

Paper Reference 4AC1/01  
Pearson Edexcel  
International GCSE

Accounting  
Level 1/2  
Paper 1: Introduction to Bookkeeping and  
Accounting

Friday 10 May 2019 – Morning

Data Book

In the boxes below, write your name, centre number and  
candidate number.

Surname					
Other names					
Centre Number					
Candidate Number					

## INSTRUCTIONS

There are two copies of each data sheet in case you need them.

**THIS DATA BOOK *MUST* BE RETURNED WITH THE QUESTION PAPER AT THE END OF THE EXAMINATION.**

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## Question 11

<b>Credit Note</b> <b>Supreme Furniture</b> <b>23 High Road</b> <b>London</b> <b>SW7 6BY</b>			
<b>John Win</b> <b>104 May Cottage</b> <b>London</b> <b>NS17 4BQ</b>		<b>Credit Note No. 122</b>	
		<b>Date 15 April 2019</b>	
<b>Description</b>	<b>Quantity</b>	<b>Unit cost</b> <b>\$</b>	<b>Total cost</b> <b>\$</b>
Dining chairs	4	27.50	
Sofa chairs	2	212.50	
<b>Subtotal</b>			
<b>Trade discount 10%</b>			
<b>Total</b>			
<b>Reason: Faulty goods</b>			

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## Question 12

**Aung**  
**Trial balance at 31 May 2018**

	\$	Debit \$	Credit \$
Bank overdraft	3 500		
Depreciation charge	1 400		
Equity	25 000		
General expenses	6 355		
Machinery – accumulated depreciation	15 400		
Machinery – cost	70 000		
Petty cash	145		
Purchases	102 850		
Rental income	1 850		
Revenue	135 000		
Total			

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Provision for Irrecoverable Debts Account

Date	Details	\$	Date	Details	\$



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Question 14(c)

Scenario	Accounting concept
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Jonny purchased a new sweeping brush for \$10 and charged it to non-current assets.	

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Scenario	Type of error	Account to be debited	Account to be credited
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# Rental Income Account

[illegible]

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[illegible]

	Balance at 1 April	
	2018	2019
Other payables		
Other receivables		
Current assets		
Current liabilities		



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	2018	2019
Other payables		
Other receivables		
Current assets		
Current liabilities		