

# Edexcel International AS/A Level

## IAL Accounting

### Welcome to Pearson: Module 2

Event code: YAC11-20102

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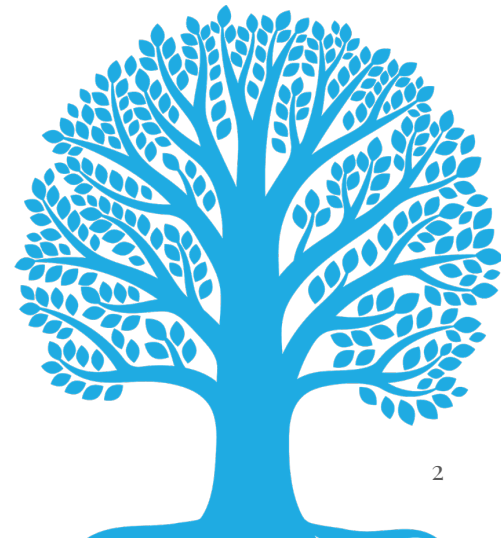
First teaching in 2018, first assessment 2019

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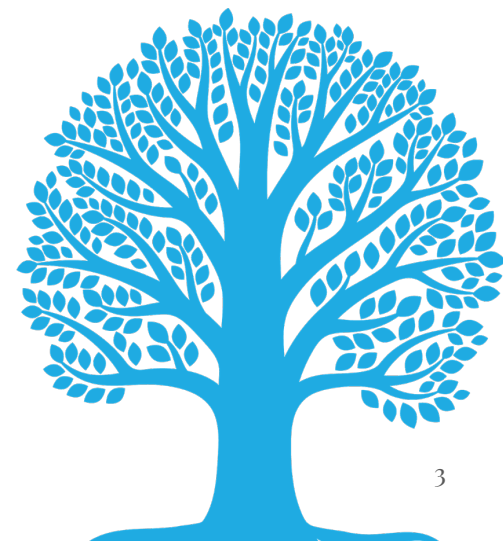
# Welcome to the Pearson suite of Training Modules

- **Module 2 – Assessment objectives and their use in examination papers and mark schemes**
- Module 1 – Introduction to Pearson Edexcel International Advanced Level Accounting
- Module 3 – Support available for centres to effectively prepare students for examinations



# Session agenda

Time	Item
10.00	Welcome & Introductions, Poll
10.10	General features of IAL Accounting
10.15	Assessment overview
10.20	Assessment objectives
10.40	Understanding mark schemes
10.55	Break
11.00	Assessing candidate responses
11.50	Overview of available support and plenary

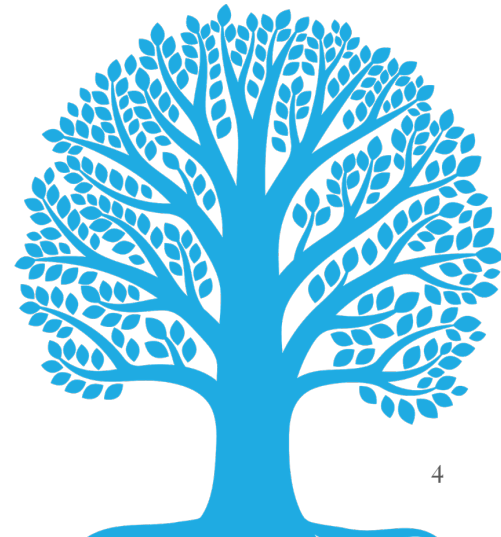


# Poll to get to know the delegates

Please complete the online poll.

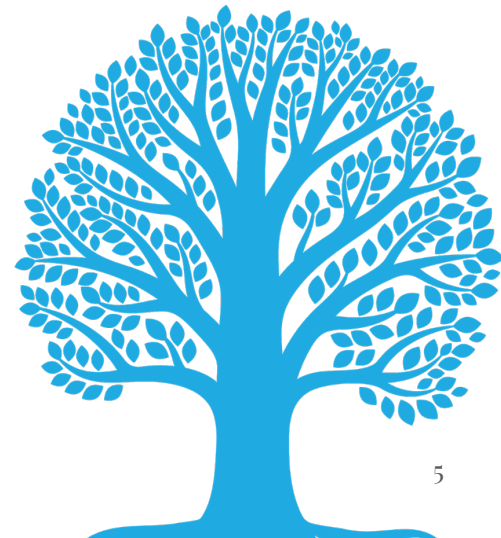
Results are shared anonymously.

The poll is a little different from the one in Module 1.



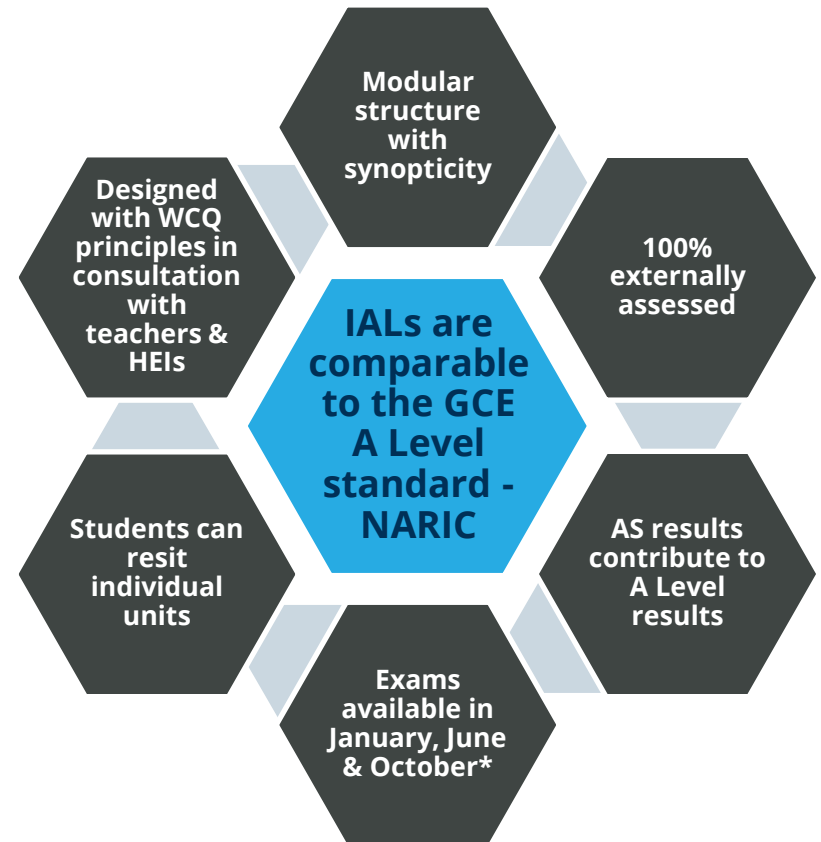
# Aims and objectives

- Understand the Assessment Objectives for the qualification.
- Understand the question types for the qualification.
- Understand the mark schemes for the qualification.
- Practise using the mark schemes on exemplar student work.
- Learn about the support provided by Pearson around assessment and exemplars.



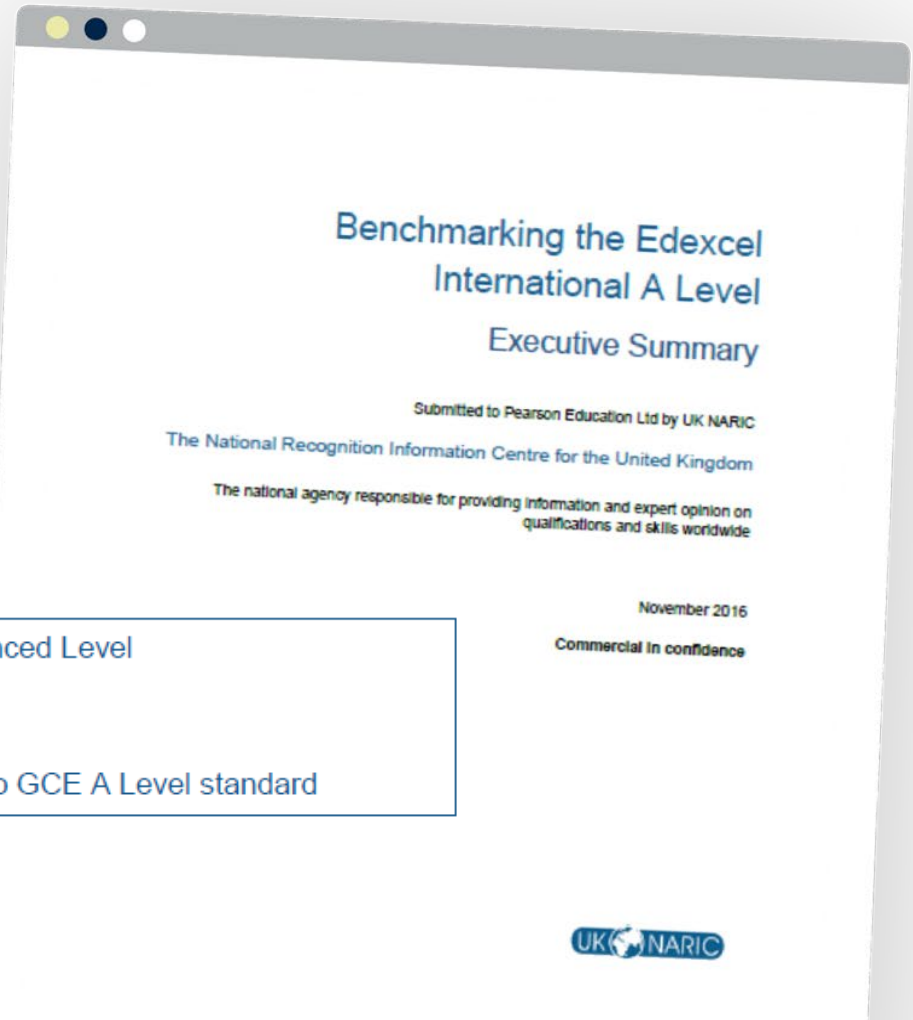
# IAL Features

- International A Levels and AS Levels are created for International Students
- Globally recognised.



# Updated NARIC report for Edexcel IAL

The executive summary confirms that Edexcel IALs are considered comparable to the GCE A Level standard following reforms to the UK regulated qualifications.



<b>Qualification:</b>	Edexcel International Advanced Level
<b>Awarding Institution:</b>	Pearson Education Ltd
<b>Comparability:</b>	Is considered comparable to GCE A Level standard

# IAS & IAL subjects

Biology	Chemistry	Physics	Mathematics	Further Mathematics
Pure Mathematics	Information Technology	Business	Economics	Accounting
English Language	English Literature	History	Geography	Psychology
Arabic	French	German	Greek	Spanish
		Law (IAL only)		





# IAL Accounting

**Reviewed and updated in light of GCE A level changes**

**SUBJECT content in two units**

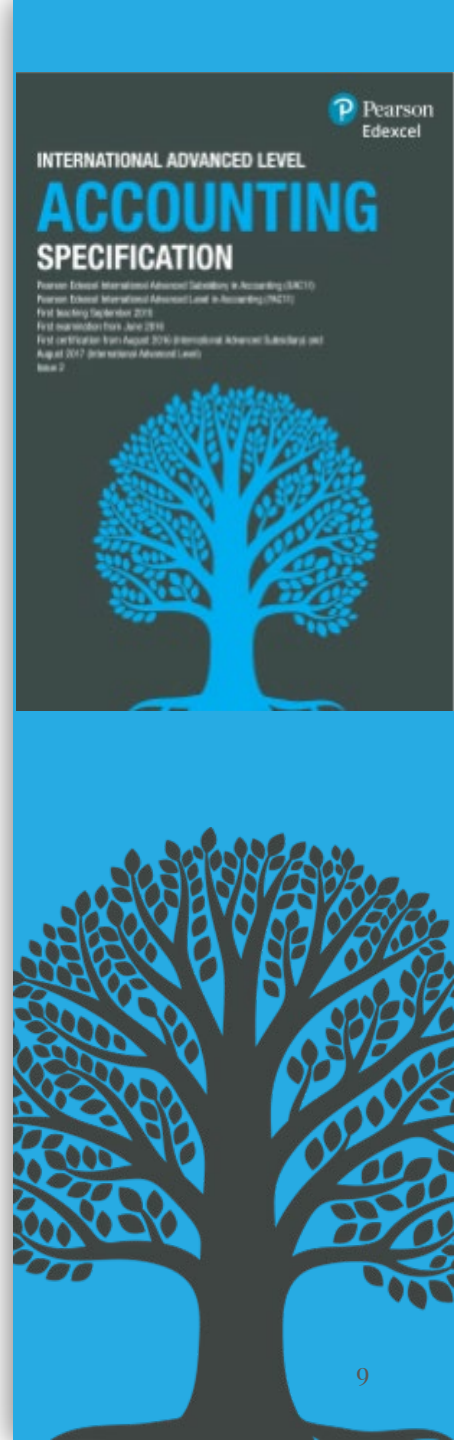
**Fully modular – IAS and IAL qualifications available**

**Two equally weighted units**

**Transferable Skills embedded**

**Examinations three times a year  
AS contributes to A level**

**Dedicated textbooks are available**



# Assessment overview



# Assessment requirements

- The Pearson Edexcel **International Advanced Subsidiary** in Accounting consists of one externally-examined unit.
- The Pearson Edexcel **International Advanced Level** in Accounting consists of two externally examined units.
- Students must complete all assessments.



# IAS assessment

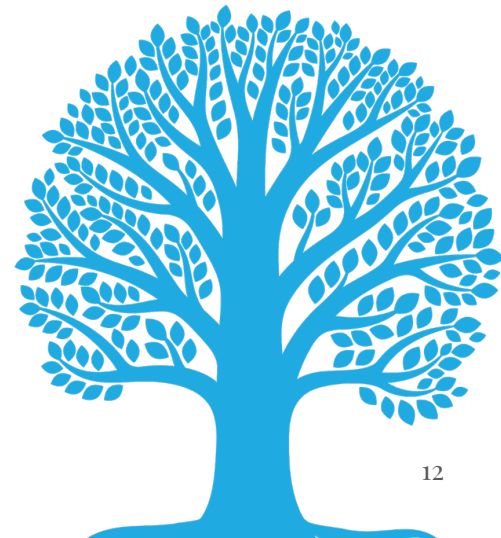
## Unit 1: The Accounting System and Costing

- The assessment is 3 hours and 200 marks.
- The paper is split into two sections.
- Students must complete:

Section A – Two compulsory 55-mark, multi-part questions based on given data.

Section B – Three optional 30-mark, multi-part questions from a choice of four.

- There will be a resource booklet that accompanies the examination paper.



# IAL assessment

- Consists of IAL Unit 1 Assessment plus

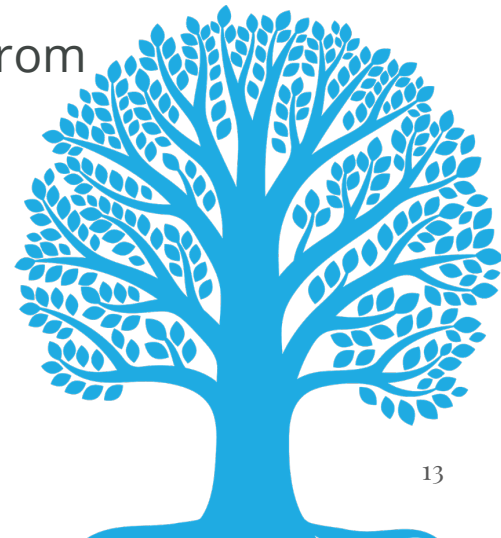
## **Unit 2: Corporate and Management Accounting (IA2)**

- The assessment is 3 hours and 200 marks.
- The paper is split into two sections.
- Students must complete:

Section A – Two compulsory 55-mark, multi-part questions based on given data.

Section B – Three optional 30-mark, multi-part questions from a choice of four.

- There will be a resource booklet that accompanies the examination paper.



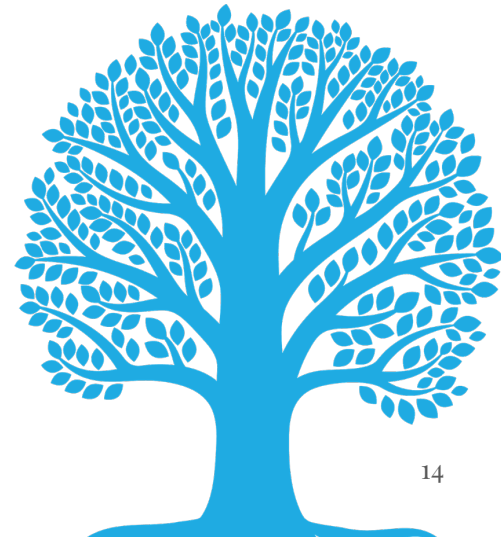
# Assessment opportunities

These are available in:

- January
- June
- October

This provides centres with a degree of flexibility to enter candidates at the most appropriate time.

**Poll 2** will shortly be on screen for you to complete.

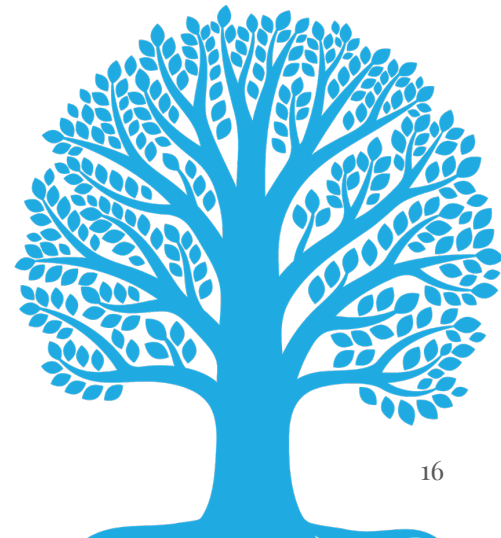


# Understanding Assessment Objectives



# Assessment objectives

- The Specification describes the **content** (what is to be learned by students) and the **assessment objectives** (what the candidate has to do in order to demonstrate learning).
- The content is specific to each unit.
- The assessment objectives span each unit although the number of marks allocated to each AO differs between the two units.





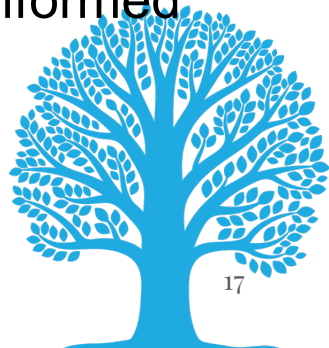
# Assessment objectives

**AO1** Demonstrate **knowledge** of accounting procedures and techniques and an understanding of the principles and concepts upon which they are based

**AO2 Select and apply** knowledge and understanding of accounting procedures, techniques, concepts and principles to a variety of accounting situations. **Present** accounting information in an appropriate format

**AO3 Analyse** financial information, interpret financial data and information and communicate reasoning, showing understanding

**AO4 Evaluate** financial and non-financial evidence and make informed recommendations and decisions



# Assessment objectives – weightings

## Assessment objectives and weightings

		% in IAS	% in IA2	% in IAL
<b>AO1</b>	Demonstrate knowledge of accounting procedures and techniques and an understanding of the principles and concepts upon which they are based	30	24-25	27-28
<b>AO2</b>	Select and apply knowledge and understanding of accounting procedures, techniques, concepts and principles to a variety of accounting situations. Present accounting information in an appropriate format	43-44	41-42	42-43
<b>AO3</b>	Analyse financial information, interpret financial data and information and communicate reasoning, showing understanding	17	23-24	20-21
<b>AO4</b>	Evaluate financial and non-financial evidence and make informed recommendations and decisions	9-10	10-11	10



# AO1 Knowledge

- Demonstrate **knowledge** of accounting procedures and techniques and an **understanding** of the principles and concepts upon which they are based.
- IAS 30%
- IA2 24-25%
- IAL 27-28%



# AO2 Application

- **Select** and **apply** knowledge and understanding of accounting procedures, techniques, concepts and principles to a variety of accounting situations.  
**Present** accounting information in an appropriate format.
- IAS 43-44%
- IA2 41-42%
- IAL 42-43%
- **Activity 1** – Which standard formats do your students find difficult to produce accurately under assessment conditions?
- Please enter 1 or 2 examples in chat box.



# AO3 Analysis

- **Analyse** financial information, interpret financial data and information and communicate **reasoning**, showing understanding.
- Analytical perspectives are present, with developed **chains of reasoning** showing **causes and/or effects**.
- At the top these will be coherent and logical.
- IAS 17%
- IA2 23-24%
- IAL 20-21%



# AO4 Evaluation

- **Evaluate** financial and non-financial evidence and make informed **recommendations** and decisions.
- This will involve reviewing information and then bringing it together to form a **conclusion**, drawing on evidence including strengths , weaknesses, alternative actions, relevant data or information. A supported **judgement/decision** will be reached in relation to its context.
- IAS 9-10%
- IA2 10-11%
- IAL 10%



# Levels of response assessment

- Both units will require candidates to answer evaluative questions.

Section A evaluative questions will be for 12 marks.

Section B evaluative questions will be for 6 marks.

- These questions will be assessed using a levels of response assessment grid.
- The criteria used reflect the assessment objectives:
  - AO1 Knowledge
  - AO 2 Application
  - AO3 Analysis
  - AO4 Evaluation



# 12 mark levels of response marking grid

Level	Mark	Descriptor
	0	A completely incorrect response.
Level 1	1-3	Isolated elements of knowledge and understanding recall based. Weak or no relevant application to the scenario set. Generic assertions may be present
Level 2	4-6	Elements of knowledge and understanding, which are applied to the scenario. Chains of reasoning are present but may be incomplete or invalid. A generic or superficial assessment is present.
Level 3	7-9	Accurate and thorough understanding supported throughout by relevant application to the scenario. Some analytical perspectives are present, with developed chains of reasoning, showing causes and/or effects. An attempt at an assessment is presented, using financial and non-financial information, in an appropriate format and communicates reasoned explanations
Level 4	10-12	Accurate and thorough knowledge and understanding, supported throughout by relevant and effective application to the scenario. A coherent and logical chain of reasoning, showing causes and effects. Assessment is balanced, wide ranging and well contextualised using financial and non-financial information and makes informed recommendations and decisions.

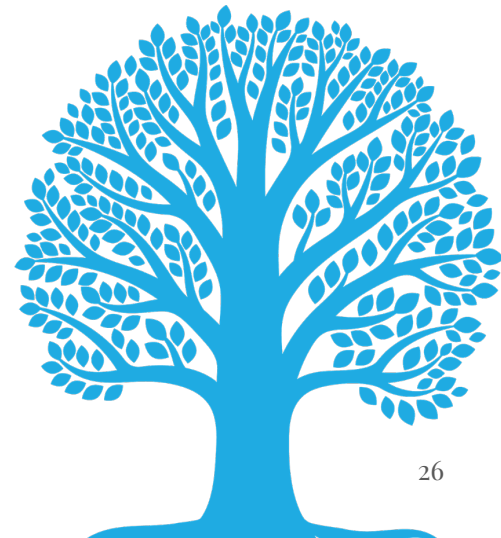


# 6 mark levels of response marking grid

Level	Mark	Descriptor
	0	A completely incorrect response.
Level 1	1-2	<p>Isolated elements of knowledge and understanding which are recall based.</p> <p>Generic assertions may be present.</p> <p>Weak or no relevant application to the scenario set.</p>
Level 2	3-4	<p>Elements of knowledge and understanding, which are applied to the scenario.</p> <p>Some analysis is present, with developed chains of reasoning, showing causes and/or effects applied to the scenario, although these may be incomplete or invalid.</p> <p>An attempt at an evaluation is presented, using financial and perhaps non-financial information, with a decision.</p>
Level 3	5-6	<p>Accurate and thorough knowledge and understanding.</p> <p>Application to the scenario is relevant and effective.</p> <p>A coherent and logical chain of reasoning, showing causes and effects is present.</p> <p>Evaluation is balanced and wide ranging, using financial and perhaps non-financial information and an appropriate decision is made.</p>

# Considerations when assessing using levels of response

- Positive marking – reward accurate, relevant and valid responses.
- Marks must not be deducted for incorrect statements.
- Marks are awarded only for what is written not what is implied.  
Do not assume.
- The answer may not fit neatly into each level for the different assessment objectives.
- Answers are therefore marked **holistically** across all four assessment objectives.
- Examiners will determine the level of the response and then award an appropriate mark within that level.



# Understanding Mark Schemes



# Mark schemes – general

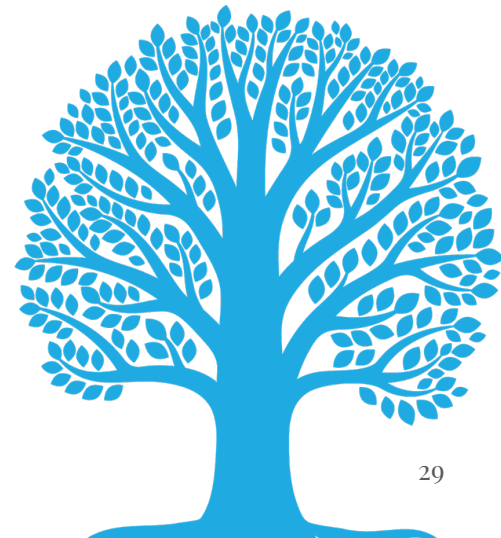
The **purposes** of a mark scheme include:

- To show the correct solutions to the questions set in the examination paper
- To show how the marks are awarded for each part question
- To show how the assessment objectives are covered in the question paper
- To provide consistency between markers
- To provide consistency from one exam series and the next.



# Mark scheme – general

- [Examination Paper Unit 1 January 2019](#)
- [Mark scheme Unit 1 January 2019](#)
- Use the links above to look at the question types and the associated mark scheme



# Mark scheme – numerical (1)

- Each answer begins with the Assessment Objective being assessed and the mark allocation followed by a brief description of what is required to achieve the marks.

Question Number	Answer	Mark
1 (a)(i)	AO1(2), AO2(2) AO1: Two marks for balances and introducing capital. AO2: Two marks for goodwill calculation and posting.	(4)



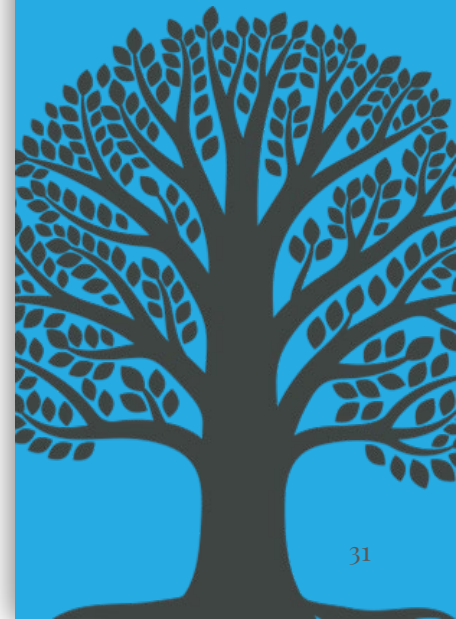
# Mark scheme – numerical (2)

On screen now is the mark scheme solution for question 1(a)(i) - the Capital Account. (4 marks)

Please note the following:

- 1 mark **AO2** for all goodwill entries
- 1 mark **AO1** for capital introduced
- 1 mark **AO2** for goodwill entries
- 1 mark **AO1** for all balances brought down.

The solution clearly shows those entries where marks are awarded and the relevant assessment objective.



# Mark scheme – numerical (3)

The general principle is:

- the mark allocation **1** or **2** (in bold appears next to the correct figure in the answer
- together with the relevant **AO (in red)**
- **of** refers to own figure – the principle with own figure marks is that the candidate should only be penalised once for an error. If they subsequently use an incorrect figure correctly, the mark for this can be awarded.
- In 1(a)(ii) the profit share calculation s based on the candidates own figure – if correctly apportioned the mark is awarded.
- **+w** (1) – this requires that an appropriate label accompany the figure. E.g. when calculating the cost of sales the figure must have a label.



# Non evaluative – written (1)

- **Command words** include – Comment, Define, Explain and State
- Mark schemes will reflect the command word and the value of the marks available.
- For example for the question:

State four advantages for Abhra of preparing full accounting records. **4 marks.**

- State would be a knowledge based question (AO1)
- For 4 marks, a brief statement is all that is required, no development is needed to gain the mark.



# Non evaluative – written (2)

The mark scheme for the question:

- AO1 (4) AO1: Four marks for identifying advantages.
- Valid answers may include:
  - Running balance in accounts such as Quality Catering
  - Queries about account balances can be discussed with reference to the account
  - Statements of account can be sent out each month
  - The existence of errors can be identified by a trial balance
  - Financial statements can be prepared at regular intervals and profit ascertained



# Non evaluative – written (3)

- **Explain** the difference between an error of compensation and an error of reversal. **4 marks**

- Error of compensation

More than one error **(1) AO1** which cancel each other out **(1) AO1**

- Error of reversal

A single error **(1) AO1** where the debiting and crediting are reversed **(1) AO1**

- Here the mark scheme shows a basic statement plus a development for the 2 marks available for each type of error.



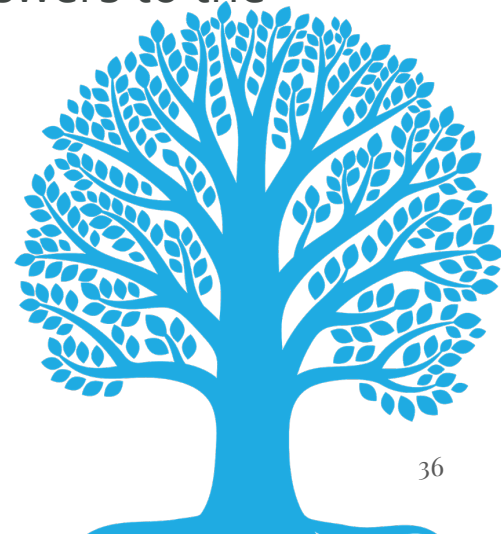
# Evaluative written questions

A reminder that these questions use a standard levels of response marking grid.

The command words are:

- **Evaluate**
- **Recommend**

The mark scheme will provide a range of possible valid answers to the question



# Evaluate the use of accounting concepts and conventions in the preparation of the financial statements of a business.

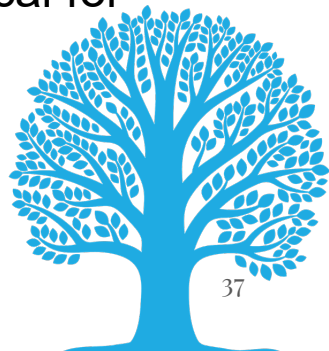
## Positive points for concepts and conventions

Enables the financial statements of different businesses to be prepared using the same approach. Enables different periods and businesses to be compared. Trust on the reliability of the information by stakeholders.

## Negative points for concepts and conventions

Requires professional input to apply the concepts and conventions. Concepts and conventions can contradict each other. Interpretation of concepts and conventions can vary.

**Decision** Candidates may conclude concepts and conventions are critical for accounting or not critical for accounting. Candidates should support that decision with an appropriate rationale.



# 12 mark levels of response marking grid

Level	Mark	Descriptor
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Level 1	1-3	Isolated elements of knowledge and understanding recall based. Weak or no relevant application to the scenario set. Generic assertions may be present
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Level 4	10-12	Accurate and thorough knowledge and understanding, supported throughout by relevant and effective application to the scenario. A coherent and logical chain of reasoning, showing causes and effects. Assessment is balanced, wide ranging and well contextualised using financial and non-financial information and makes informed recommendations and decisions.

# Assessing student work

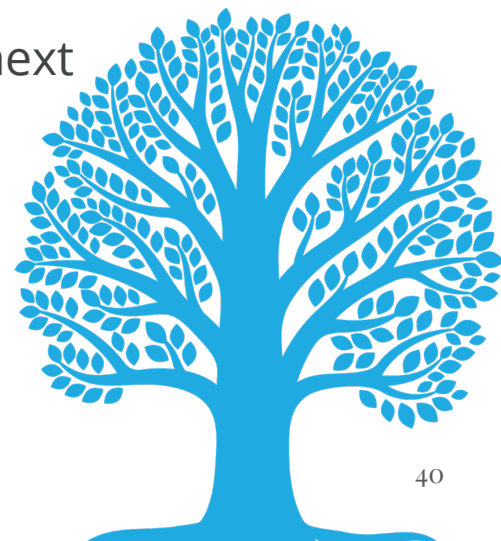


# Awarding marks using the mark scheme

## A reminder from earlier:

The purposes of a mark scheme include:

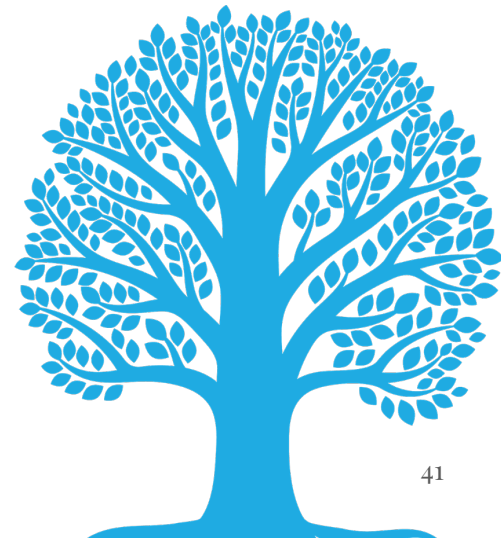
- To show the correct solutions to the questions set in the examination paper.
- To show how the marks are awarded for each part question
- To show how the assessment objectives are covered in the question paper
- To provide consistency between markers
- To provide consistency from one exam series and the next





# Marking exercises

- For this activity you will need the question paper and mark scheme for May 2019 Paper 1.
- What follows is a small range of student answers to questions from the above range.
- This is intended to supplement the exemplar materials provided on the website and the examples provided in the ResultsPlus examiner reports.



# Question 2(a) – Script 1

Source material for Question 2 is on pages 6 to 8 of the Source Booklet.

- 2 (a) Prepare the trial balance at 30 April 2019, including the calculation of the capital. (10)

(10)

Samantha  
Trial balance at 30 April 2019

	Dr	Cr
	£	£
Revenue		5,000
Purchases	2,700	
Returns inwards		450
Returns outwards	210	
Discount allowed		120
Bad debts		50
Bad debts recovered	200	
General expenses	1,250	
Inventory	600	
Trade receivables	2,990	
Allowance for doubtful debts		300
Trade payables		1,900
Bank overdraft		730
Non-current assets (at cost)	4,100	
Provision for depreciation – non-current assets		3,000
Drawings		3,000
Capital	550	14,550
	<del>12,600</del>	<del>12,600</del>
	12,600	12,600

# Question 2(a) – actual marks – 5 marks

4/12/2019

11:00:00

Source material for Question 2 is on pages 6 to 8 of the Source Booklet.

- 2 (a) Prepare the trial balance at 30 April 2019, including the calculation of the capital. (10)

Samantha  
Trial balance at 30 April 2019

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	£	£
Revenue		5,000
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Discount allowed		120
Bad debts		50
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General expenses	1,250	
Inventory	600	
Trade receivables	2,990	
Allowance for doubtful debts		300
Trade payables		1,900
Bank overdraft		730
Non-current assets (at cost)	4,100	
Provision for depreciation – non-current assets		3,000
Drawings		3,000
Capital	550	14,550
	<del>13,750</del>	<del>17,000</del>
	<del>12,600</del>	<del>12,600</del>

# Question 2(a) - script 2

	£	£
Revenue		5000
Purchases	2200	
Returns inwards	450	
Returns outwards		210
Discount allowed	120	
Bad debts		50
Bad debts recovered	200	
General expenses	1250	
Inventory	600	
Trade receivables	2990	
Allowance for doubtful debts		300
Trade payables		1900
Bank overdraft		730
Non-current assets (at cost)	4100	
Provision for depreciation -non-current assets		3000
Drawings	550	
Capital		<del>1800</del> 1770
	<del>12960</del> 12960	<del>11990</del> 12960

# Question 2(a) – script 2 actual marks – 8 marks

	£	£
Revenue		<u>5000</u>
Purchases	2200	
Returns inwards	450	
Returns outwards	<u>        </u>	210
Discount allowed	120	
Bad debts	<u>        </u>	50
Bad debts recovered	200	
General expenses	<u>1250</u>	
Inventory	600	
Trade receivables	2990	
Allowance for doubtful debts		<u>300</u>
Trade payables		1900
Bank overdraft		<u>730</u>
Non-current assets (at cost)	<u>4100</u>	
Provision for depreciation – non-current assets		3000
Drawings	550	
Capital		<del>1800</del> 1770
	<del>12960</del> 12960	<del>12960</del> 12960

■ Marks

■ Lost marks

■ Bad debts Cr

Capital incorrect

# Mark scheme for 2(b) – Trade receivables control accounts

**Q - State two possible reasons why Mel has a credit balance on her account.**

- **AO1: (2) AO1: Two marks for identifying possible reason for balance**
- Returns of goods after payment made.
- Set off/Contra from trade payable account.
- Pay for goods in advance
- Paid twice/overpaid
- Error in recording
- 2 x (1) AO1 (2)

## Question 2 (b) This relates to a existence of a credit balance on trade receivables control account.

(b) State **two** possible reasons why Mel has a credit balance on her account.

(2)

- 1 ~~There is a missed of transaction~~ <sup>Omission error.</sup> A transaction was missed but <sup>be</sup> entered.
- 2 ~~It may be caused by a original~~ Maybe a wrong amount was entered.

(b) State **two** possible reasons why Mel has a credit balance on her account.

(2)

- 1 TAKES A LONG TIME TO EARN FROM TRADE RECEIVABLES
- 2 PAYING MORE QUICKLY THAN EARNING

(b) State **two** possible reasons why Mel has a credit balance on her account.

(2)

- 1 Errors in posting
- 2 overpayment by debtors



# Mark scheme for 2(c)

Question Number	Answer	Mark																																																												
2 (c)	<p><b>AO2 (12)</b></p> <p><b>A02: Twelve marks for calculating balances and populating control account</b></p> <p style="text-align: center;"><b>Trade Receivables Control Account</b></p> <table><tr><th>Date</th><th>Details</th><th>£</th><th>Date</th><th>Details</th><th>£</th></tr><tr><td>2019</td><td></td><td></td><td>2019</td><td></td><td></td></tr><tr><td>1 April</td><td>Balance b/d</td><td>2 650 <b>(1)</b></td><td>1 April</td><td>Balance b/d</td><td>90 <b>(1)</b></td></tr><tr><td>30 April</td><td>Credit sales</td><td>5 000 <b>(1)</b></td><td>30 April</td><td>Returns inwards</td><td>450 <b>(1)</b></td></tr><tr><td></td><td>Bad debt recovered</td><td>200 <b>(1)</b></td><td></td><td>Discount allowed</td><td>120 <b>(1)</b></td></tr><tr><td></td><td>Interest charged</td><td>20 <b>(1)</b></td><td></td><td>Bad debts/Irrecoverable</td><td>50 <b>(1)</b></td></tr><tr><td></td><td></td><td></td><td></td><td>Bank/Cheques</td><td>4 170 <b>(1)</b></td></tr><tr><td></td><td>Balance c/d</td><td><u>60</u></td><td></td><td>Balance c/d</td><td><u>3 050</u> <b>(1)</b></td></tr><tr><td></td><td></td><td><u>7 930</u></td><td></td><td></td><td><u>7 930</u></td></tr><tr><td>1 May</td><td>Balance b/d</td><td>3 050 <b>(1of)</b></td><td>1 May</td><td>Balance b/d</td><td>60 <b>(1)</b></td></tr></table>	Date	Details	£	Date	Details	£	2019			2019			1 April	Balance b/d	2 650 <b>(1)</b>	1 April	Balance b/d	90 <b>(1)</b>	30 April	Credit sales	5 000 <b>(1)</b>	30 April	Returns inwards	450 <b>(1)</b>		Bad debt recovered	200 <b>(1)</b>		Discount allowed	120 <b>(1)</b>		Interest charged	20 <b>(1)</b>		Bad debts/Irrecoverable	50 <b>(1)</b>					Bank/Cheques	4 170 <b>(1)</b>		Balance c/d	<u>60</u>		Balance c/d	<u>3 050</u> <b>(1)</b>			<u>7 930</u>			<u>7 930</u>	1 May	Balance b/d	3 050 <b>(1of)</b>	1 May	Balance b/d	60 <b>(1)</b>	<b>(12)</b>
Date	Details	£	Date	Details	£																																																									
2019			2019																																																											
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1 May	Balance b/d	3 050 <b>(1of)</b>	1 May	Balance b/d	60 <b>(1)</b>																																																									



## Question 2 (c) Script 1

(c) Prepare the Trade Receivables Control Account for the month of April 2019.

(12)

Trade Receivables Control Account			
Account			
Balance b/d	£ 2,740	Receipts	£ 3970 <del>170</del>
Interest	20	John	220
Binham	2,300	<del>20</del> Mel	30
Credit Sales	2230	Sanjay	80
		Balance c/d	2990
	7290		7290

## Question 2 (c) Script 1 marks

(c) Prepare the Trade Receivables Control Account for the month of April 2019.

(12)

### Trade Receivables Control Account

Balance b/d	£ 2,740	Receipts	£ 3,970
Interest	20	John	220
Birkham	2,300	Mel	30
Credit Sales	2,230	Sanjay	20
		Balance c/d	2,990
	7,290		7,290

1 Mark for Interest and correct figure

Candidate has failed to balance the account correctly

## Question 2 (c) Script 2

(c) Prepare the Trade Receivables Control Account for the month of April 2019.

(12)

TRADE RECEIVABLES CONTROL A/C			
BALANCE B/D	2650	BALANCE B/D	90
CREDIT SALES	5000	BAD DEBTS	50
<del>2000</del> <del>2000</del> <del>2000</del> <del>2000</del>		BANK	4170
		INTEREST CHARGED	20
BALANCE C/D	<u>60</u>	BALANCE E/D	<u>3050</u>
	7710		7380
	<del>7710</del>		<del>7380</del>
BALANCE B/D	3050	BALANCE B/D	60

### Question 2 (c) Script 2 – marks

(c) Prepare the Trade Receivables Control Account for the month of April 2019.

(12)

TRADE RECEIVABLES CONTROL A/C			
✓	BALANCE B/D	2650	
✓	CREDIT SALES	5000	
	<del>BALE</del> <del>DEBTS</del> <del>DEBTS</del>	<del>800</del>	
	BALANCE C/D	60	
		7710	
		<del>7400</del>	
✓	BALANCE B/D	3050	

TRADE RECEIVABLES CONTROL A/C			
	BALANCE B/D	90	✓
	BAD DEBTS	50	✓
	BALE	4170	✓
	INTERES 7 CHARGED	20	X
	BALANCE E/D	3050	✓
		7380	
		<del>7400</del>	
	BALANCE B/D	60	✓

## Question 2 (e) – Script 1 Evaluation

(e) Evaluate the use of control accounts.

(12)

To check ~~the~~ if every transaction ~~was~~ has been correctly entered, and make sure the balance of the ~~the~~ ~~account~~ ~~is~~ the account. ~~If~~ ~~we can check~~ Mistakes of the amount of transaction being entered with a wrong amount can be easily shown ~~using~~ in the control account.

However, the control accounts can be inefficient if the compensating error occurs, which ~~is~~ occurs if the ~~the~~ ~~trade~~ ~~is~~ has been entered in the correct account with correct sides ~~but~~ but with wrong number and both sides of the trial balance can still agree.

## Question 2 (e) – Script 2

(e) Evaluate the use of control accounts.

(12)

Positives:

Control accounts help the business to avoid frauds and identify some errors. Moreover, in control accounts is located ~~the~~ a balance which ~~the~~ an accountant can compare with the list of balances to check if ~~the~~ <sup>all the</sup> entries are correct.

Negatives:

Preparing control accounts ~~at is~~ is time consuming because the need time to prepare. Also an expert accountant is needed to prepare them quickly and correct.

## Question 2 (e) – Script 3

(e) Evaluate the use of control accounts.

(12)

### POINTS FOR

- ENABLE ~~THE~~ OWNER OF THE BUSINESS TO KNOW THE EXACT VALUE OF TRADE RECEIVABLES AND TRADE PAYABLES
- CAN DETERMINE THE VALUE OF BAD DEBTS
- KNOW THE NAMES OF DEBTORS OR CREDITORS

### POINTS AGAINST

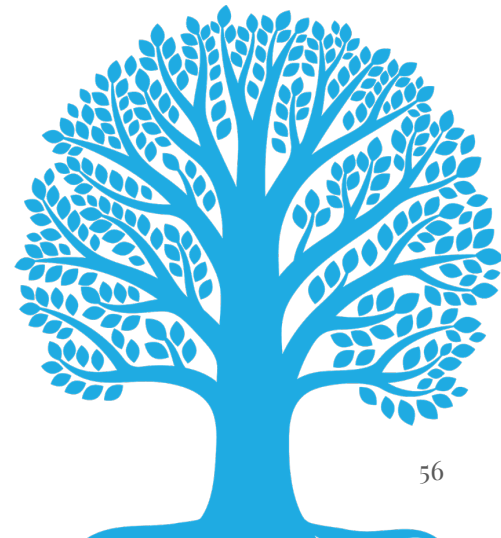
- NEED EXPERTS TO KEEP CONTROL ACCOUNTS
- EXTRA COSTS WILL BE CREATED
- TIME CONSUMING

⇒ DESPITE THE EXTRA COSTS, BUSINESSES SHOULD USE CONTROL ACCOUNTS



# Marking exercises

- This session is intended as an introduction only.
- It would be useful to use the exemplar materials and examiner reports to further your understanding.
- Marking exercises are also a good teaching and learning technique for students.





# Supporting IAL Accounting



# Supporting IAL Accounting

- If you are not yet an Edexcel centre, you can look at some of the support available
- Start with the Specification and the Sample Assessment Materials (SAMS) at:

<https://qualifications.pearson.com/en/qualifications/edexcel-international-advanced-levels/accounting-2015.coursematerials.html#filterQuery=category:Pearson-UK:Category%2FSpecification-and-sample-assessments>



# Supporting IAL Accounting

- Specifically for examination and assessment purposes, the above also has extensive access to examination materials under the **Exam materials tab**
- Here you will find the:  
**question paper**  
**the mark scheme** and  
**examiner report** for each series
- The most recent series are locked from public access and can be used for mock examination/ teaching purposes.



- Free online results analysis tool for teachers.
- Provides a detailed breakdown of student performance in Pearson Edexcel exams.
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- A free tool for teachers which helps you make quick homework assignments, topic tests and mock exams.
- Questions tagged against unit, topic and assessment objective or simply choose a whole past paper.
- Use existing mark schemes for accurate marking.
- Use examiner report for insight.
- Most recent exam content available sooner.
- Use the results to understand where students need more support, informing teaching strategies.



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Provides enhanced transparency and

- Offers transparent approach to marking process
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- Provides excellent aid for teaching and preparing other cohorts for examinations by helping you to evaluate a student's performance on particular questions in relation to what they have been taught.

Available instantly from results day for all our examination series, for a defined window, you can view and download scripts which have been marked online free of charge from our Self-Service Portal.

**For more information on ATS, and the post results windows, visit our post-results pages.**



# Your dedicated Subject Advisor

Subject Advisor details:

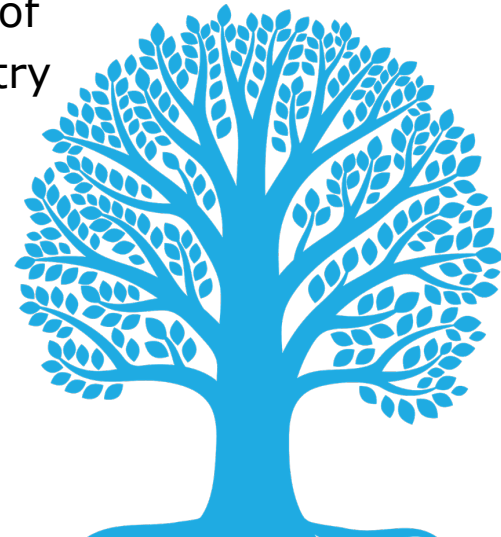
Your subject advisor is **Colin Leith**

Phone: **+44 (0) 3330 16 54 50**

**Twitter:** @PearsonEconBus



Sign up for monthly newsletters from Colin to stay on top of qualification updates, training, course materials and industry news.



# Other useful links

## [1. Grade Boundaries](#)

This page shows the minimum marks needed to achieve a certain grade for all UK and international examinations. Also refer to the examiner's report which is available for download with other documents.

## [2. Examination Results Statistics](#)

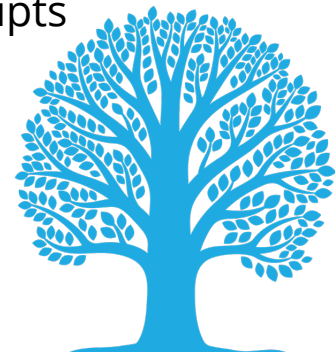
Results statistics summarise the overall grade outcomes of candidates sitting Pearson Edexcel examinations.

## [3. Progress to University](#)

Here you can find information and guidance about how to progress to universities worldwide with Pearson Edexcel qualifications.

## [4. Access to scripts](#)

Make an informed enquiry about results (EARs) using our free access to scripts portal.





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# Support overview

## Free Support

Getting Started  
Guide & Scheme of  
Work

Getting Ready to  
Teach Events

Subject  
interpretation of  
transferable skills

Subject Advisor

**ResultsPlus**

Regional Support  
Manager

## Additional support for selected subjects

**Curriculum  
Matched  
Publishing**

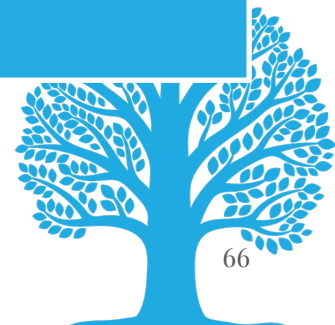
Lesson plans

Exemplar Marked  
Responses

Topic booklets &  
Subject guides

Additional SAMs

**examWizard**



ALWAYS LEARNING