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

## 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.

Mark schemes must be read in conjunction with the question papers and the report on the examination.

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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)					
	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]
					ניבן
<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 (1) and 48 00		l accounts.	
(b)		Drakar			
		Balance sheet a	•		
Fixed as	coto	\$	\$	00 (1)	
Goodwill				<u>00</u> (3)	
Coodwin			<u> </u>		
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 o		-		
Trade cre		<u>(43 000)</u> (1	-	<b>~</b>	
Net curre	ent assets		<u></u>		
Craditors	e: amounts falling (	tuo in moro than	1 204 0	00	
	s: amounts falling o entures (2026)		-	<u>00</u> (1)	
Net asse	( )		<u>1 064 0</u>	、 /	
	apital and reserves		<u>100+0</u>	<u></u>	
	shares of \$1 each		650 0	00 <b>(4)</b>	
-	emium W4			00 (3)	
•	l earnings W5			<u>00</u> (3)	
Total equ	-		1 064 0		[23]
W2 (21 0 W3 500 W4 70 (1	(1) - 63 (1) = 87 (1) (200) (1) + (10 000) (1) + 50 (1) 100 (1) (1) + 150 (1) = 220 (1) - 30 (1) = 194	) (1) + 250 000 (1 ) = 650 (1) (1)	<b>)</b> + (30 000) <b>(1)</b> = 1	89 000 <b>(1)</b>	

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

	Ра	ge 3 Mark Scheme: Teachers' version						Syllabus	Paper
		<u> </u>	GCE A/AS LEVEL -	9706	42				
	(c)	Cheaper than public issue (0–3) Does not dilute the power base of the company (0–3) 1 mark for identification plus up to two further marks for development						[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 activitie ) + 58 <b>(2)</b> + 150 <b>(</b> (1 each)	
	(b)	Cash flov	w statement for the year o	ended 3	1 Ma	arch 2009	9 (1)		
		Net cash	g activities i inflow from operating ac on investments and servi		inan	256 ce	(1)		
		Interest p Taxation	paid			(28)	(1)		
		Corporat	ion tax paid expenditure and financial	investme	ents	(50)	(1)		
		Receipts	ts to acquire tangible fixed from the sale of fixed as vidends paid			. ,	• • •	00) + (250) + (150 0 + 12 <b>(1 each)</b>	0) <b>(1 each)</b>
		Equity di	vidends paid during the y outflow before financing			<u>(32)</u> (322)			
		Receipts	from issue of ordinary sh ent of debentures	nares		660 <u>(100)</u> <u>238</u>	(1)	0 + 360 <b>(1 each)</b>	[10]
	(c)	Reconcil	iation of net cash to move	ement in	net	debt			[19]
	(-)	Increase Cash use	in cash during year ed to repurchase debentu in net debt			238 <u>100</u> 338	(1)		
			at 1 April 2008 at 31 March 2009			( <u>348)</u> (10)			[5]

Direct 34 500 44 850 (2) W1 WIP 1 000	F	Page 4	Mark S	Scheme:	Teac	ners' versi	on	Syl	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/Novem	ber 2009	9	706	42
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	3 (a	1)			Р	rocess 1				
Raw materials       100 000       130 000 (1)       Animal feed       2 000       1 200 (1)         Labour       9 2 000       184 000 (1)       To process 3 45 000       180 000 (1cf)         Variable costs       9 2000       10 To process 3 36 000       150 400 (1cf)         Fixed costs $\frac{8 000}{377 200}$ (1)       Sales outlet       9 000 $\frac{37 600}{377 200}$ [8]         (c)       Process 1       45 000       186 000 (1cf)       Animal feed       625       375 (1)         Direct labour       44 000       5000 (1)       To sales       43 375       271 125 (1cf)       271 125 (1cf)         Variable costs       44 000       5000 (1)       To sales       43 375       271 125 (1cf)         Variable costs       44 000       5000 (1)       271 500       271 125 (1cf)         Variable costs       44 000       5000 (1)       271 500       188 (0)         Process 3       8 000 (1)       Animal feed       330       198 (0)         Direct       34 500       44 850 (2) W1       WIP       1 000       390 (2) W3       390 (1)       144 765 W5         Iabour       1 000       60 (3) W4       6 960       Finished goods       34 170       38 000 (1)	- (-	/	kg	\$				kg	\$	
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 $\frac{8 000}{377 200}$ (1of) 377 200 [10] (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 1 36 000 110 Animal feed 330 [271 500 [6] Process 3 kg \$ \$ kg \$ \$ Transfer from Process 1 36 000 150 400 (1) Animal feed 330 [98 (100 [100 [100 [100 [100 [100 [100 [100		Raw ma		130 0	00 (1	) Anir	nal feed		1 20	0 <b>(1)</b>
Fixed costs $\frac{8000}{377200}$ (1) Sales outlet 9000 $\frac{37600}{377200}$ [8] (b) \$4.18 (1of) 376 000 / 90 000 [1] (c) Process 2 Transfer from Process 1 Direct labour 44 000 66 000 (1of) Animal feed 625 375 (1) Direct labour 44 000 5500 (1) Fixed costs 44 000 5500 (1) Fixed costs 44 000 5500 (1) 271 500 271 500 [6] Process 3 kg \$ \$ kg \$ \$ Transfer from Process 1 1 000 390 (3) W2 45 240 Joinect labour 1 000 48 50 (2) W1 WIP 1 000 Finished goods 34 170 Fixed costs 34 500 (48 850 (2) W1 WIP 1 000 Finished goods 34 170 Fixed costs 34 500 (1) × 1.3 (1) = 44 850 W1 34 500 (1) × 1.3 (1) = 44 850 W2 1 000 (1) × 1.3 (1) = 60 W1 34 500 (1) × 1.3 (1) = 600 W2 1 000 (1) × 0.2 (1) × 0.3 (1) = 60 W2 1 000 (1) × 0.2 (1) × 0.3 (1) = 60 W3 34 500 (1) × 0.2 (1) × 0.3 (1) = 60 W4 1000 (1) × 0.2 (1) × 0.3 (1) = 60 W3 1000 (1) × 0.2 (1) × 0.3 (1) = 60 W4 1000 (1) × 0.2 (1) × 0.3 (1) = 60 W4 1000 (1) × 0.2 (1) × 0.3 (1) = 60 W4 1000 (1) × 0.2 (1) × 0.3 (1) = 60 W4 1000 (1) × 0.2 (1) × 0.3 (1) = 60 W5 150 400 (1) = 4237		Labour	92 000	184 0	00 <b>(1</b>	) Top	process 2	45 000	188 00	0 <b>(1of)</b>
$\frac{377 200}{377 200}$ (a) $\frac{377 200}{377 200}$ (b) \$4.18 (1of) 376 000 / 90 000 (1) (c) Process 2 kg \$ Transfer from Process 1 Direct labour Variable costs kg \$ \$ xg \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Variable	costs 92 000	55 20	00 (1	) Тор	process 3	36 000	150 40	0 (1of)
(b) \$4.18 (1of) $376\ 000\ /90\ 000$ [1] (c) Process 2 Transfer from Process 1 Direct labour Variable costs kg \$ \$ \$ kg \$ \$ \$ Transfer from Process 1 Lize d costs kg \$ \$ \$ kg \$ \$ \$ Transfer from Process 3 kg \$ \$ \$ kg \$ \$ \$ Transfer from Process 1 1000_390 (3) W2 44 000 5 500 (1) Fixed costs 1000_60 (3) W4 45 240 Fixed costs 1000_60 (3) W4 45 240 Finished goods 34 170 Fixed costs 1000_60 (2) W3 1000_60 (3) W4 Fixed costs 1000_60 (3) W4 (5) Finished goods 34 170 Fixed costs 1000_60 (1) $\times 1.3 (1) = 44\ 850$ W1 34 500 (1) $\times 1.3 (1) = 44\ 850$ W2 1000 (1) $\times 1.3 (1) = 44\ 850$ W2 1000 (1) $\times 1.3 (1) = 60$ W1 34 500 (1) $\times 0.2 (1) = 60$ W2 1000 (1) $\times 0.2 (1) = 60$ W1 34 500 (1) $\times 0.2 (1) = 60$ W1 34 500 (1) $\times 0.2 (1) = 60$ W2 1000 (1) $\times 0.2 (1) = 60$ W1 34 500 (1) $\times 0.2 (1) = 60$		Fixed co	osts	8 00	<u>)) (1</u>	) Sale	es outlet	9 000	37 60	<u>0</u> (1of)
(c) Process 2 kg \$ kg \$ kg \$ Transfer from Process 1 $45000$ 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) 12000 (1) 271 500 [6] Process 3 kg \$ \$ kg \$ \$ kg \$ \$ Transfer from Process 1 36 000 150 400 (1) Animal feed 330 198 ( Direct 34 500 44 850 (2) W1 WIP 1 000 Iabour 1 000 390 (3) W2 45 240 Process 1 Direct labour Variable costs 34 500 6 900 (2) W3 Variable costs 1 000 60 (3) W4 6 960 Fixed costs 34 500 6 900 (2) W3 Variable costs 1 Direct labour Variable costs 44 850 (6) W1 Fixed costs 1 000 60 (3) W4 6 960 Finished goods 34 170 (5) Fixed costs $34500 (1) \times 1.3 (1) = 44850$ Variable costs $144765W5$ Direct labour Variable costs $144765W5$ (1of) $144765W5$ Direct labour Variable costs $144850$ (20 (1) $\times 1.3 (1) = 390$ 0.3 (1) W1 34 500 (1) $\times 1.3 (1) = 44850$ W2 1000 (1) $\times 1.3 (1) = 44850$ W2 1000 (1) $\times 0.2 (1) \times 0.3 (1) = 60$ W1 34 500 (1) $\times 0.2 (1) \times 0.3 (1) = 60$ W1 34 500 (1) $\times 0.2 (1) \times 0.3 (1) = 60$ W1 1000 (1) $\times 0.2 (1) \times 0.3 (1) = 60$ W1 1000 (1) $\times 0.2 (1) \times 0.3 (1) = 60$ V3 150 400 (1) $\times 1.3 (1) = 4.237$ (1) $\times 1000 (1) = 4.237$				<u>377 20</u>	<u>00</u>				<u>377 20</u>	<u>0</u> [8]
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	(k	<b>)</b> \$4.18 <b>(1</b>	of) 376 000 / 9	0 000						[1]
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	(c	:)			Р	rocess 2				
Transfer from Process 1       45 000       188 000       (10f)       Animal feed       625       375       (1)         Direct labour       44 000       66 000       (1)       To sales       43 375       271 125       (10f)         Variable costs       44 000       5 500       (1)       To sales       43 375       271 125       (10f)         Variable costs       44 000       5 500       (1)       271 500       271 150       [6]         Process 3         kg       \$       kg       \$       \$       \$       \$       \$         Process 1       36 000       150 400       (1)       Animal feed       330       198 (         Direct       34 500       44 850       (2) W1       WIP       1 000       390 (3) W2       45 240       Process 1       4 237 W5       390 (10f)       4 237 W5       390 (10f)       44 850       (5)       \$       390 (10f)       144 765 W5       390 (10f)       (10f)       44 850       44 850       (2) 205 715       210 600       210 600       1200 (2) 205 715       210 600       210 600       210 600       210 600       210 600       210 600       210 600       210 600       1200 (1) × 1.3 (1) = 44 850 <t< td=""><td>(-</td><td>,</td><td></td><td>ka</td><td>•</td><td></td><td></td><td>k</td><td>a</td><td>\$</td></t<>	(-	,		ka	•			k	a	\$
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Variable costs       44 000       5 500 (1)         Fixed costs $12 000$ (1) $271 500$ $271 500$ $271 500$ $61$ Process 3       kg       \$       kg       \$       kg       \$       \$         Transfer from Process 1       36 000       150 400 (1)       Animal feed       330       198 (1)         Direct labour       34 500 44 850 (2) W1       WIP       1 000 $390 (3) W2$ 45 240       Process 1 $4 237 W5$ $390 \\ 60 \\ 60 \\ 60 \\ 60 \\ 60 \\ 60 \\ 60 \\ $						. ,				• •
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kg       \$       kg       \$       kg       \$         Transfer from Process 1       36 000       150 400 (1)       Animal feed       330       198 (1)         Direct labour       34 500       44 850 (2) W1       WIP       1 000       1 000       390 (3) W2       45 240       Process 1       4 237 W5       390       390 (10)       60 (10)       100       60 (10)       100       60 (10)       100       60 (10)       144 765 W5       144 765 W5       144 765 W5       (5)       144 765 W5       (5)       144 765 W5       144 765 W5       144 765 W5       144 765 W5       1200 (2)       205 715       210 600       210 600       210 600       210 600       210 600       210 600       210 600       1200 (2)       205 715       210 600       210 600       100 (1) × 1.3 (1) = 44 850       210 600       100 (1) × 0.3 (1) = 60       100 (1) × 0.3 (1) = 60       100 (1) × 0.3 (1) = 60       100 (1) × 0.3 (1) = 60       100 (1) × 0.3 (1) = 60       100 (1) × 0.3 (1) = 60       100 (1) × 0.3 (1) = 4.237 (1) × 1000 (1) = 4.237       100 (1) = 4.237       100 (1) = 4.237       100 (1) = 4.237       100 (1) = 4.237       100 (1) = 4.237       100 (1) = 4.237       100 (1) = 4.237       100 (1) = 4.237       100 (1) = 4.237       100 (1) = 4.237       100 (1) = 4.237       100 (1) = 4.237       100 (1)										
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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		1 000	390 <b>(3)</b> W2	45 240		Proces	s 1		4 237 \	N5、
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$						Direct	labour		390 <sup>-</sup>	
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$\begin{array}{cccc} & & & & & & & & & & & & & & & & & $						Finished	goods	34 170		
$\begin{array}{cccc} & & & & & & & & & & & & & & & & & $	Fixed costs			8 000	(1)					/5
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$\begin{array}{c} 210\ 600 \\ \hline 210\ 600\ \hline 210\ 600 \\ \hline 210\ 600\ \hline 210\ 600 \\ \hline 210\ 600\ \hline 210\ \hline 210\ 600\ \hline 210\ \hline 210$							• •	;	4 000 (0	
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W2 $1\ 000\ (1) \times 1.3\ (1) = 390$ $0.3\ (1)$ W3 $34\ 500\ (1) \times 0.2\ (1) = 6900$ W4 $1\ 000\ (1) \times 0.2\ (1) \times 0.3\ (1) = 60$ W5 $150\ 400\ (1) \div 35\ 500\ (1) = 4.237\ (1) \times 1000\ (1) = 4\ 237$				210 600						210 600
0.3 (1) W3 34 500 (1) × 0.2 (1) = 6900 W4 1 000 (1) × 0.2 (1) × 0.3 (1) = 60 W5 150 400 (1) $\div$ 35 500 (1) = 4.237 (1) × 1000 (1) = 4 237					)					
W3 34 500 (1) × 0.2 (1) = 6900 W4 1 000 (1) × 0.2 (1) × 0.3 (1) = 60 W5 150 400 (1) ÷ 35 500 (1) = 4.237 (1) × 1000 (1) = 4 237		<b>VVZ</b> I (		- 390						
<b>W5</b> 150 400 (1) $\div$ 35 500 (1) = 4.237 (1) $\times$ 1000 (1) = 4.237			500 <b>(1)</b> × 0.2 <b>(1</b> )							
				• • •		<b>1)</b> x 1000 /	( <b>1)</b> = 4 23	7		
		110 10	0 <del>1</del> 00 (1) · 00 00							

		eme: Teachers' version	Syllabus	Paper
G	CE A/AS LEVE	9706	42	
(d) process 2	6.25 <b>(1of)</b>	(271 125 / 43 375)		[1]
process 3		(205 715 / 34 170)		[1]

(e) Any suitable example.

[1]