## MARK SCHEME for the October/November 2009 question paper

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## for the guidance of teachers

## 9706 ACCOUNTING

9706/42

Paper 42 (Problem Solving – Supplement), maximum raw mark 120

This mark scheme is published as an aid to teachers and candidates, to indicate the requirements of the examination. It shows the basis on which Examiners were instructed to award marks. It does not indicate the details of the discussions that took place at an Examiners' meeting before marking began, which would have considered the acceptability of alternative answers.

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UNIVERSITY of CAMBRIDGE International Examinations

Page 2		heme: Teachers		Syllabus	Paper
	GCE A/AS LE	VEL – October/N	lovember 2009	9706	42
1 (a)		Capital acco	ounts		
	А	В		А	В
Shares W2	72 000 <b>(4)</b>	48 000	Balances	70 000 <b>(1)</b>	50 000
Debentures	10 000 <b>(1)</b>	10 000	Profit on real'n W1	22 800 <b>(3of)</b>	15 200
Cash W3	<u>10 800</u> (3of)	<u>7 200</u>			
	<u>92 800</u>	<u>65 200</u>		<u>92 800</u>	<u>65 200</u>
					[12]
					[12]
<b>W2</b> 150 <b>W3</b> 10 0	(1) – 112 (1) = 22 (1) – 30 (1) = 72 0 00 + 8000 = 10 80 for both)	00 <b>(1)</b> and 48 00		accounts.	
(b)		Drakar			
		Balance sheet a	•		
Fixed as	eote	\$	\$ 830 0	00 <b>(1)</b>	
Goodwill				00 (1) 00 (3)	
Coodwin			917 0		
Current a	assets				
Stock		56 000 <b>(</b> 1	1)		
Trade de	btors	85 000 <b>(</b> 1	1)		
Bank bal	ance W2	<u>189 000</u> (5	5)		
•		<u>330 000</u>			
	s: amounts falling		-		
Trade cre		<u>(43 000)</u> (1		00	
Net curre	ent assets		<u></u>		
Craditora	o concunto folling	duc in more than	1 204 0	00	
	s: amounts falling ( entures (2026)		-	<u>00</u> (1)	
Net asse	· · · ·		<u>140 0</u> 1 064 0		
	pital and reserves		1 004 0	<u></u>	
	shares of \$1 each		650.0	00 <b>(4)</b>	
-	emium W4	rially paid the		00 <b>(3)</b>	
	l earnings W5			<u>00</u> (3)	
Total equ	•		1 064 0		[23]
	-				
W2 (21 ( W3 500 W4 70 (1	(1) - 63 (1) = 87 (1) - 63 (1) = 87 (1) - 63 (1) + (10 000) (1) + 50 (1) 100 (1) + 50 (1) = 220 (1) - 30 (1) = 194	) (1) + 250 000 (1 ) = 650 (1) (1)	<b>)</b> + (30 000) <b>(1)</b> = 18	89 000 <b>(1)</b>	

**W5** 224 (1) - 30 (1) = 194 (1)

	Pa	ge 3	Mark Scheme:	Teache	rs' v	version		Syllabus	Paper
		0	GCE A/AS LEVEL – (				2009	9706	42
	(c)	Does not	than public issue (0–3) dilute the power base of or identification plus up to			• • •	r devel	opment	[max. 5]
2	(a)	Operatine Adjustme Profit on Loss on Increase	ents for depreciation disposal of fixed assets disposal of fixed assets	\$000 156 341 (101) 5 (70) (80)	<ol> <li>(1)</li> <li>(6)</li> <li>(4)</li> <li>(1)</li> <li>(1)</li> <li>(1)</li> <li>(1)</li> </ol>	23 <b>(1)</b> +	110 <b>(1</b>	operating activities ) + 58 <b>(2)</b> + 150 (* (1 each)	
	(b)	Cash flov	w statement for the year e			arch 2009	∋ (1)		[10]
							. ,		
		Net cash	g activities inflow from operating act			256	(1)		
		Interest p		ang or n	inan	(28)	(1)		
		Corporat	ion tax paid xpenditure and financial i	nvestme	ents	(50)	(1)		
		Payment	s to acquire tangible fixed	l assets		(800)	<b>(4)</b> (40	00) + (250) + (150	) <b>(1 each)</b>
		•	from the sale of fixed ass vidends paid	sets		332	<b>(3)</b> 32	0 + 12 <b>(1 each)</b>	
			vidends paid during the ye	ear		<u>(32)</u>			
		Net cash Financing	outflow before financing			(322)	(1)		
		-	from issue of ordinary sh	ares				0 + 360 <b>(1 each)</b>	
			ent of debentures			<u>(100)</u>	• •		
		Increase	in cash			<u>238</u>	(2)		[19]
	(c)	Reconcil	iation of net cash to move	ment in	net	debt			
		Cash use Change i	in cash during year ed to repurchase debentu in net debt	res		238 <u>100</u> 338	(1) (1)		
			at 1 April 2008 at 31 March 2009			( <u>348)</u> (10)	• •		[5]
		ivel dept	at 31 Warth 2009			<u>(10)</u>	(1)		[5]

Direct 34 500 44 850 (2) W1 WIP 1 000	Page 4	Mark	Scheme:	Teach	ners' versi	on	Sylla	abus	Paper
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		GCE A/AS L	.EVEL – C	Octob	er/Novemb	oer 2009	97	'06	42
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	3 (a)			Pi	ocess 1				
Labour 92 000 184 000 (1) To process 2 45 000 186 000 (1of) Variable costs 92 000 55 200 (1) To process 3 36 000 150 400 (1of) Fixed costs $\frac{8 000}{377 200}$ (1) (b) \$4.18 (1of) 376 000 / 90 000 [1] (c) Process 1 45 000 188 000 (1of) Animal feed 625 375 (1) Direct labour 44 000 66 000 (1) To sales 43 375 271 125 (1of) Variable costs 44 000 5 500 (1) Fixed costs 44 000 5 500 (1) Fixed costs 45 000 150 000 (1) Animal feed 330 [271 100 (1) Fixed costs 1 50 400 (1) Animal feed 330 [198 Direct labour 10 00 <u>390 (3) W2</u> 45 240 Variable costs 34 500 44 850 (2) W1 WIP 1 000 Fixed costs 34 500 6 900 (2) W3 1000 (1) Process 1 <u>12 000</u> [10] Fixed costs 8 8 000 (1) Process 1 <u>144 765 W5</u> Fixed costs [100 <u>100 000</u> [100 <u>100 000</u> [100 000] Fixed costs [100 000 (1) × 1.3 (1) = 390 (139 - 100 000] W1 34 500 (1) × 1.3 (1) = 390 (139 - 100 000) W1 34 500 (1) × 1.3 (1) = 60 W2 1 000 (1) × 0.3 (1) 90 W2 1 000 (1) × 0.2 (1) × 0.3 (1) = 60 W2 1 000 (1) × 0.2 (1) × 0.3 (1) = 60 W3 100 (1) × 1.000 (1) = 4 237		kg	\$				kg	\$	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Raw ma	aterials 100 000	130 00	DO <b>(1</b>	) Anin	nal feed	2 000	1 20	0 <b>(1)</b>
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(b) \$4.18 (1of) 376 000 / 90 000 [1] (c) Process 2 Transfer from Process 1 Direct labour Variable costs 43 000 (1of) Animal feed 625 375 (1) Direct labour Variable costs 44 000 66 000 (1) To sales 43 375 271 125 (1of) Variable costs 44 000 5 500 (1) Fixed costs 45 $\frac{1}{2000}$ (1) 271 500 271 500 [6] Process 3 kg \$ \$ kg \$ \$ Transfer from Process 1 36 000 150 400 (1) Animal feed 330 198 Direct labour 1 000 390 (3) W2 45 240 Process 1 4237 W5 1 000 60 (3) W4 6 900 (2) W3 1 000 60 (3) W4 6 900 (1) Process 1 4237 W5 Finished goods 34 170 Fixed costs 4 500 (1) × 1.3 (1) = 44 850 W1 34 500 (1) × 1.3 (1) = 44 850 W2 1 000 (1) × 1.3 (1) = 44 850 W2 1 000 (1) × 0.2 (1) × 0.3 (1) = 60 W1 34 500 (1) × 0.2 (1) = 6900 W1 34 500 (1) × 0.2 (1) = 600 W1 34 500 (1) × 0.2 (1) = 600 W1 34 500 (1) × 0.2 (1) = 600 W1 34 500 (1) × 0.2 (1) = 600 W2 1 000 (1) × 0.2 (1) = 600 W3 30 500 (1) × 0.2 (1) = 60 W4 1000 (1) × 0.2 (1) × 0.3 (1) = 60 W5 150 400 (1) × 0.2 (1) = 60 W4 1000 (1) × 0.2 (1) × 0.3 (1) = 60 W5 150 400 (1) × 0.2 (1) × 0.3 (1) = 60 W5 150 400 (1) × 0.2 (1) × 0.3 (1) = 60 W5 150 400 (1) × 0.2 (1) × 0.3 (1) = 60 W5 150 400 (1) × 0.2 (1) × 0.3 (1) = 60 W5 150 400 (1) × 0.2 (1) × 0.3 (1) = 60 W5 150 400 (1) × 0.2 (1) × 0.3 (1) = 60 W5 150 400 (1) × 0.2 (1) × 0.3 (1) = 60 W5 150 400 (1) × 0.2 (1) × 0.3 (1) = 60 W5 150 400 (1) × 0.5 (1) = 4.237 (1) × 1000 (1) = 4.237	Fixed co	osts	8 00	<u>)0</u> (1	) Sale	es outlet	9 000	37 60	<u>)0</u> (1of)
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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	<b>(b)</b> \$4.18 <b>(</b> 1	l <b>of)</b> 376 000 / 9	0 000						[1]
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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$			ka				k	a	\$
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kg       \$       kg       \$       kg       \$         Process 1 $36\ 000$ 150\ 400\ (1)       Animal feed $330$ 198         Direct abour $34\ 500\ 44\ 850\ (2)\ W1$ WIP       1000 $4\ 237\ W5$ $390\ (3)\ W2$ $45\ 240$ Process 1 $4\ 237\ W5$ $390\ (3)\ W2$ $45\ 240$ Process 1 $4\ 237\ W5$ $390\ (3)\ W2$ $45\ 240$ Process 1 $4\ 237\ W5$ $390\ (10\ 60\ 00\ (2)\ W3$ Variable costs $34\ 500\ 60\ (2)\ W3$ Variable costs $50\ 60\ (10\ 60\ (10\ 60\ (10\ 60\ (10\ 60\ (10\ 60\ (10\ 60\ (10\ 60\ (10\ 60\ (10\ 60\ (10\ 60\ (10\ 60\ (10\ 60\ (10\ 60\ 60\ (10\ 60\ 60\ (10\ 60\ 60\ (10\ 60\ 60\ (10\ 60\ 60\ (10\ 60\ 60\ (10\ 60\ 60\ (10\ 60\ 60\ 60\ (10\ 60\ 60\ (10\ 60\ 60\ 60\ (10\ 60\ 60\ 60\ 60\ (10\ 60\ 60\ 60\ 60\ 60\ (10\ 60\ 60\ 60\ 60\ 60\ 60\ 60\ (10\ 60\ 60\ 60\ 60\ 60\ 60\ 60\ 60\ (10\ 60\ 60\ 60\ 60\ 60\ 60\ 60\ 60\ 60\ 6$									
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Fixed costs $8\ 000\ 1\ 205\ 715\ 1\ 200\ 205\ 715\ 210\ 600\ 210\ 600\ 210\ 600\ 210\ 600\ 210\ 600\ 210\ 600\ 210\ 600\ 210\ 600\ 210\ 600\ 210\ 600\ 60\ 60\ 60\ 60\ 60\ 60\ 60\ 60\ $									(105)
Loss on spoilage (1398-198) $1 200(2)$ 205 715 $210\ 600$ $210\ 600$ $210\ 600$ $210\ 600$ $210\ 600$ $34\ 500\ (1) \times 1.3\ (1) = 44\ 850$ $0.3\ (1)$ $34\ 500\ (1) \times 0.2\ (1) = 6900$ $W4\ 1\ 000\ (1) \times 0.2\ (1) = 60$ $W5\ 150\ 400\ (1) \div 35\ 500\ (1) = 4.237\ (1) \times 1000\ (1) = 4\ 237$									
(1398-198)   1 200(2)   205715 $210600   2106000  210600  210600  210600  210600  210600  210600  210600  210600  210600  2106$								0 000 -	-
$\begin{array}{c} 210\ 600 \\ \hline 210\ 600\ \hline 210\ 600 \\ \hline 210\ 600\ \hline 210\ 600 \\ \hline 210\ 600\ \hline 210\ \hline 210\ 600\ \hline 210\ \hline 2$								1 200 <b>(2</b>	) 205 715
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			• •		<b>1)</b> × 1000 (	<b>1) =</b> 4 237			
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(d) process 2	\$6.25 <b>(1of)</b>	(271 125 / 43 375)		[1]	
	\$6.02 ( <b>1of</b> )	(205 715 / 34 170)		[1]	

(e) Any suitable example.

[1]