



Mark Scheme

June 2019

Pearson LCCI
Certificate in Financial Accounting
(ASE20097)

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June 2019

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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.
- Where marks are awarded for own figure answers, these marks can only be awarded if evidence of how the candidate arrived at their values has been provided (their workings).
- If candidate's fail to provide their workings when instructed in the paper, it may not be possible to achieve all marks associated with the question, even if the final answer is correct.
- For calculation questions full marks can be awarded where correct answer is seen with no workings shown, unless question states that candidate must provide workings.

Abbreviations

of Own Figure rule

Accuracy marks can be awarded where the candidates' answer does not match the mark scheme, though is accurate based on their valid method.

cao Correct Answer Only rule

Accuracy marks will only be awarded if the candidates' answer is correct, and in line with the mark scheme.

Question Number	Answer AO2 (2)	Mark
1(a)(i)	<p>Award marks as indicated.</p> <p>\$17 875 (2) W</p> <p>W</p> <p>\$</p> <p>18 295 (1)</p> <p><u>(420)</u></p> <p><u>17 875 (1of)</u></p>	(2)
<p>Additional guidance No specific layout required. Correct answer only scores 2 marks.</p>		

Question Number	Answer AO2 (3)	Mark
1(a)(ii)	<p>Award marks as indicated.</p> <p>\$39 100 (3) W</p> <p>W</p> <p>\$</p> <p>28 410</p> <p>17 200</p> <p>(5 120) (1)</p> <p><u>(1 390) (1)</u></p> <p><u>39 100 (1of)</u></p>	(3)
<p>Additional guidance No specific layout required. Correct answer only scores 3 marks.</p>		

Question Number	Answer AO2 (2)	Mark
1(a)(iii)	<p>Award marks as indicated.</p> <p>\$35 (2) W</p> <p>W</p> <p>\$</p> <p>(1 920)</p> <p><u>1 955 (1of)</u></p> <p><u>35 (1of)</u></p>	(2)
<p>Additional guidance No specific layout required. Correct answer only scores 2 marks.</p>		

Question Number	Answer AO2 (13)	Mark			
1(b)	Award marks as indicated.				
	Dora				
	Extended trial balance extract at 30 April 2019				
			Balance	Adjustment	
			\$	Debit	Credit
			\$	\$	\$
	8% bank loan		30 000		
	Allowance for doubtful debts		1 920		35 (1of)
	Bank interest		2 200	200 (1)	
	Carriage inwards		1 010		80 (1)
	Carriage outwards		2 164	80 (1)	
	Discount received		1 967		
	Equity		85 200		
	Opening Inventory		17 170		
	Other payables		1 255		200 (1)
	Other receivables		867		
	Purchases		96 320		
	Revenue		181 185		17 200 (1)
	Trade payables		18 023		
	Trade receivables		28 410	10 690 (1of)	
Allowance for doubtful debts - adjustment		35 (1of)			
Closing inventory - statement of financial position		17 875 (1of)			
Closing inventory - statement of profit or loss			17 875 (1of)		
Discount allowed		2 560 (1)			
Irrecoverable debts		1 390 (1)			
Suspense		2 560 (1)			

(13)**Total for Question 1 = 20 marks**

Question number	Answer AO1 (2)	Mark
2(a)	<p>Award marks as indicated.</p> <p>Bank: to ensure the loan can be repaid (1) Supplier: to ensure payment for services rendered (1)</p> <p>Accept any other appropriate responses.</p>	(2)

Question number	Answer AO1 (2)	Mark
2(b)	<p>Award marks as indicated.</p> <p>If a business is a going concern non-current (1) assets are shown in the statement of financial position at carrying (1) value.</p>	(2)

Question Number	Answer AO2 (5)	Mark																														
2(c)	<p>Award 1 mark for each correct figure as indicated. Award 1 mark for all correct dates and details.</p> <p style="text-align: center;">Disposal Account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>1 January 2019</td> <td>Motor vehicles-cost</td> <td style="text-align: right;">26 000 (1)</td> <td>1 January 2019</td> <td>Motor vehicles-accumulated depreciation</td> <td style="text-align: right;">12 688 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Motor vehicles-cost</td> <td style="text-align: right;">7 500 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td>31 May 2019</td> <td>Statement of profit or loss</td> <td style="text-align: right;">5 812 (1of)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>26 000</u></td> <td></td> <td></td> <td style="text-align: right;"><u>26 000</u></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	1 January 2019	Motor vehicles-cost	26 000 (1)	1 January 2019	Motor vehicles-accumulated depreciation	12 688 (1)					Motor vehicles-cost	7 500 (1)				31 May 2019	Statement of profit or loss	5 812 (1of)			<u>26 000</u>			<u>26 000</u>	(5)
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Question Number	Answer AO2 (2)	Mark
2(d)	<p>Award marks as indicated.</p> <p>\$5 728 (2) W W \$ 2 048 <u>3 680 (1)</u> <u>5 728 (1of)</u> Or \$28 640 (1) X 20% = \$5 728 (1of)</p>	(2)
<p>Additional guidance No specific layout required. Correct answer only scores 2 marks.</p>		

Question Number	Answer A02 (5)	Mark																														
2(e)	<p>Award 1 mark for each correct figure as indicated. Award 1 mark for all correct dates and details.</p> <p style="text-align: center;">Motor Vehicle – Accumulated Depreciation Account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>1 January 2019</td> <td>Disposal</td> <td style="text-align: right;">12 688 (1of)</td> <td>1 June 2018</td> <td>Balance b/d</td> <td style="text-align: right;">22 448 (1)</td> </tr> <tr> <td>31 May 2019</td> <td>Balance c/d</td> <td style="text-align: right;">15 488</td> <td>31 May 2019</td> <td>Depreciation expense</td> <td style="text-align: right;">5 728 (1of)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>28 176</u></td> <td></td> <td></td> <td style="text-align: right;"><u>28 176</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td>1 June 2019</td> <td>Balance b/d</td> <td style="text-align: right;">15 488 (1of)</td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	1 January 2019	Disposal	12 688 (1of)	1 June 2018	Balance b/d	22 448 (1)	31 May 2019	Balance c/d	15 488	31 May 2019	Depreciation expense	5 728 (1of)			<u>28 176</u>			<u>28 176</u>				1 June 2019	Balance b/d	15 488 (1of)	(5)
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Question Number	Answer A03 (2)	Mark
2(f)(i)	<p>Award 1 mark for identification and 1 mark for linked justification /reasoning.</p> <p>Depreciation is charged to match the cost of using the asset against the revenue generated (1) to ensure that the cost of the assets are spread over its useful life (1).</p> <p>Accept any other appropriate responses.</p>	(2)

Question Number	Answer A01 (2)	Mark
2(f)(ii)	<p>Award marks as indicated.</p> <p>Prudence (1) Consistency (1)</p>	(2)

Total for Question 2 = 20 marks

Question number	Answer AO1 (2)	Mark
3(a)	<p>Award marks as indicated up to a maximum of 2 marks.</p> <p>Integrity (1) Honesty (1) Objectivity (1) Independence (1)</p> <p>Accept any other appropriate responses.</p>	(2)

Question Number	Answer AO2 (6)	Mark																																													
3(b)	<p>Award marks for correct figures with labels as indicated.</p> <p>Papa and Romeo</p> <p>Appropriation account for the nine-month period ended 31 December 2018</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td>Profit for the nine-month period</td> <td></td> <td style="text-align: right;">164 200</td> </tr> <tr> <td>Interest on drawings</td> <td></td> <td></td> </tr> <tr> <td>Papa</td> <td style="text-align: right;">2 160 (1)</td> <td></td> </tr> <tr> <td>Romeo</td> <td style="text-align: right;"><u>3 240</u> (1)</td> <td style="text-align: right;"><u>5 400</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">169 600</td> </tr> <tr> <td>Interest on capital</td> <td></td> <td></td> </tr> <tr> <td>Papa</td> <td style="text-align: right;">5 100 (1)</td> <td></td> </tr> <tr> <td>Romeo</td> <td style="text-align: right;"><u>8 400</u> (1)</td> <td style="text-align: right;">(13 500)</td> </tr> <tr> <td>Salary - Romeo</td> <td></td> <td style="text-align: right;"><u>(32 400)</u> (1)</td> </tr> <tr> <td>Profit available for distribution</td> <td></td> <td style="text-align: right;">123 700</td> </tr> <tr> <td>Share of profit</td> <td></td> <td></td> </tr> <tr> <td>Papa</td> <td></td> <td style="text-align: right;">61 850</td> </tr> <tr> <td>Romeo</td> <td></td> <td style="text-align: right;"><u>61 850</u> (1 of both)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>123 700</u></td> </tr> </tbody> </table>		\$	\$	Profit for the nine-month period		164 200	Interest on drawings			Papa	2 160 (1)		Romeo	<u>3 240</u> (1)	<u>5 400</u>			169 600	Interest on capital			Papa	5 100 (1)		Romeo	<u>8 400</u> (1)	(13 500)	Salary - Romeo		<u>(32 400)</u> (1)	Profit available for distribution		123 700	Share of profit			Papa		61 850	Romeo		<u>61 850</u> (1 of both)			<u>123 700</u>	(6)
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3(c)	<p>Award 1 mark for each correct figure as indicated. Award 1 mark for all correct labels and dates.</p> <p style="text-align: center;">Revaluation Account</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>31 December 2018</td> <td>Plant and equipment</td> <td>4 800 (1)</td> <td>31 December 2018</td> <td>Land and buildings</td> <td>38 000 (1)</td> </tr> <tr> <td></td> <td>Capital account -Papa -Romeo</td> <td>16 600 16 600 (1of for both)</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td><u>38 000</u></td> <td></td> <td></td> <td><u>38 000</u></td> </tr> </tbody> </table> <p>Or</p> <p style="text-align: center;">Revaluation Account</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>31 December 2018</td> <td>Plant and equipment</td> <td>36 800</td> <td>31 December 2018</td> <td>Plant and equipment</td> <td>32 000 (1for both)</td> </tr> <tr> <td></td> <td>Land and buildings</td> <td>145 000</td> <td></td> <td>Land and buildings</td> <td>183 000 (1for both)</td> </tr> <tr> <td></td> <td>Capital account -Papa -Romeo</td> <td>16 600 16 600 (1of for both)</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td><u>38 000</u></td> <td></td> <td></td> <td><u>38 000</u></td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	31 December 2018	Plant and equipment	4 800 (1)	31 December 2018	Land and buildings	38 000 (1)		Capital account -Papa -Romeo	16 600 16 600 (1of for both)						<u>38 000</u>			<u>38 000</u>	Date	Details	\$	Date	Details	\$	31 December 2018	Plant and equipment	36 800	31 December 2018	Plant and equipment	32 000 (1for both)		Land and buildings	145 000		Land and buildings	183 000 (1for both)		Capital account -Papa -Romeo	16 600 16 600 (1of for both)						<u>38 000</u>			<u>38 000</u>	(4)
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3(d)(i)	<p>Award 1 mark for each correct figure as indicated. Award 1 mark for all correct labels and dates.</p> <p style="text-align: center;">Capital Account - Romeo</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Details</th> <th>\$</th> <th>Date</th> <th>Details</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>31 December 2018</td> <td>Balance c/d</td> <td>156 600</td> <td>1 April 2018</td> <td>Balance b/d</td> <td>140 000</td> </tr> <tr> <td></td> <td></td> <td></td> <td>31 December 2018</td> <td>Revaluation</td> <td>16 600 (1of based on c)</td> </tr> <tr> <td></td> <td></td> <td><u>156 600</u></td> <td></td> <td></td> <td><u>156 600</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td>1 January 2019</td> <td>Balance b/d</td> <td>156 600 (1of)</td> </tr> </tbody> </table>	Date	Details	\$	Date	Details	\$	31 December 2018	Balance c/d	156 600	1 April 2018	Balance b/d	140 000				31 December 2018	Revaluation	16 600 (1of based on c)			<u>156 600</u>			<u>156 600</u>				1 January 2019	Balance b/d	156 600 (1of)	(3)
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Total for Question 3 = 19 marks

Question Number	Answer AO2 (1)	Mark
4(a)	Award marks as indicated. \$87 400 (1)	(1)

Additional guidance

No specific layout required.

Correct answer only scores 1 mark.

Question Number	Answer (AO2) 10	Mark																																				
4(b)	<p>Award marks for correct figures with labels as indicated.</p> <p style="text-align: center;">Lima Statement of profit or loss for the year ended 31 May 2019</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td>Revenue</td> <td></td> <td style="text-align: right;">146 000</td> </tr> <tr> <td>Cost of sales</td> <td></td> <td></td> </tr> <tr> <td>Opening inventory</td> <td style="text-align: right;">12 200</td> <td></td> </tr> <tr> <td>Purchases</td> <td style="text-align: right;"><u>87 400</u> (1of)</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">99 600</td> <td></td> </tr> <tr> <td>Closing inventory</td> <td style="text-align: right;"><u>(6 160)</u> (1of)</td> <td style="text-align: right;"><u>(93 440)</u> (1of)</td> </tr> <tr> <td>Gross profit</td> <td></td> <td style="text-align: right;">52 560 (1)</td> </tr> <tr> <td>General expenses</td> <td style="text-align: right;">3 675 (1of bal fig)</td> <td></td> </tr> <tr> <td>Wages W1</td> <td style="text-align: right;">18 285 (2)</td> <td></td> </tr> <tr> <td>Rent W2</td> <td style="text-align: right;"><u>8 700</u> (2)</td> <td style="text-align: right;">30 660</td> </tr> <tr> <td>Profit for the year</td> <td></td> <td style="text-align: right;">21 900 (1)</td> </tr> </tbody> </table> <p>W1 \$ 18 310 (410) (1) <u>385 (1)</u> 18 285</p> <p>W2 \$ 8 850 600 (1) <u>(750) (1)</u> 8 700</p>		\$	\$	Revenue		146 000	Cost of sales			Opening inventory	12 200		Purchases	<u>87 400</u> (1of)			99 600		Closing inventory	<u>(6 160)</u> (1of)	<u>(93 440)</u> (1of)	Gross profit		52 560 (1)	General expenses	3 675 (1of bal fig)		Wages W1	18 285 (2)		Rent W2	<u>8 700</u> (2)	30 660	Profit for the year		21 900 (1)	(10)
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4(c)	<p>Award marks as indicated up to a maximum of 2 marks.</p> <p>Assist in the preparation of financial statements (1) Helps to calculate correct profit or loss (1) Reduces/easier to check risk of fraud (1) Easier to identify errors (1)</p> <p>Accept any other appropriate responses.</p>	(2)

Question Number	Answer A03 (2)	Mark
4(d)	<p>Award 1 mark for identification and 1 mark for linked justification /reasoning.</p> <p>Lima is liable for the business debts meaning that she would have to pay these from her own personal assets (1) as Lima's liability is not limited to the amount invested in the business (1).</p> <p>Accept any other appropriate responses.</p>	(2)

Question Number	Answer AO4 (4) and AO5 (1)	Mark
4(e)	<p>Award up to max 4 mark for analysis. Award 1 mark for evaluation. Evaluation mark can only be awarded if at least two points are analysed.</p> <p>Sample answer: Both the current and liquid ratios have fallen, however Yanke still has sufficient current assets to pay short term debts without having to sell inventory (1) so should be able to fund the loan repayments (1).</p> <p>Yanke has an improving profitability (1) so should have sufficient profit to cover the loan interest (1).</p> <p>Yanke's assumption is correct as he has sufficient liquidity and profitability (1).</p> <p>Accept any other appropriate responses.</p>	(5)

Total for Question 4 = 20 marks

Question number	Answer AO1 (1)	Mark
5(a)(i)	Award mark as indicated. Investing activities (1) .	(1)

Question number	Answer AO1 (1)	Mark
5(a)(ii)	Award mark as indicated. Investing activities (1) .	(1)

Question Number	Answer AO2(2)	Mark
5(b)	Award marks as indicated. \$199 680 (2) W1 W1 249 600 (1) x \$0.80 = \$199 680 (1of)	(2)

Additional guidance

No specific layout required.

Correct answer only scores 2 marks.

Question Number	Answer A02 (12)	Mark																																																
5(c)	<p>Award marks for correct figures with labels as indicated.</p> <table border="1" data-bbox="229 338 1347 1411"> <thead> <tr> <th colspan="3" data-bbox="229 338 1347 421" style="text-align: center;">Netic Ltd Statement of cash flows for the year ended 30 April 2019</th> </tr> <tr> <th data-bbox="229 421 852 456"></th> <th data-bbox="852 421 1098 456" style="text-align: center;">\$</th> <th data-bbox="1098 421 1347 456" style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td data-bbox="229 456 852 533">Net cash used in operating activities</td> <td data-bbox="852 456 1098 533"></td> <td data-bbox="1098 456 1347 533" style="text-align: right;">(55 530) (1)</td> </tr> <tr> <td data-bbox="229 533 852 568">Investing activities</td> <td data-bbox="852 533 1098 568"></td> <td data-bbox="1098 533 1347 568"></td> </tr> <tr> <td data-bbox="229 568 852 645">Acquisition of land and buildings</td> <td data-bbox="852 568 1098 645" style="text-align: right;">(40 000) (1)</td> <td data-bbox="1098 568 1347 645"></td> </tr> <tr> <td data-bbox="229 645 852 721">Acquisition of machinery W1</td> <td data-bbox="852 645 1098 721" style="text-align: right;">(36 600) (2)</td> <td data-bbox="1098 645 1347 721"></td> </tr> <tr> <td data-bbox="229 721 852 797">Disposal proceeds of machinery</td> <td data-bbox="852 721 1098 797" style="text-align: right;">9 800 (1)</td> <td data-bbox="1098 721 1347 797"></td> </tr> <tr> <td data-bbox="229 797 852 869">Net cash used in investing activities</td> <td data-bbox="852 797 1098 869"></td> <td data-bbox="1098 797 1347 869" style="text-align: right;">(66 800) (1of)</td> </tr> <tr> <td data-bbox="229 869 852 904">Financing activities</td> <td data-bbox="852 869 1098 904"></td> <td data-bbox="1098 869 1347 904"></td> </tr> <tr> <td data-bbox="229 904 852 981">Issue of shares</td> <td data-bbox="852 904 1098 981" style="text-align: right;">199 680 (1of)</td> <td data-bbox="1098 904 1347 981"></td> </tr> <tr> <td data-bbox="229 981 852 1057">Repayment of bank loan</td> <td data-bbox="852 981 1098 1057" style="text-align: right;">(45 000) (1)</td> <td data-bbox="1098 981 1347 1057"></td> </tr> <tr> <td data-bbox="229 1057 852 1133">Equity dividend paid</td> <td data-bbox="852 1057 1098 1133" style="text-align: right;">(43 680) (1)</td> <td data-bbox="1098 1057 1347 1133"></td> </tr> <tr> <td data-bbox="229 1133 852 1205">Net cash from financing activities</td> <td data-bbox="852 1133 1098 1205"></td> <td data-bbox="1098 1133 1347 1205" style="text-align: right;">111 000 (1of)</td> </tr> <tr> <td data-bbox="229 1205 852 1281">Net decrease in cash and cash equivalents</td> <td data-bbox="852 1205 1098 1281"></td> <td data-bbox="1098 1205 1347 1281" style="text-align: right;">(11 330) (1of)</td> </tr> <tr> <td data-bbox="229 1281 852 1357">Cash and cash equivalents at the beginning of the year</td> <td data-bbox="852 1281 1098 1357"></td> <td data-bbox="1098 1281 1347 1357" style="text-align: right;">7 440</td> </tr> <tr> <td data-bbox="229 1357 852 1411">Cash and cash equivalents at the end of the year</td> <td data-bbox="852 1357 1098 1411"></td> <td data-bbox="1098 1357 1347 1411" style="text-align: right;">(3 890) (1 for both)</td> </tr> </tbody> </table> <p data-bbox="229 1447 874 1482">W1 \$17 300 +\$19 300 (1)= 36 600 (1of)</p>	Netic Ltd Statement of cash flows for the year ended 30 April 2019				\$	\$	Net cash used in operating activities		(55 530) (1)	Investing activities			Acquisition of land and buildings	(40 000) (1)		Acquisition of machinery W1	(36 600) (2)		Disposal proceeds of machinery	9 800 (1)		Net cash used in investing activities		(66 800) (1of)	Financing activities			Issue of shares	199 680 (1of)		Repayment of bank loan	(45 000) (1)		Equity dividend paid	(43 680) (1)		Net cash from financing activities		111 000 (1of)	Net decrease in cash and cash equivalents		(11 330) (1of)	Cash and cash equivalents at the beginning of the year		7 440	Cash and cash equivalents at the end of the year		(3 890) (1 for both)	(12)
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Question Number	Answer AO3 (4) AO5 (1)	Mark
5(d)	<p>Award 1 mark for each correctly identified point up to a maximum of 4 marks. Award 1 mark for supported decision.</p> <p>Sample answer: An issue of shares is a permanent form of capital whereas the bank loan would require repayment (1).</p> <p>Dividends on equity shares are discretionary but interest has to be paid on the bank loan. (1)</p> <p>Dividends are dependent on the profit for the year whereas the interest rate on the bank loan is fixed. (1)</p> <p>An issue of shares does not require security whereas a bank loan requires security, which may not be available (1).</p> <p>The directors were correct to make an issue of shares because of the flexibility it offers. (1)</p> <p>Accept any other appropriate responses.</p>	(5)

Total for Question 5 = 21 marks

TOTAL FOR PAPER = 100 MARKS