

Please check the examination details below before entering your candidate information

Candidate surname

Other names

Centre Number

Candidate Number

## Pearson Edexcel International GCSE

**Wednesday 29 October 2025**

Morning (Time: 2 hours)

Paper  
reference

**4WAC1/01**

### **Accounting (Modular)**

**Level 1/2**

**UNIT 1: Introduction to Bookkeeping and  
Accounting**

**You must have:**

Calculator

Total Marks

### Instructions

- Use **black** ink or ball-point pen.
- **Fill in the boxes** at the top of this page with your name, centre number and candidate number.
- Answer **all** questions.
- Answer the questions in the spaces provided  
– *there may be more space than you need.*
- Calculators may be used.

### Information

- The total mark for this paper is 100.
- The marks for **each** question are shown in brackets  
– *use this as a guide as to how much time to spend on each question.*

### Advice

- Read each question carefully before you start to answer it.
- Try to answer every question.
- Check your answers if you have time at the end.

Turn over ►

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## SECTION A

Answer ALL questions in this section. Write your answers in the spaces provided.

For questions 1–10, choose an answer A, B, C or D and put a cross in the box ☒.  
If you change your mind about an answer, put a line through the box ☒  
and then mark your new answer with a cross ☒.

1 Which document is sent to a customer showing the transactions that took place during a particular period of time?

- A Credit note
- B Invoice
- C Receipt
- D Statement of account

(Total for Question 1 = 1 mark)

2 Which account **always** has a credit balance?

- A Carriage inwards
- B Carriage outwards
- C Discount allowed
- D Discount received

(Total for Question 2 = 1 mark)

3 Which transaction will be recorded in the sales day book?

- A Sale of goods for cash
- B Sale of goods on credit
- C Sale of a non-current asset for cash
- D Sale of a non-current asset on credit

(Total for Question 3 = 1 mark)

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4 Where is discount allowed initially recorded?

- A Cash book
- B General journal
- C General ledger
- D Purchases day book

(Total for Question 4 = 1 mark)

5 Which is shown in the equity account?

- A Gross profit for the year
- B Loss on disposal
- C Profit for the year
- D Profit on disposal

(Total for Question 5 = 1 mark)

6 What does the closing balance on a trade payables control account represent?

- A The total amount of credit sales for the year
- B The total amount of credit purchases for the year
- C The total amount owing by credit customers
- D The total amount owing to credit suppliers

(Total for Question 6 = 1 mark)



7 Which principle of professional ethics is being described?

'Accountants must be free from bias or conflict of interest.'

- A Confidentiality
- B Integrity
- C Objectivity
- D Professional behaviour

(Total for Question 7 = 1 mark)

8 Which one is a reason for a business to depreciate a non-current asset?

- A To know the profit or loss on disposal
- B To know the value at the end of its useful life
- C To provide cash for its replacement
- D To spread the cost over its expected useful life

(Total for Question 8 = 1 mark)

9 Which accounting concept is being described?

'The skills and knowledge of a workforce are not shown as an asset in the financial statements.'

- A Business entity
- B Consistency
- C Materiality
- D Money measurement

(Total for Question 9 = 1 mark)

10 A business maintains a petty cash book with a float of \$250. During the month the total expenses paid from petty cash were \$180

Which amount is required to restore the float?

- A \$70
- B \$180
- C \$250
- D \$430

(Total for Question 10 = 1 mark)



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11 (a) State the book of original entry used to record the write-off of an irrecoverable debt. (1)

(b) State the double entry to record **each** transaction:  
(i) the write-off of an irrecoverable debt (2)

Account to be debited	Account to be credited

(ii) the creation of a provision for an irrecoverable debt. (2)

Account to be debited	Account to be credited

(Total for Question 11 = 5 marks)



**12** State the source document for **each** transaction. The first one has been completed for you.

Transaction	Source document
<i>Sale of goods to a credit customer</i>	<i>Sales invoice</i>
Receipt from a customer by credit transfer	
Return of goods to a credit supplier	
Purchase of a non-current asset on credit	
Receipt of bank interest	
Issue of a cheque for personal use	

(Total for Question 12 = 5 marks)

**13** Identify, indicating with a tick (✓), where **each** would be entered in a **trade receivables control account**.

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

(Total for Question 13 = 5 marks)

**TOTAL FOR SECTION A = 25 MARKS**



## SECTION B

Answer ALL questions. Write your answers in the spaces provided.

14 Sean, a sole trader, maintains a full set of accounting records.

On 1 July 2025 Sean owed Sui, a credit supplier, \$1 540 for goods purchased on 30 June 2025.

Sui allows a trade discount of 15% on all credit purchases made by Sean over \$500. Sui also allows Sean a cash discount of 5% on all payments made within 10 days of purchase.

The following transactions took place between Sean and Sui during July 2025.

July	Transaction
4	Purchased goods on credit, list price \$620
8	Paid the outstanding balance at 1 July by bank transfer.
10	Returned some of the goods purchased on 4 July, \$80
25	Paid the remaining balance on Sui's account by bank transfer.
29	Purchased goods on credit, list price \$340

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(a) Prepare the following books of original entry for the month of July 2025 showing the total for the month.

(i)

(3)

**Purchases Day Book**

Date	Supplier	\$

(ii)

(2)

**Purchase Returns Day Book**

Date	Supplier	\$

On 1 July 2025 the balance of the purchases account was \$12 868

(b) Prepare the purchases account for the year ended 31 July 2025.

(2)

**Purchases Account**

Date	Details	\$	Date	Details	\$



(c) Prepare the account of Sui in Sean's books of account. Balance the account on 31 July 2025 and bring the balance down on 1 August 2025.

(8)

**Sui Account**

Date	Details	\$	Date	Details	\$

**(Total for Question 14 = 15 marks)**

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**15** On 30 September 2025 Lee prepared a trial balance that did not agree. The difference was entered in a suspense account.

Lee found the following errors.

1. No entries had been made for goods, cost \$183, taken by Lee for his own use.
2. Returns inwards of \$290 had been posted to the credit of returns outwards account.
3. A credit purchase, \$108, from Michael, had been credited to the account of Martina.
4. Commission received, \$74, had been debited to both the commission received account and the bank account as \$47

(a) Prepare journal entries to correct **each** error. Dates and narratives are **not** required.

(10)

### Journal

Error	Account	Debit \$	Credit \$
<b>1</b>			
<b>2</b>			
<b>3</b>			
<b>4</b>			





**16** Bharti provided the following information in respect of her stationery account.

- On 1 July 2024 inventory of stationery was \$420
- During the year ended 30 June 2025:
  - She paid \$1 070 for stationery
  - She withdrew stationery for her own use costing \$65
- On 30 June 2025:
  - She owed \$130 for stationery
  - Inventory of stationery was \$325

(a) Prepare the stationery account for the year ended 30 June 2025.

Balance the account on this date and bring the balance down on 1 July 2025.

(7)

### Stationery Account

Date	Details	\$	Date	Details	\$



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Bharti provided the following information in respect of her rent receivable account.

- On 1 July 2024 she had received rent in advance, \$600
- During the year ended 30 June 2025 she received rent of \$5 200
- On 30 June 2025 she was owed rent of \$280

(b) Prepare the rent receivable account for the year ended 30 June 2025.

Balance the account on this date and bring the balance down on 1 July 2025.

(5)

**Rent Receivable Account**

Date	Details	\$	Date	Details	\$



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(c) State **three** ways that data may be protected when using a computerised accounting system.

(3)

1 .....

2 .....

3 .....

**(Total for Question 16 = 15 marks)**



17 (a) State the accounting concept which applies when depreciating a non-current asset.

(1)

(b) State **two** causes of depreciation.

(2)

On 1 July 2024 Toby provided the following information.

	\$
Machinery – cost	46 200
Machinery – provision for depreciation	18 400

Toby prepares annual accounts to 30 June each year.

On 1 April 2023 he purchased a new machine.

	\$
Cost of machine	6 350
Delivery	150
Installation cost	300
Annual maintenance charge	180

On 30 September 2024, this machine was sold for \$4 300, settled by bank transfer.

The policy is to depreciate machinery at 20% per annum using the straight-line method. A full year's depreciation is charged in the year of purchase but none in the year of disposal.

(c) Calculate the **total** depreciation charged on the machine that was sold on 30 September 2024.

(3)



(d) Identify, indicating with a tick (✓), the effect on gross profit if the total purchase cost of the new machinery purchased on 1 April 2023 had been treated as revenue expenditure.

(1)

Overstated	
Understated	
No effect	

(e) Prepare the following accounts for the year ended 30 June 2025.

(8)

### Machinery – Provision for Depreciation Account

Date	Details	\$	Date	Details	\$

### Disposal Account

Date	Details	\$	Date	Details	\$

(Total for Question 17 = 15 marks)



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18 On 31 July 2025 Seve received the following bank statement.

**ABC Bank Ltd.**

<b>BANK STATEMENT</b>				<b>31 JULY 2025</b>	
<b>Date</b>	<b>Details</b>	<b>Debit \$</b>	<b>Credit \$</b>	<b>Balance \$</b>	
Jul 1	Balance b/d			285	Cr
9	Cheque no: 274367. Plater	211		74	Cr
9	Direct debit: BK Tele	175		101	Dr
11	Credit transfer: Solo Transport		518	417	Cr
14	Cheque no: 274366. Rover	39		378	Cr
14	Cheque no: 274369. Mataxa	17		361	Cr
18	Standing order: PW Rent	350		11	Cr
20	Cheque no: 274370. Fabio	96		85	Dr
21	Credit transfer: Jardine		430	345	Cr
29	Bank interest		70	415	Cr
31	Bank charges	45		370	Cr
31	Direct debit: Atik Insurance	120		250	Cr

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(a) Complete the cash book at 31 July 2025 showing the updated balance at 1 August 2025.

(5)

**Cash Book (bank columns only)**

Date	Details	\$	Date	Details	\$
Jul 1	Balance b/d	285	Jul 2	Cheque no: 274366. Rover	39
8	Solo Transport	518	9	Direct debit: BK Tele	175
20	Jardine	430	9	Cheque no: 274367. Plater	211
31	Cash banked	300	10	Cheque no: 274368. Edge	60
			10	Cheque no: 274369. Mataxa	17
			31	Bank charges	45

(b) Prepare a bank reconciliation statement at 31 July 2025.

(5)

**Bank Reconciliation Statement at 31 July 2025**

	\$
Balance as per cash book	

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**(Total for Question 18 = 15 marks)**

**TOTAL FOR SECTION B = 75 MARKS  
TOTAL FOR PAPER = 100 MARKS**



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