Balance b/d</td> <td></td> <td>12*</td> <td></td> <td>May 1</td> <td>Balance b/d</td> <td></td> <td></td> <td>992*</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td align="right">(1of) for both bals</td> </tr> </tbody> </table>									Date 2021	Details	Discount \$	Cash \$	Bank \$	Date 2021	Details	Discount \$	Cash \$	Bank \$	Apr 1	Balance b/d		25*		Apr 1	Balance b/d			110*										(1) for both bals	3	Joseph	162		1 458 (1)	12	BL Council			220 (1)	21	Sales		80 (1)		23	Bank		65 (1)		23	Cash			65 (1)	27	Window cleaner		28 (1)		30	Balance c/d			992	30	AWB	115		2 185 (1)						30	Balance c/d		12				162	105	2 515			115	105	2 515	May 1	Balance b/d		12*		May 1	Balance b/d			992*										(1of) for both bals	
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14(b)	<p>Award up to 2 marks for each benefit and 1 mark for a conclusion.</p> <p>Sample answer</p> <p>Acts as a deterrent to fraud (1) as it will be maintained by a different member of staff to the cash book clerk (1).</p> <p>Avoids overcrowding the main cash book (1) so reducing the number of entries made by the main cashier (1).</p> <p>Yes, maintaining a separate petty cash system will be beneficial to Raheem (1).</p> <p>Accept any other appropriate responses.</p>	(5)

TOTAL FOR QUESTION 14 = 15 MARKS

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15(a)	<p>Award 1 mark for each figure as indicated.</p> <p>Award 1 mark for all correct dates and details.</p> <p style="text-align: center;">Trade Receivables Ledger Control Account</p> <table border="1" data-bbox="240 748 1366 1451"> <thead> <tr> <th data-bbox="240 748 357 837">Date 2021</th> <th data-bbox="357 748 603 837">Details</th> <th data-bbox="603 748 746 837">\$</th> <th data-bbox="746 748 868 837">Date 2021</th> <th data-bbox="868 748 1209 837">Details</th> <th data-bbox="1209 748 1366 837">\$</th> </tr> </thead> <tbody> <tr> <td data-bbox="240 837 357 927">1 Mar</td> <td data-bbox="357 837 603 927">Balance b/d</td> <td data-bbox="603 837 746 927">56 240</td> <td data-bbox="746 837 868 927">31 Mar</td> <td data-bbox="868 837 1209 927">Contra/set-off</td> <td data-bbox="1209 837 1366 927">120 (1)</td> </tr> <tr> <td data-bbox="240 927 357 1016">31</td> <td data-bbox="357 927 603 1016">Sales day book</td> <td data-bbox="603 927 746 1016">38 910 (1)</td> <td data-bbox="746 927 868 1016"></td> <td data-bbox="868 927 1209 1016">Cash book / Discounts allowed</td> <td data-bbox="1209 927 1366 1016">720 (1)</td> </tr> <tr> <td data-bbox="240 1016 357 1106"></td> <td data-bbox="357 1016 603 1106">Bank/cash book</td> <td data-bbox="603 1016 746 1106">410 (1)</td> <td data-bbox="746 1016 868 1106"></td> <td data-bbox="868 1016 1209 1106">Journal /Irrecoverable debts</td> <td data-bbox="1209 1016 1366 1106">450 (1)</td> </tr> <tr> <td data-bbox="240 1106 357 1196"></td> <td data-bbox="357 1106 603 1196">Interest charged</td> <td data-bbox="603 1106 746 1196">80 (1)</td> <td data-bbox="746 1106 868 1196"></td> <td data-bbox="868 1106 1209 1196">Bank/cash book</td> <td data-bbox="1209 1106 1366 1196">44 600 (1)</td> </tr> <tr> <td data-bbox="240 1196 357 1285"></td> <td data-bbox="357 1196 603 1285"></td> <td data-bbox="603 1196 746 1285"></td> <td data-bbox="746 1196 868 1285"></td> <td data-bbox="868 1196 1209 1285">Sales returns day book</td> <td data-bbox="1209 1196 1366 1285">1 420 (1)</td> </tr> <tr> <td data-bbox="240 1285 357 1352"></td> <td data-bbox="357 1285 603 1352"></td> <td data-bbox="603 1285 746 1352"></td> <td data-bbox="746 1285 868 1352"></td> <td data-bbox="868 1285 1209 1352">Balance c/d</td> <td data-bbox="1209 1285 1366 1352">48 330</td> </tr> <tr> <td data-bbox="240 1352 357 1397"></td> <td data-bbox="357 1352 603 1397"></td> <td data-bbox="603 1352 746 1397">95 640</td> <td data-bbox="746 1352 868 1397"></td> <td data-bbox="868 1352 1209 1397"></td> <td data-bbox="1209 1352 1366 1397">95 640</td> </tr> <tr> <td data-bbox="240 1397 357 1451">1 Apr</td> <td data-bbox="357 1397 603 1451">Balance b/d</td> <td data-bbox="603 1397 746 1451">48 330</td> <td data-bbox="746 1397 868 1451"></td> <td data-bbox="868 1397 1209 1451"></td> <td data-bbox="1209 1397 1366 1451"></td> </tr> </tbody> </table>					Date 2021	Details	\$	Date 2021	Details	\$	1 Mar	Balance b/d	56 240	31 Mar	Contra/set-off	120 (1)	31	Sales day book	38 910 (1)		Cash book / Discounts allowed	720 (1)		Bank/cash book	410 (1)		Journal /Irrecoverable debts	450 (1)		Interest charged	80 (1)		Bank/cash book	44 600 (1)					Sales returns day book	1 420 (1)					Balance c/d	48 330			95 640			95 640	1 Apr	Balance b/d	48 330				(9)
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TOTAL FOR QUESTION 15 = 15 MARKS

Question Number	Answer	Mark
16(a)	<p>Award marks as indicated.</p> <p>Principle (1).</p>	(1)

Question Number	Answer	Mark																																																		
16(b)	<p>Award marks for correct detail and amount as indicated.</p> <table border="1"> <thead> <tr> <th>Date 2021</th> <th>Error</th> <th>Details</th> <th>Debit \$</th> <th>Credit \$</th> </tr> </thead> <tbody> <tr> <td>31 March</td> <td>1</td> <td>Motor insurance</td> <td>400 (1)</td> <td></td> </tr> <tr> <td></td> <td></td> <td>Motor vehicles</td> <td></td> <td>400 (1)</td> </tr> <tr> <td></td> <td>2</td> <td>Suspense</td> <td>90 (1)</td> <td></td> </tr> <tr> <td></td> <td></td> <td>Trade receivables (ledger control account)</td> <td></td> <td>90 (1)</td> </tr> <tr> <td></td> <td>3</td> <td>General expenses</td> <td>120 (1)</td> <td></td> </tr> <tr> <td></td> <td></td> <td>Bank</td> <td></td> <td>120 (1)</td> </tr> <tr> <td></td> <td>4</td> <td>Returns inwards</td> <td>150 (1)</td> <td></td> </tr> <tr> <td></td> <td></td> <td>Returns outwards</td> <td>150 (1)</td> <td></td> </tr> <tr> <td></td> <td></td> <td>Suspense</td> <td></td> <td>300 (1)</td> </tr> </tbody> </table>	Date 2021	Error	Details	Debit \$	Credit \$	31 March	1	Motor insurance	400 (1)				Motor vehicles		400 (1)		2	Suspense	90 (1)				Trade receivables (ledger control account)		90 (1)		3	General expenses	120 (1)				Bank		120 (1)		4	Returns inwards	150 (1)				Returns outwards	150 (1)				Suspense		300 (1)	(9)
Date 2021	Error	Details	Debit \$	Credit \$																																																
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Question Number	Answer	Mark
16(c)	<p>Award up to 2 marks for an advantage, up to 2 marks for a disadvantage and 1 mark for a conclusion.</p> <p>Sample answer</p> <p>Ensures the arithmetical accuracy of the entries in the books (1) as both sides must be equal (1).</p> <p>However, it does not identify all types of error (1), for example an error of principle. (1)</p> <p>Jacques should continue to produce a trial balance as it is an important part of the verification process. (1)</p> <p>Accept any other appropriate responses.</p>	(5)

TOTAL FOR QUESTION 16 = 15 MARKS

Question Number	Answer	Mark
17(a)	<p>Award 1 mark for identification plus 1 mark for development.</p> <p>To take account of the likelihood that some debtors will not be able to pay the amount due (1), which ensures compliance with the prudence concept (1).</p> <p>Accept any other appropriate responses.</p>	(2)

Question Number	Answer	Mark						
17(b)(i)	<p>Award mark as indicated.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tbody> <tr> <td>Other payables</td> <td></td> </tr> <tr> <td>Other receivables</td> <td>✓ (1)</td> </tr> <tr> <td>Provision</td> <td></td> </tr> </tbody> </table>	Other payables		Other receivables	✓ (1)	Provision		(1)
Other payables								
Other receivables	✓ (1)							
Provision								

Question Number	Answer	Mark						
17(b)(ii)	<p>Award marks as indicated.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tbody> <tr> <td>Other payables</td> <td>✓ (1)</td> </tr> <tr> <td>Other receivables</td> <td></td> </tr> <tr> <td>Provision</td> <td></td> </tr> </tbody> </table>	Other payables	✓ (1)	Other receivables		Provision		(1)
Other payables	✓ (1)							
Other receivables								
Provision								

Question Number	Answer	Mark			
17(c)	Award marks as indicated.				
		Current assets	Non-current assets	Current liabilities	Non-current liabilities
	Other payables			✓ (1)	
	Other receivables	✓ (1)			
	Provision for irrecoverable debts	✓ (1)			
					(3)

Question Number	Answer	Mark	
17(d)	Award marks as indicated.		
	Transaction	Source document	Book of original entry
	Paid bank charges	Bank statement (1)	Cash book (1)
	Returned damaged goods to a credit supplier	(Purchase) credit note (1)	Purchases returns day book (1)
	Purchased a new motor vehicle on credit	Invoice (1)	(General) journal (1)
	Payment to a supplier by credit transfer	Remittance advice (1)	Cash book (1)
			(8)

TOTAL FOR QUESTION 17 = 15 MARKS

Question Number	Answer	Mark
18(a)	<p>Award marks as indicated.</p> <p>Capital expenditure is the purchase or improvement of non-current assets (1) whereas revenue expenditure is the day-to-day running costs of the business (1)</p> <p>The benefit from capital expenditure is expected to last for more than one year (1) whereas the benefit from revenue expenditure is expected to last for less than one year (1).</p> <p>Accept any other appropriate responses.</p>	(4)

Question Number	Answer	Mark
18(b)	<p>Award marks as indicated. (Maximum 2 marks).</p> <p>Wear and tear Obsolescence Economic factors Time factor Usage Technological change</p>	(2)

Question Number	Answer	Mark
18(c)	<p>Award 1 mark as indicated</p> <p>Accruals (1) or Prudence (1) or Consistency (1)</p>	(1)

Question Number	Answer	Mark
18(d) (i)	<p>Award marks as indicated</p> <p>\$30 720 (2) or \$38 400 (1)</p>	(2)

Question Number	Answer	Mark																																				
18(d)(ii)	<p>Award 1 mark for each figure as indicated.</p> <p>Award 1 mark for all correct dates and details.</p> <p style="text-align: center;">Motor Vehicle Disposal Account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="240 501 357 555">Date</th> <th data-bbox="357 501 603 555">Details</th> <th data-bbox="603 501 756 555">\$</th> <th data-bbox="756 501 879 555">Date</th> <th data-bbox="879 501 1209 555">Details</th> <th data-bbox="1209 501 1362 555">\$</th> </tr> </thead> <tbody> <tr> <td data-bbox="240 555 357 651">Dec 1 2020</td> <td data-bbox="357 555 603 651">Motor vehicle</td> <td data-bbox="603 555 756 651" style="text-align: right;">48 000 (1)</td> <td data-bbox="756 555 879 651">Dec 1 2020</td> <td data-bbox="879 555 1209 651">Provision for depreciation</td> <td data-bbox="1209 555 1362 651" style="text-align: right;">17 280 (1of)</td> </tr> <tr> <td data-bbox="240 651 357 748"></td> <td data-bbox="357 651 603 748"></td> <td data-bbox="603 651 756 748"></td> <td data-bbox="756 651 879 748"></td> <td data-bbox="879 651 1209 748">Cash book/ bank</td> <td data-bbox="1209 651 1362 748" style="text-align: right;">14 000 (1)</td> </tr> <tr> <td data-bbox="240 748 357 844"></td> <td data-bbox="357 748 603 844"></td> <td data-bbox="603 748 756 844"></td> <td data-bbox="756 748 879 844"></td> <td data-bbox="879 748 1209 844">Bilal</td> <td data-bbox="1209 748 1362 844" style="text-align: right;">14 000 (1)</td> </tr> <tr> <td data-bbox="240 844 357 927"></td> <td data-bbox="357 844 603 927"></td> <td data-bbox="603 844 756 927"></td> <td data-bbox="756 844 879 927">Jan 31 2021</td> <td data-bbox="879 844 1209 927">Income statement</td> <td data-bbox="1209 844 1362 927" style="text-align: right;">2 720 (1of)</td> </tr> <tr> <td data-bbox="240 927 357 981"></td> <td data-bbox="357 927 603 981"></td> <td data-bbox="603 927 756 981" style="text-align: right; border-top: 2px solid black;">48 000</td> <td data-bbox="756 927 879 981"></td> <td data-bbox="879 927 1209 981"></td> <td data-bbox="1209 927 1362 981" style="text-align: right; border-top: 2px solid black;">48 000</td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	Dec 1 2020	Motor vehicle	48 000 (1)	Dec 1 2020	Provision for depreciation	17 280 (1of)					Cash book/ bank	14 000 (1)					Bilal	14 000 (1)				Jan 31 2021	Income statement	2 720 (1of)			48 000			48 000	(6)
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TOTAL FOR QUESTION 18= 15 MARKS

TOTAL MARKS FOR SECTION B = 75 MARKS

TOTAL MARKS FOR PAPER = 100 MARKS
