

Paper Reference 4AC1/01
Pearson Edexcel
International GCSE

Accounting
Level 1/2

PAPER 1: Introduction to Bookkeeping and Accounting

Data Book

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 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 10

	Account to be Debited	Account to be Credited
A	Bank	Cash
B	Bank	Drawings
C	Drawings	Bank
D	Drawings	Cash

Question 11

Invoice Leon Spring Street Newport NP19 3HS			
Phoenix 22 Kerry Drive Bradford BD8 6GK		No. 3240	
		Date 29 March 2021	
Quantity	Description	Unit cost \$	Total cost \$
6	Mobile phones	85·50	_____
36	USB cables	2·20	_____
Subtotal			_____
Trade discount 25%			_____
Total			_____

Question 11

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Trade discount 25%			_____
Total			_____

Question 13

Daya

Bank Reconciliation Statement at 30 April 2021

	\$
Updated balance in bank per cash book	

Question 13

Daya
Bank Reconciliation Statement at 30 April 2021

	\$
Updated balance in bank per cash book	

Question 16(b)

Date 2021	Error	Details	Debit \$	Credit \$
31 March	1			
	2			
	3			
	4			

Question 16(b)

Date 2021	Error	Details	Debit \$	Credit \$
31 March	1			
	2			
	3			
	4			

Question 17(b)(i)

Rent expense prepaid

Other payables	
Other receivables	
Provision	

Question 17(b)(ii)

Wages accrued

Other payables	
Other receivables	
Provision	

Question 17(b)(i)

Rent expense prepaid

Other payables	
Other receivables	
Provision	

Question 17(b)(ii)

Wages accrued

Other payables	
Other receivables	
Provision	

Question 17(c)

	Current assets	Non-current assets	Current liabilities	Non-current liabilities
Other payables				
Other receivables				
Provision for irrecoverable debts				

Question 17(c)

	Current assets	Non-current assets	Current liabilities	Non-current liabilities
Other payables				
Other receivables				
Provision for irrecoverable debts				

Question 17(d)

Transaction	Source document	Book of original entry
Paid bank charges		
Returned damaged goods to a credit supplier		
Purchased a new motor vehicle on credit		
Payment to a supplier by credit transfer		

Question 17(d)

Transaction	Source document	Book of original entry
Paid bank charges		
Returned damaged goods to a credit supplier		
Purchased a new motor vehicle on credit		
Payment to a supplier by credit transfer		

