

**Paper Reference WAC11/01**  
**Pearson Edexcel**  
**International**  
**Advanced Level**

**Accounting**  
**International Advanced Subsidiary**  
**Paper 1: The Accounting System and Costing**

**Wednesday 30 October 2019 – Morning**

**Data Book**

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

<b>Surname</b>					
<b>Other names</b>					
<b>Centre Number</b>					
<b>Candidate Number</b>					

## INSTRUCTIONS

There may be spare copies of some data sheets 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 3(b)

## Schedule of Non-current Assets at 30 September 2019

	Motor vehicles	Plant and equipment	Loose tools
	£	£	£
<b>Cost at 30 September 2018</b>	<b>200 000</b>	<b>500 000</b>	<b>25 000</b>
Additions for year			
Disposals for year			
<b>Total non-current asset cost</b>			
<b>Depreciation</b>			
<b>Provision at 30 September 2018</b>	<b>(60 000)</b>	<b>(160 000)</b>	<b>(10 000)</b>
Depreciation on non-current asset disposals			
Depreciation for the year ended 30 September 2019			
<b>Total accumulated depreciation</b>			
<b>Carrying value at 30 September 2019</b>			

## Question 3(b)

**Schedule of Non-current Assets at 30 September 2019**

	<b>Motor vehicles</b>	<b>Plant and equipment</b>	<b>Loose tools</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost at 30 September 2018</b>	<b>200 000</b>	<b>500 000</b>	<b>25 000</b>
<b>Additions for year</b>			
<b>Disposals for year</b>			
<b>Total non-current asset cost</b>			
<b>Depreciation</b>			
<b>Provision at 30 September 2018</b>	<b>(60 000)</b>	<b>(160 000)</b>	<b>(10 000)</b>
<b>Depreciation on non-current asset disposals</b>			
<b>Depreciation for the year ended 30 September 2019</b>			
<b>Total accumulated depreciation</b>			
<b>Carrying value at 30 September 2019</b>			

## Question 4(c)

Rahman

**Projected Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 September 2020**

	£	£
Revenue		
Inventory 1 October 2019		
Purchases		
Inventory 30 September 2020		
Cost of sales		
Gross profit		
Wages		
Depreciation		
Bank loan interest		
General expenses		
Profit for the year		

## Question 4(c)

Rahman

**Projected Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 September 2020**

	£	£
Revenue		
Inventory 1 October 2019		
Purchases		
Inventory 30 September 2020		
Cost of sales		
Gross profit		
Wages		
Depreciation		
Bank loan interest		
General expenses		
Profit for the year		

Question 5(a)

Option 1

	Year 1	Year 2	Year 3
	£	£	£
Depreciation			
Servicing			
Repairs			
Insurance			
Fuel			
Total cost			



Question 5(a)

Option 1

	Year 1	Year 2	Year 3
	£	£	£
Depreciation			
Servicing			
Repairs			
Insurance			
Fuel			
Total cost			

Question 5(b)

Option 2

	Year 1	Year 2	Year 3
	£	£	£
Hire			
Insurance			
Fuel			
Total cost			

Question 5(b)

Option 2

	Year 1	Year 2	Year 3
	£	£	£
Hire			
Insurance			
Fuel			
Total cost			

Question 6(c)

Kobi

Calculation of revised profit for the year ended 30 September 2019

	£	£	£
Profit for the year			25 000
	Increase	Decrease	
(1) The closing inventory had been undervalued by £3 500			
(2) Kobi had taken additional drawings of £400 from the bank. No entries had been made in the books.			
(3) Rent owing at the end of the year of £700 had NOT been taken into account in calculating the profit.			
(4) A payment received from a credit customer, Basher, £7 200 had NOT been recorded in the books.			
Revised profit for the year			

Kobi

Calculation of revised profit for the year ended 30 September 2019

	£	£	£
Profit for the year			25 000
	Increase	Decrease	
(1) The closing inventory had been undervalued by £3 500			
(2) Kobi had taken additional drawings of £400 from the bank. No entries had been made in the books.			
(3) Rent owing at the end of the year of £700 had NOT been taken into account in calculating the profit.			
(4) A payment received from a credit customer, Basher, £7 200 had NOT been recorded in the books.			
Revised profit for the year			

## Question 6(d)

Kobi

# Revised Statement of Financial Position at 30 September 2019

	Draft		Revised
	£	Workings	£
<b>ASSETS</b>			
Non–current assets (carrying value)	30 000		
Current assets			
Inventory	17 000		
Trade receivables	14 000		
Other receivables	1 500		
	32 500		
<b>Total assets</b>	<b>62 500</b>		

(continued on the next page)

**Revised Statement of Financial Position at  
30 September 2019 continued.**

	<b>Draft</b>		<b>Revised</b>
	<b>£</b>	<b>Workings</b>	<b>£</b>
<b>CAPITAL AND LIABILITIES</b>			
Capital	<b>32 500</b>		
Profit for the year	<b>25 000</b>		
	<b>57 500</b>		
Drawings	<b>(15 000)</b>		
	<b>42 500</b>		
<b>Current liabilities</b>			
Trade payables	<b>9 000</b>		
Other payables	<b>1 000</b>		
Bank overdraft	<b>10 000</b>		
	<b>20 000</b>		
<b>Total capital and liabilities</b>	<b>62 500</b>		

## Question 6(d)

Kobi

## Revised Statement of Financial Position at 30 September 2019

	Draft		Revised
	£	Workings	£
<b>ASSETS</b>			
Non–current assets (carrying value)	30 000		
Current assets			
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Trade receivables	14 000		
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	32 500		
<b>Total assets</b>	<b>62 500</b>		

(continued on the next page)



**Revised Statement of Financial Position at  
30 September 2019 continued.**

	<b>Draft</b>		<b>Revised</b>
	<b>£</b>	<b>Workings</b>	<b>£</b>
<b>CAPITAL AND LIABILITIES</b>			
Capital	<b>32 500</b>		
Profit for the year	<b>25 000</b>		
	<b>57 500</b>		
Drawings	<b>(15 000)</b>		
	<b>42 500</b>		
<b>Current liabilities</b>			
Trade payables	<b>9 000</b>		
Other payables	<b>1 000</b>		
Bank overdraft	<b>10 000</b>		
	<b>20 000</b>		
<b>Total capital and liabilities</b>	<b>62 500</b>		