

Mark Scheme (Results)

Summer 2015

Pearson Edexcel IAL Accounting
(WAC01/01)
Unit 1 The Accounting System and
Costing

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Summer 2015

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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

1(a)(i)

Tolbury Golf Club
Restaurant Trading Account for the year ended 30 April 2015

| | £ | £ | |
|--------------------------------|----------------|----------------------|-------|
| Revenue | | 175 000 | √ |
| Less | | | |
| Inventory 1 May 2014 | 7 000 | | √ |
| Purchases | <u>57 500</u> | | √ |
| | 64 500 | | |
| Inventory 30 April 2015 | <u>(6 500)</u> | | √ |
| Cost of sales | | <u>(58 000)</u> | √ + w |
| Gross profit | | 117 000 | |
| Less Wages | 35 000 | | √ |
| Salary | 27 500 | | √ |
| Electricity | 8 500 | | √ |
| Depreciation- Equipment | 4 000 | | √ |
| Fixtures and fittings | <u>5 000</u> | | √ |
| | | <u>(80 000)</u> | |
| Restaurant profit for the year | | <u><u>37 000</u></u> | |

(10)

(ii)

Income and Expenditure Account for the year ended 30 April 2015

| | £ | £ | |
|---|--------------|---------------------|---------------|
| Income | | | |
| Subscriptions 225 000 -16 500 √ +27 500 √ | | 236 000 | Ignore |
| Restaurant profit | | 37 000 | √ of aliens |
| Interest receivable 4 200 √ + 1 200 √ | | 5 400 | |
| Donations | | <u>12 000</u> | √√ |
| | | 290 400 | |
| Less expenditure: | | | |
| Wages | 96 000 | | √ |
| Salaries | 64 000 | | √ |
| Electricity | 19 200 | | √ |
| Insurance 5 750 - 2 500 | 3 250 | | √ |
| Golf course maintenance | 64 850 | | √ |
| Bad debts – subscriptions | 11 000 | | √ |
| Increase in PDD on subscriptions | 500 | | √ |
| Depreciation: Clubhouse | 5 600 | | √ |
| Equipment | 12 000 | | √ |
| Fixtures and fittings | <u>5 000</u> | | √ |
| | | <u>(281 400)</u> | |
| Surplus | | <u><u>9 000</u></u> | √ of + w (18) |

(iii)

Statement of Financial Position at 30 April 2015

| Non-current assets | Cost | Depreciation to Date | Carry over value | |
|------------------------------------|----------------|----------------------|------------------|------|
| | £ | £ | £ | |
| Clubhouse | 280 000 | 89 600 | 190 400 | ✓of |
| Equipment | 200 000 | 136 000 | 64 000 | ✓of |
| Fixtures and fittings | <u>100 000</u> | <u>60 000</u> | <u>40 000</u> | ✓of |
| | <u>580 000</u> | <u>285 600</u> | 294 400 | |
| Current assets | | | | |
| Inventory | | 6 500 | | ✓ |
| Trade receivables | | 1 450 | | ✓ |
| Other receivables: | | | | |
| Subscriptions in arrears | 27 500 | | | ✓ |
| Less PDD | <u>(3 000)</u> | | | ✓ |
| | | 24 500 | | ✓ |
| Insurance prepaid | | 2 500 | | ✓ |
| Interest receivable | | 1 200 | | ✓ |
| Investment on deposit/Bank savings | | 90 000 | | ✓ |
| Cash and bank | | <u>26 200</u> | | ✓ |
| | | | <u>152 350</u> | |
| | | | <u>446 750</u> | |
| Accumulated fund | | | 400 000 | ✓ +w |
| Plus surplus for the year | | | <u>9 000</u> | ✓of |
| | | | 409 000 | |
| Current liabilities | | | | |
| Trade payables | | 21 250 | | ✓ |
| Subscriptions in advance | <u>16 500</u> | | | ✓ |
| | | | <u>37 750</u> | |
| | | | <u>446 750</u> | |

(b) Valid answers may include

In favour

- Prudent to provide for bad debts/ Application of prudence concept
- Bad debts were incurred in current year
- Need to not overstate surplus
- Need to give correct value for subscriptions receivable.

Against

- The level of provision seems inadequate to the level of bad debts incurred
- Difficult to predict level of bad debts/ Bad debts are only estimated
- Easier just to write off descriptions when they occur
- Reduce subscriptions affecting income/surplus in current year.

NOT

- A DESCRIPTION OF A PROVISION FOR DOUBTFUL DEBTS
- More time consuming/Costly/ Need expertise
- Reputation affected
- Money measurement concept.

✓/ per point (Max two points in favour and two points against)

(8)

(Total 52 marks)

2
(a)(i)

| | | Journal | | |
|--|--|---------|-------|----|
| | | Dr | | Cr |
| | | £ | | £ |
| Bank | | 900 | | ✓ |
| Suspense | | | 900 | ✓ |
| Discount allowed | | 1 880 | | ✓ |
| Suspense | | | 1 880 | ✓ |
| Income statement/Depreciation | | 4 000 | | ✓ |
| Provision for depreciation – leasehold | | | 4 000 | ✓ |
| Computers | | 1 600 | | ✓ |
| Computer maintenance | | | 1 600 | ✓ |
| Income statement/Depreciation | | 400 | | ✓ |
| Provision for depreciation-Computers | | | 400 | ✓ |
| Bank | | 480 | | ✓ |
| Fung | | | 480 | ✓ |

(12)

(ii)

| | | Suspense Account | | |
|-------------|--|------------------|--------------------|--------------|
| | | £ | | £ |
| Balance b/d | | 2 780 | Bank ✓ | 900 ✓ |
| | | | Discount allowed ✓ | 1 880 ✓ |
| | | <u>2 780</u> | | <u>2 780</u> |

(4)

(b)

| | | Correction of profit for the year ended 31 March 2015 | | |
|-----------------------------|-------|---|--------------|-----------------|
| | | £ | | £ |
| Draft profit for the year | | | | 9 680 |
| Add | | | | |
| Computer | | | | <u>1 600</u> ✓✓ |
| | | | | 11 280 |
| Less | | | | |
| Discount allowed | 1 880 | | | ✓✓ |
| Leasehold depreciation | | 4 000 | | ✓✓ |
| Computer depreciation | | <u>400</u> | | ✓✓ |
| | | | | <u>6 280</u> |
| Revised profit for the year | | | <u>5 000</u> | ✓✓(✓of) |

NOTE: A calculation is required so narratives are not required.

(10)

(c)

Statement of Financial Position at 31 March 2015

| Non-current Assets | Cost £ | Accumulated depreciation £ | Carry over £ |
|---|------------------|----------------------------------|--------------------|
| Leasehold buildings | 100 000 | 54 000 ✓ | 46 000 |
| Computers | 25 600 ✓ | 14 400 ✓ | 11 200 |
| Fixtures and fittings | <u>12 500</u> | <u>10 000</u> | <u>2 500</u> ✓ |
| | <u>138 100</u> | <u>78 400</u> | 59 700 |
| Current Assets | | | |
| Inventory | | 16 100 | ✓ |
| Trade receivables 31 800 ✓ - 480 ✓ = 31 320 | | | |
| Less PDD | <u>(2 300)</u> ✓ | 29 020 | ✓ |
| Other receivables: | | | |
| General expenses | | 750 | ✓ |
| Cash and bank 1 990 ✓ + 480 ✓ + 900 ✓ | | <u>3 370</u> | |
| | | | <u>49 240</u> |
| | | | <u>108 940</u> |
| Capital and equity: | | | |
| Capital | | 75 000 cf | |
| Plus Profit for the year | | <u>5 000</u> of | |
| | | | 80 000 ✓ of |
| Current Liabilities | | | |
| Trade payables | | 27 500 | ✓ |
| Other payables: | | | |
| Wages | | 500 | ✓ |
| Heat and light | | 590 | ✓ * 1 440 ✓ ✓ ✓ |
| Computer maintenance | | <u>350</u> | ✓ |
| | | | <u>28 940</u> |
| | | | <u>108 940</u> |

(18)

(d) Valid answers may include

In favour

- Gives a good idea of the level of profit for the year
- Draft profit can then be refined as errors are discovered
- Enables swift preparation of the financial statements

Against

- The profit for the year is inaccurate
- Financial accounts cannot be 'signed off' until the errors are found
- Time consuming as work has to be completed more than once/ Costly.

NOT

- ANYTHING TO DO WITH ERRORS/ Types/ Descriptions/Effect of/ Does not locate
- Help provide a true and fair view
- Identifies arithmetical errors
- Checking device

✓✓ per point (Max two points in favour and two points against)

(8)

(Total 52 marks)

3(a)

| Ratio | Garden Restaurant | New Restaurant |
|---|--|---|
| (i) gross profit as a percentage of revenue | $\frac{162\,000}{270\,000} \times 100 = 60\% \checkmark\checkmark$ | $\frac{70\,000}{140\,000} \times 100 = 50\% \checkmark\checkmark$ |
| (ii) return on capital employed percentage (based on the closing capital) | $\frac{6\,000}{33\,000} \times 100 = 18.2\% \checkmark\checkmark$ | $\frac{22\,000}{80\,000} \times 100 = 27.5\% \checkmark\checkmark$ |
| (iii) current ratio | $\frac{22\,000}{15\,000} = 1.5:1 \checkmark\checkmark$ | $\frac{15\,000}{5\,000} = 3:1 \checkmark\checkmark$ |
| (iv) trade payables payment period (in days) | $\frac{15\,000}{110\,000/365} = 50 \text{ days } \checkmark\checkmark$ | $\frac{5\,000}{70\,000/365} = 26 \text{ days } \checkmark\checkmark$ |
| (v) non-current assets to revenue ratio | $\frac{270\,000}{26\,000} = 10:1 \checkmark\checkmark$ Or $\frac{26\,000}{270\,000} = 0.096:1$ | $\frac{140\,000}{70\,000} = 2:1 \checkmark\checkmark$ Or $\frac{70\,000}{140\,000} = 0.5:1$ |
| (vi) value of the goodwill included in the purchase price. | $100\,000 - 33\,000 = 67\,000 \checkmark\checkmark$ | $100\,000 - 80\,000 = 20\,000 \checkmark\checkmark$ |

(24)

NOTE:

- Award $\checkmark\checkmark$ if correct answer, percentage sign is not required in (i) (ii) or days in (iv)
- For $\checkmark\checkmark$ in (iii) and (v) must be :1, the correct figure without this is only worth \checkmark
- \checkmark can be awarded if one figure is correct and an answer has been derived in (i) to (v)
- In (vi) it must be correct for the marks.

(b)

| | Garden Restaurant | New Restaurant |
|---------------|--|--|
| Profitability | <ol style="list-style-type: none">1. Possible higher prices2. Higher costs reduced ROCE3. Lower capital base4. Lower profit5. Wages very high6. Fixed costs are higher <p>√√ x MAX 2 points</p> | <p>Possible better raw materials use</p> <p>Costs under control</p> <p>Higher capital base</p> <p>Higher profit</p> |
| Liquidity | <ol style="list-style-type: none">1. High inventory2. Taking a long time to pay trade payables3. Low cash balance <p>√√ x MAX 2 points</p> | <p>Low inventory</p> <p>Trade payables paid on time</p> <p>High cash balance</p> |
| Use of assets | <ol style="list-style-type: none">1. Revenue level is much higher2. Low premises value3. Leasehold one year to run4. Current assets are efficiently used. Ratio close to the 'yardstick' figure. <p>√√ x MAX 2 points</p> | <p>Revenue level is much lower</p> <p>High premises value</p> <p>Freehold premises</p> <p>Current assets not efficiently used. Idle funds.</p> |

(12)

(c) Calculates how many pounds of revenue sales are generated for each pound of non-current assets. √√ A large proportion of the owners capital can be invested in non-current assets, therefore it is important to calculate the return on each pound invested. √√

(4)

(d) Valid answers may include:

- Location of restaurant
- Skill of the staff
- Size of the local market
- Competition in the area
- Nural's knowledge of the restaurant trade
- Condition of the restaurant fabric
- Reputation of the restaurant
- Good products

√ per point x 4 points

(4)

(e) Valid answers may include financial and non-financial factors:

| Points in favour: | |
|---|--|
| Garden Restaurant | New Restaurant |
| <ul style="list-style-type: none"> • High gross profit to revenue percentage | <ul style="list-style-type: none"> • High ROCE |
| <ul style="list-style-type: none"> • High revenue /NCA ratio | <ul style="list-style-type: none"> • Trade payables paid on time |
| <ul style="list-style-type: none"> • Long established business | <ul style="list-style-type: none"> • Much lower goodwill payment |
| <ul style="list-style-type: none"> • In town centre so potentially more business | <ul style="list-style-type: none"> • Will own freehold premises |
| <ul style="list-style-type: none"> • Higher turnover/Revenue/More customers | <ul style="list-style-type: none"> • Makes a higher net profit |
| | <ul style="list-style-type: none"> • High level of liquidity |
| | <ul style="list-style-type: none"> • More cash in the bank |
| Points against: | |
| <ul style="list-style-type: none"> • Lower ROCE/ high costs | <ul style="list-style-type: none"> • Lower gross profit to revenue percentage |
| <ul style="list-style-type: none"> • Long trade payables payment period | <ul style="list-style-type: none"> • Low revenue/NCA ratio |
| <ul style="list-style-type: none"> • High goodwill payment | <ul style="list-style-type: none"> • New business |
| <ul style="list-style-type: none"> • Leasehold only for one further year | |
| | |

√√ per point (Max two points in favour and two points against)

(8)

(Total 52 marks)

Section B

4 (a) Bad debts – Actual bad debts from the last accounting period. ✓✓
 Provision for doubtful debts- An estimate of the amount that Promita will lose in the next financial period because of bad debts. ✓✓

(4)

(b) Possible reasons:

- Overpayment by debtor
- Prepayment by debtor
- Goods returned after payment
- Error in posting

✓ per point x 2

(2)

(c)(i)

| Sales Ledger Control Account | | | | | |
|------------------------------|-----------------------------------|----------------|-------|--------------------------|-----------------|
| £ | | | £ | | |
| 1 Feb | Balance b/d | 32 500 | 1 Feb | Balance b/d | 950 ✓ both |
| Feb | Sales | 66 580 ✓ | Feb | Sales returns | 2 060 ✓ |
| | Bank (dishonoured cheque) 3 360 ✓ | | | Bank | 55 900 ✓ |
| | Bank (refund) 190 ✓ | | | Discount allowed 1 620 ✓ | |
| | | | | Bad debt 900 ✓ | |
| | | <u>102 630</u> | | Balance c/d | <u>41 200 ✓</u> |
| 1 Mar | Balance b/d | 41 200 ✓ | | | <u>102 630</u> |

Narratives must be present but accept reasonable narratives
 Ignore aliens

(10)

(ii)

| Journal | | | |
|-----------|---|-------|---------|
| | | Dr | Cr |
| | | £ | £ |
| Bank | ✓ | 600 ✓ | |
| Bad debts | | 900 ✓ | |
| Chumi | ✓ | | 1 500 ✓ |

Bad debt: Chumi paid £600 of his debt of £1 500. ✓

(6)

(iii)

| Provision for Doubtful Debts Account | | | | | |
|--------------------------------------|-------------|--------------|--------|--------------------|-----------------|
| £ | | | £ | | |
| 28 Feb | Balance c/d | 1 648 ✓ | 1 Feb | Balance b/d | 1 300 ✓ |
| | | | 28 Feb | Income statement ✓ | <u>348</u> |
| | | | | | ✓✓(✓of) |
| | | <u>1 648</u> | 1 Mar | Balance b/d | <u>1 648</u> |
| | | | | | 1 648 ✓of if Cr |

(6)

(d)

Valid answers may include

In favour

- Checks accuracy of ledger
- Minimise fraud
- Help to locate errors
- Provide summary totals to speed up preparation of the financial statements

Against

- Do not pinpoint errors or correct errors
- Require accounting expertise
- Not all errors can be revealed by control accounts.

✓✓ per point (Max one point in favour and one point against)

(4)

(Total 32 marks)

5 (a)

| Date | Receipts | Issues | Balance |
|----------|---------------|------------------------------|--|
| 1 March | | | 600 @ £1.20 ✓✓ |
| 3 March | 1 800 @ £1.30 | | 600 @ £1.20 1 800 @ £1.30 ✓✓ |
| 5 March | | 1 800 @ £1.30 200 @ £1.20 | 400 @ £1.20 ✓✓ |
| 17 March | 1 500 @ £1.50 | | 400 @ £1.20 1 500 @ £1.50 ✓✓ |
| 20 March | | 1 000 @ £1.50 | 400 @ £1.20 500 @ £1.50 = £1 230 ✓✓ (10) |

(b)

Manufacturing Account for the month of March 2015

| | Metres | £ | |
|---|--------------|--------------|------|
| Inventory of raw material 1 March 2015 | 600 | 720 | ✓✓ |
| Purchases of raw material | <u>3 300</u> | <u>4 590</u> | ✓✓ |
| | 3 900 | 5 310 | |
| Inventory of raw material 1 March 2015 | <u>900</u> | <u>1 230</u> | ✓✓of |
| Cost of raw materials consumed | 3 000 | 4 080 | |
| Factory wages 200 paid hours x £4 per hour x 12 | | 9 600 | ✓✓ |
| Direct expenses 3 800 x 40% | | <u>1 520</u> | ✓✓ |
| Prime cost ✓ | | 15 200 | ✓of |

(12)

NOTE: Marks awarded for £ not metres.

$$(c) \quad 3\,000 \text{ metres consumed} - 5\% = \frac{2\,850 \text{ metres}}{3 \text{ metres}} = 950 \text{ frames} \quad \checkmark \quad (3)$$

$$\frac{\text{Prime cost}}{\text{Frames produced}} = \frac{\pounds 15\,200}{950 \text{ frames}} = \pounds 16 \text{ per frame} \quad \checkmark \quad (3)$$

(d) Valid answers may include

In favour

- Raw materials are issued to production at current market value
- Selling/issue price will reflect current raw material cost.

Against

- Not accepted by IAS or tax authorities
- Value of closing inventory low compared to market value
- Gives a lower profit.

$\checkmark \checkmark$ per point (Max one point in favour and one point against) (4)

(Total 32 marks)

- 6 (a)
- (i) No salaries ✓
 - (ii) 5% interest on loans over and above the capital ✓
 - (iii) Equal shares ✓
 - (iv) No interest on drawings ✓

(4)

(b)
(i)

| | Capital Accounts | | | |
|-----------------------|------------------|---------------|----------------|-------------------|
| | Poon £ | Quan £ | Poon £ | Quan £ |
| Motor vehicle | 10 000 ✓ | | | |
| Inventory revaluation | 4 000 ✓ | 2 000 ✓ | 60 000 ✓ | 40 000 |
| Loan to Quan | 50 000 ✓ | | 40 000 ✓ | 20 000 ✓ |
| Bank | 36 000 ✓ | of | | |
| Balance c/d | | <u>58 000</u> | | |
| | <u>100 000</u> | <u>60 000</u> | <u>100 000</u> | <u>60 000</u> |
| | | Balance b/d | | 58 000 ✓ if Cr |

NOTE: Poon bank settlement figure only of if no balance carried down

(8)

(ii)

| Bank Account | | |
|--------------|---------------|-----------------------|
| | £ | |
| Balance b/d | 2 000 ✓ | |
| 8% Bank loan | 30 000 ✓ | |
| Balance c/d | <u>4 000</u> | |
| | <u>36 000</u> | |
| | | Poon |
| | | £ 36 000 ✓✓(✓of) |
| | | <u>36 000</u> |
| | | Balance b/d 4 000 ✓of |

(5)

(iii)

Quan - Statement of Financial Position at 1 March 2015

£

Non-current Assets

| | | |
|-----------------------|--------------|---|
| Goodwill | 60 000 | ✓ |
| Motor vehicles | 15 000 | ✓ |
| Fixtures and fittings | <u>9 000</u> | ✓ |
| | 84 000 | |

Current Assets

| | | |
|-------------------|----------------|---|
| Inventory | 30 000 | ✓ |
| Trade receivables | <u>46 000</u> | ✓ |
| | <u>160 000</u> | |

Capital:

| | | |
|------|--------|---------|
| Quan | 58 000 | ✓✓(✓of) |
|------|--------|---------|

Current Liabilities

| | | |
|----------------|--------|-----|
| Trade payables | 18 000 | ✓ |
| Bank overdraft | 4 000 | ✓of |

Non-current Liabilities

| | | |
|--------------|----------------|---|
| Loan – Poon | 50 000 | ✓ |
| 8% Bank loan | <u>30 000</u> | ✓ |
| | <u>160 000</u> | |

(11)

(c)

Valid answers may include

In favour

- Shows all assets at valuation
- Should be included when selling the business.

Against

- Not prudent to record goodwill
- Intangible, difficult to value.

✓✓ per point (Max one point in favour and one point against)

(4)

(Total 32 marks)

7 (a)(i) Net realisable value – Estimated receipts from the sale of the inventory, less any costs of completing the goods or costs of selling the goods. (4)

(ii) If inventory was overvalued, due to damage, this would result in profit to be over stated for a period and asset/current assets overvalued in the financial statements. (4)

(b)(i) Purchases $69\,000 + 25\,800 - 15\,500 + 16\,700 = 96\,000$ (5)

(ii) Revenue $138\,000 + 20\,000 - 18\,000 = 140\,000$ (4)

(c)

| | £ | £ | |
|---------------------|-----------------|----------------|-----------------------------------|
| Revenue | | 140 000 | ✓ (of) |
| Less | | | |
| Inventory 1 April | 25 000 | | ✓ |
| Purchases | <u>96 000</u> | | ✓ (of) |
| | 121 000 | | |
| Inventory 20 April: | | | |
| Remaining | (14 300) | | ✓✓ |
| Destroyed | <u>(6 700)</u> | | ✓✓ of If inventory combined ✓✓ of |
| Cost of sales | | (100 000) | ✓✓ of |
| Gross profit | | <u>40 000</u> | ✓✓ |
| | | <u>140 000</u> | |

(11)

(d) Valid answers may include

In favour

- Inventory would be recorded in the business at a single value
- If lower or the same then cost would be market value
- Makes the inventory up to date with market/replacement values

Against

- Would not comply with realisation/prudence/historic cost concepts
- Profit over stated
- Inventory overvalued
- Market value is a question of judgement

✓ per point (Max one point in favour and one point against) (4)

(Total 32 marks)

ASSESSMENT GRID

| Question | Syllabus | AO1 | AO2/3 | AO4 | Total |
|-------------------|----------|-----------|------------|-----------|------------|
| Q1 | | | | | |
| (a) | 3 | 4 | 6 | | 10 |
| (b) | 3 | 7 | 11 | | 18 |
| (c) | 3 | 7 | 9 | | 16 |
| (d) | 1 | | | 8 | 8 |
| Q2 | | | | | |
| (a) | 2 | 6 | 10 | | 16 |
| (b) | 2 | 4 | 6 | | 10 |
| (c) | 3 | 6 | 12 | | 18 |
| (d) | 2 | | | 8 | 8 |
| Q3 | | | | | |
| (a) | 5 | | 24 | | 24 |
| (b) | 5 | | 12 | | 12 |
| (c) | 5 | 4 | | | 4 |
| (d) | 5 | 4 | | | 4 |
| (e) | 5 | | | 8 | 8 |
| Q4 | | | | | |
| (a) | 1 | 4 | | | 4 |
| (b) | 2 | 2 | | | 2 |
| (c) | 2 | 10 | 12 | | 22 |
| (d) | 2 | | | 4 | 4 |
| Q5 | | | | | |
| (a) | 4 | | 10 | | 10 |
| (b) | 4 | 4 | 8 | | 12 |
| (c) | 4 | | 6 | | 6 |
| (d) | 4 | | | 4 | 4 |
| Q6 | | | | | |
| (a) | 3 | 4 | | | 4 |
| (b) | 3 | 8 | 16 | | 24 |
| (c) | 3 | | | 4 | 4 |
| Q7 | | | | | |
| (a) | 3 | 8 | | | 8 |
| (b) | 3 | 3 | 6 | | 9 |
| (c) | 3 | 3 | 8 | | 11 |
| (d) | 3 | | | 4 | 4 |
| Total mark | | 88 | 156 | 40 | 284 |
| Total (%) | | 31 | 55 | 14 | 100 |

| | | | | |
|-------------------------|-----------|-----------|-----------|------------|
| Specification(%) | 32 | 54 | 14 | 100 |
|-------------------------|-----------|-----------|-----------|------------|