Pearson

Mark Scheme (Results)

November 2025

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General Marking Guidance

- All candidates must receive the same treatment. Examiners must mark the first candidate in exactly the same way as they mark the last.
- Mark schemes should be applied positively. Candidates must be rewarded for what they have shown they can do rather than penalised for omissions.
- Examiners should mark according to the mark scheme not according to their perception of where the grade boundaries may lie.
- There is no ceiling on achievement. All marks on the mark scheme should be used appropriately.
- All the marks on the mark scheme are designed to be awarded. Examiners should always award full marks if deserved, i.e. if the answer matches the mark scheme. Examiners should also be prepared to award zero marks if the candidate's response is not worthy of credit according to the mark scheme.
- Where some judgement is required, mark schemes will provide the principles by which marks will be awarded and exemplification may be limited.
- When examiners are in doubt regarding the application of the mark scheme to a candidate's response, the team leader must be consulted.
- Crossed out work should be marked UNLESS the candidate has replaced it with an alternative response.

Question Number	Answer	Mark
	Award 1 mark as indicated for each question.	
1	**D Statement of account**	**(1)**
2	**D Discount received**	**(1)**
3	**B Sale of goods on credit**	**(1)**
4	**A Cash book**	**(1)**
5	**C Profit for the year**	**(1)**
6	**D The total amount owing to credit suppliers**	**(1)**
7	**C Objectivity**	**(1)**
8	**D To spread the cost over its useful life**	**(1)**
9	**D Money measurement**	**(1)**
10	**B $180**	**(1)**

TOTAL FOR QUESTIONS 1-10 = 10 MARKS

Question Number	Answer	Mark
11(a)	**Award mark as indicated.** The journal **(1)**	**(1)**

Question Number	Answer	Mark
11(b(i))	**Award marks as indicated.**	**(2)**

Account to be debited	Account to be credited
Irrecoverable debts **(1)**	Trade receivables (control) **(1)**

Question Number	Answer	Mark
11(b)(ii)	**Award marks as indicated.**	**(2)**

Account to be debited	Account to be credited
Income statement **(1)**	Provision for irrecoverable debts **(1)**

TOTAL FOR QUESTION 11 = 5 MARKS

Question Number	Answer		Mark
12	**Award marks as indicated.**		

Transaction	Source document
Sale of goods to a credit customer	*Sales invoice*
Receipt from a customer by credit transfer	Remittance advice / bank statement **(1)**
Return of goods to a credit supplier	Credit note **(1)**
Purchase of a non-current asset on credit	Purchase invoice **(1)**
Receipt of bank interest	Bank statement **(1)**
Issue of a cheque for personal use	Cheque counterfoil **(1)**

(5)

TOTAL FOR QUESTION 12 = 5 MARKS

Question Number	Answer				Marks
13	**Award marks as indicated.**				

	Debit side	Credit side	No entry
Cash sales			✓ **(1)**
Contra to trade payables control account		✓ **(1)**	
Discount allowed		✓ **(1)**	
Interest charged to customer	✓ **(1)**		
Returns outwards			✓ **(1)**

(5)

TOTAL FOR QUESTION 13 = 5 MARKS

TOTAL MARKS FOR SECTION A = 25 MARKS

Question Number	Answer	Mark
14(a)(i)	**Award marks as indicated for correct dates, details and amounts in combination.**	

Purchases Day Book

Date	Supplier	$	
July 4	Sui	527	**(1)**
29	Sui	340	**(1)**
31	Total	867	**(1of)**

(3)

Question Number	Answer	Mark
14(a)(ii)	**Award marks as indicated for correct dates, details and amounts in combination.**	

Purchase Returns Day Book

Date	Supplier	$	
July 10	Sui	68	**(1)**
31	Total	68	**(1of)**

(2)

Question Number	Answer	Mark
14(b)	**Award marks as indicated for correct dates, details and amounts in combination.**	

Purchases Account

Date	Details	$	Date	Details	$
July 1	Balance b/d	12 868	July 31	Income statement	13 735 **(1of)**
31	Purchases (Day Book)	867 **(1of)**			
		13 735			13 735

(2)

Question Number	Answer	Mark
14(c)	**Award marks for correct dates, details and amounts in combination.**	

Sui Account

Date 2025	Details	$	Date 2025	Details	$
Jul 8	Cash book / Bank	1 463 **(1)**	Jul 1	Balance b/d	1 540 **(1)**
	Cash book / discount received	77 **(1)**	4	Purchases (day book)	527 **(1of)**
10	Purchases returns (day book)	68 **(1of)**	29	Purchases (day book)	340 **(1of)**
25	Cash book / Bank	459 **(1of)**			
31	Balance c/d	340			
		2 407			2 407
			Aug 1	Balance b/d	340 **(1)**

(8)

TOTAL FOR QUESTION 14 = 15 MARKS

Question Number	Answer	Mark
15 (a)	**Award marks for correct account and amount in combination.**	

Journal

Error	Account	Debit $	Credit $	
1	Drawings	183		(1)
	Purchases		183	(1)
2	Returns inwards	290		(1)
	Returns outwards	290		(1)
	Suspense		580	(1)
3	Martina	108		(1)
	Michael		108	(1)
4	Bank	27		(1)
	Suspense	94		(1)
	Commission received		121	(1)

(10)

Question Number	Answer	Mark
15(b)	**Award up to two marks for identification and up to two marks for linked development of each valid point up to a maximum of four marks and one mark for a conclusion.**	
	Sample answer	
	The trial balance provides a summary listing of all account balances **(1)** which facilitates speedy and accurate preparation of the financial statements **(1)**.	
	However, not all errors (for example an error of commission or an error of principle) will be identified, **(1)**, as these do not affect the balancing of the trial balance **(1)**.	
	Overall, preparation of the trial balance is an essential step towards preparing a true and fair view of the state of the business's affairs **(1)**.	**(5)**
	Accept any other appropriate responses.	

TOTAL FOR QUESTION 15 = 15 MARKS

Question Number	Answer	Mark
16(a)	**Award marks for figures as indicated.** **Award one mark for all correct dates and details.**	

Stationery Account

Date	Details	$	Date	Details	$
2024 Jul 1	Balance b/d	420 **(1)**	2025 Jun 30	Drawings	65 **(1)**
2025 Jun 30	Cash book / Bank	1 070 **(1)**		Income statement	1 230 **(1)**
				Balance c/d	325
	Balance c/d	130			
		1 620			1 620
Jul 1	Balance b/d	325 **(1)**	Jul 1	Balance b/d	130 **(1)**

(7)

Question Number	Answer	Mark
16(b)	**Award marks for figures as indicated.** **Award one mark for all correct dates and details.**	

Rent Receivable Account

Date	Details	$	Date	Details	$
2025 Jun 30	Income statement	6 080 **(1)**	2024 Jul 1	Balance b/d	600 **(1)**
			2025 Jun 30	Cash book / bank	5 200 **(1)**
				Balance c/d	280
		6 080			6 080
Jul 1	Balance b/d	280 **(1)**			

(5)

Question Number	Answer	Mark
16(c)	**Award marks as indicated** • Firewalls **(1)** • Anti-virus software **(1)** • Secure passwords **(1)**	**(3)**

TOTAL FOR QUESTION 16 = 15 MARKS

Question Number	Answer	Mark
17(a)(i)	**Award 1 mark for identification and 1 mark for linked development.** The purchase or improvement of a **non-current asset (1)** with the benefit expected to last **more than one year** / appears on the **statement of financial position (1).**	**(2)**

Question Number	Answer	Mark
17(a)(ii)	**Award 1 mark for identification and 1 mark for linked development.** The **day-to-day running costs** of the business **(1)** with the benefit expected to last **less than one year** / appears on the **income statement (1).**	**(2)**

Question Number	Answer	Mark
17(b)(i)	**Award mark as indicated.** $46 400 **(1)**	**(1)**

Question Number	Answer	Mark
17(b)(ii)	**Award mark as indicated.** $2 300 **(1)**	**(1)**

Question Number	Answer	Mark
17(b)(iii)	**Award mark as indicated.** <table><tr><td>Overstated</td><td></td></tr><tr><td>Understated</td><td></td></tr><tr><td>No effect</td><td>✓ (1)</td></tr></table>	**(1)**

Question Number	Answer	Mark
17(c)(i)	**Award mark as indicated.** $23 360 **(1)**	**(1)**

Question Number	Answer	Mark
17(c)(ii)	**Award marks for correct details and amounts in combination.**	**(7)**

Disposal Account

Date	Details	$	Date	Details	$
2024 Aug 1	Machinery cost	36 500 **(1)**	2024 Aug 1	Machinery provision for depreciation	13 140 **(2/1of)**
2025 Jun 30	Income statement	1 240 **(2/1of)**		Cash book /Bank	8 200 **(1)**
				(Gerhardt) loan	16 400 **(1)**
		37 740			37 740

TOTAL FOR QUESTION 17 = 15 MARKS

Question Number	Answer	Mark
18(a)	**Award marks for correct dates, details and amounts in combination.**	

Cash Book

2025 Aug	Details	Discount $	Cash $	Bank $	2025 Aug	Details	Discount $	Cash $	Bank $
Aug 1	Balance b/d		112 *		Aug 1	Balance b/d			425 **(1fb)**
5	(Cash) sales		835 **(1)**		2	ROH	26 *		494 **(1fb)**
13	Cash			795 **(1)**	8	Slater			320 **(1)**
15	Alzate	49 *		931 **(1fb)**	13	Bank		795 **(1)**	
					21	NY Electric			220 **(1)**
					28	Cleaner		35 **(1)**	
					31	Balances c/d		117	2 67
		49	947	1 726			26	947	1 726
Sep 1	Balances b/d		117 *	267 **(1of fb)**					

(10)

Question Number	Answer	Mark
18(b)	**Award up to two marks for identification and up to two marks for linked development of each valid point up to a maximum of four marks and one mark for a conclusion.**	
	Sample answer	
	Maintaining a petty cash book would avoid overcrowding the main cash book with lots of small cash payments **(1)** enabling a business to keep easier track of cash transactions **(1).**	
	However, maintaining a petty cash book may be time consuming **(1)** and Kate may have to employ additional staff which will increase her expenses **(1).**	
	It would be beneficial for a business to maintain a separate petty cash book **(1).**	
		(5)

TOTAL FOR QUESTION 18 = 15 MARKS

TOTAL MARKS FOR SECTION B = 75 MARKS

TOTAL MARKS FOR PAPER = 100 MARKS