

Paper Reference WAC11/01
Pearson Edexcel
International Advanced Level

Accounting
International Advanced Subsidiary
UNIT 1: The Accounting System and Costing

Tuesday 21 January 2025 – Afternoon

Time: 3 hours

Data Booklet

THIS DOCUMENT MUST BE RETURNED TO PEARSON AT THE
END OF THE EXAMINATION.

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

Surname					
Other names					
Centre Number					
Candidate Number					

INSTRUCTIONS

There may be spare copies of some diagrams.

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Question 2(b)

Corrected profit calculation for the year ended 31 December 2024

	£	£	£
Draft profit for the year			4 630
Error	Increase	Decrease	
(1) Purchase returns			
(2) Inventory count			
(3) Commission receivable			
(4) Rent and general expenses			
(5) Idah receipt			
(6) Irrecoverable debt			
(7) Allowance for irrecoverable debts			
Corrected profit for the year			

Question 2(f)

Schedule of Non-current Assets

	Motor vehicles	Fixtures and fittings
	£	£
Cost		
Balance at 1 January 2024		
Additions		
Disposals		
Total cost 31 December 2024		
Less		
Accumulated depreciation		
Balance at 1 January 2024		
Less depreciation on Disposals		
Depreciation for the year ended 31 December 2024		
Total depreciation at 31 December 2024		
Carrying value		

Question 2(b) – spare copy

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