#### **Location Entry Codes**

As part of CIE's continual commitment to maintaining best practice in assessment, CIE uses different variants of some question papers for our most popular assessments with large and widespread candidature. The question papers are closely related and the relationships between them have been thoroughly established using our assessment expertise. All versions of the paper give assessment of equal standard.

The content assessed by the examination papers and the type of questions is unchanged.

This change means that for this component there are now two variant Question Papers, Mark Schemes and Principal Examiner's Reports where previously there was only one. For any individual country, it is intended that only one variant is used. This document contains both variants which will give all Centres access to even more past examination material than is usually the case.

The diagram shows the relationship between the Question Papers, Mark Schemes and Principal Examiners' Reports that are available.

| Question Paper                   | Mark Scheme                   | Principal Examiner's<br>Report                |
|----------------------------------|-------------------------------|---|
| Introduction                     | Introduction                  | Introduction                                  |
| First variant Question Paper     | First variant Mark Scheme     | First variant Principal<br>Examiner's Report  |
| Second variant Question<br>Paper | Second variant Mark<br>Scheme | Second variant Principal<br>Examiner's Report |

Who can I contact for further information on these changes? Please direct any questions about this to CIE's Customer Services team at: international@cie.org.uk

The titles for the variant items should correspond with the table above, so that at the top of the first page of the relevant part of the document and on the header, it has the words:

• First variant Question Paper / Mark Scheme / Principal Examiner's Report

or

• Second variant Question Paper / Mark Scheme / Principal Examiner's Report

as appropriate.

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UNIVERSITY OF CAMBRIDGE INTERNATIONAL EXAMINATIONS General Certificate of Education Advanced Subsidiary Level and Advanced Level

| ACCOUNTING<br>Paper 2 Struct |                     | 9706/21<br>Mav/June 2009 |
|------------------------------|---------------------|--------------------------|
| CENTRE<br>NUMBER             | CANDIDATE<br>NUMBER |                          |
| CANDIDATE<br>NAME            |                     |                          |

Candidates answer on the Question Paper. No Additional Materials are required.

#### **READ THESE INSTRUCTIONS FIRST**

Write your Centre number, candidate number and name on all the work you hand in.

Write in dark blue or black pen.

You may use a soft pencil for rough working.

Do not use staples, paper clips, highlighters, glue or correction fluid.

DO NOT WRITE IN ANY BARCODES.

Answer all questions. All accounting statements are to be presented in good style. Workings must be shown. You may use a calculator.

At the end of the examination, fasten all your work securely together. The number of marks is given in brackets [] at the end of each question or part question.

| For Examiner's Use |  |
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| Total              |  |

1 hour 30 minutes

This document consists of 13 printed pages and 3 blank pages.



**UNIVERSITY** of CAMBRIDGE International Examinations

[Turn over

For Examiner's Use

**1** Suhail is a sole trader who provides the following information.

Suhail's assets and liabilities, other than bank, were as follows:

|                        | 1 April 2008<br>\$ | 31 March 2009<br>\$ |
|------------------------|--------------------|---------------------|
| Premises at cost       | 200 000            | 200 000             |
| Fixtures at book value | 24 000             | 18 000              |
| Vehicles at book value | 30 000             | 22 500              |
| Stock                  | 82 150             | 76 500              |
| Debtors                | 66 340             | 60 870              |
| Cash                   | 510                | 510                 |
| Creditors              | 64 300             | 71 200              |

There were no purchases or sales of fixed assets during the year ended 31 March 2009.

A summary of Suhail's bank statement for the year ended 31 March 2009 is shown below.

|                              | Dr      | Cr      | Balance          |
|------------------------------|---------|---------|------------------|
|                              | \$      | \$      | \$               |
| Bank balance at 1 April 2008 |         |         | 61 000 overdrawn |
| Receipts from debtors        |         | 841 030 | 780 030          |
| Payments to creditors        | 605 190 |         | 174 840          |
| Rent and rates               | 12 590  |         | 162 250          |
| Electricity                  | 17 145  |         | 145 105          |
| Advertising                  | 19 325  |         | 125 780          |
| Wages                        | 65 100  |         | 60 680           |
| Sales commission paid        | 14 250  |         | 46 430           |
| Drawings                     | 28 500  |         | 17 930           |

Suhail's creditors had allowed him discount of \$19 000 during the year.

All purchases and sales are on credit.

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| REQUIRED For |    |  | For               |
|--------------|----|--|-------------------|
| (            | a) | Prepare Suhail's trading and profit and loss account for the year ended 31 March 2009. | Examiner's<br>Use |
|              |    |  |                   |
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| <br>For<br>Examiner's<br>Use |
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| (b) | Prepare Suhail's balance sheet at 31 March 2009. |
|-----|--|
|-----|--|

| [9] |
|-----|

9706/21/M/J/09

Suhail's capital at 1 April 2007 was \$250 000.

The following were Suhail's trading figures for the year ended 31 March 2008:

|                                  | \$      |
|----------------------------------|---------|
| Sales                            | 820 000 |
| Gross profit                     | 161 000 |
| Expenses other than depreciation | 102 000 |
| Drawings                         | 22 000  |

Depreciation was provided for as follows: Fixtures, 20 % straight line Vehicles, 25 % reducing balance.

#### REQUIRED

- (c) In order to compare Suhail's performance between the years ended 31 March 2008 and 31 March 2009, calculate, to **two** decimal places:
  - (i) two profitability ratios;

|      | [2]                   |
|------|-----------------------|
| (ii) | two liquidity ratios. |
|      |                       |
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For Examiner's Use

(iii) Using the ratios calculated in (c)(i) and (ii), comment briefly on Suhail's performance over the two years. Examiner's ..... ..... .....

..... [5] .....

[Total: 30]

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Question 2 is on the next page.

[Turn over

**2** A During the year ended 31 March 2007 Jeremiah lost money through customers not paying the amounts due to him. On 1 April 2007 he set up a provision for doubtful debts account.

8

For Examiner's Use

#### REQUIRED

(a) (i) Give one reason why Jeremiah decided to set up this account.

[2]

(ii) Describe **two** factors Jeremiah might consider when deciding the amount to be provided for in the provision for doubtful debts account.

[2]

(iii) Explain the difference between the accounting treatment of a bad debt and a doubtful debt.

[2]

On 1 April 2008, Jeremiah's provision for doubtful debts account had a balance of \$8000. This consisted of an anticipated loss of \$2500 which was the total owed by a debtor, Uriah, who had been declared bankrupt, and a general provision of \$5500, which was  $2\frac{1}{2}$ % of **all** of his debtors.

On 31 May 2008 Liew, who owed Jeremiah \$1200, paid Jeremiah only \$0.40 for every dollar owed. The remainder was written off as a bad debt.

On 30 June 2008, Uriah paid Jeremiah \$0.35 for every dollar owed, in **final** settlement of his account.

On 28 February 2009 Jeremiah wrote off \$300 of overdue debts from various debtors.

On 31 March 2009 Jeremiah's total debtors amounted to \$205 000 and he adjusted his provision for doubtful debts account to 3% of that amount.

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| rep<br>1 N | pare in Jeremiah's ledgers the following accounts for the year ended March 2009.   |
|------------|--|
| i)         | Provision for doubtful debts account;  |
|            |  |
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|            | [3]  |
| ii)        | Bad debts account.   |
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|            | [4]  |
|            | 31 March 2009 Khalil, whose debt of \$3000 had been written off in 2007, after he expectedly left the country, returned and paid the amount due. |
| RE         | QUIRED   |
| iii)       | Prepare in Jeremiah's ledgers the bad debts recovered account for the year ended 31 March 2009.  |
|            |  |
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[Turn over

**B** Lari, a retailer whose financial year ends on 31 May, failed to check his stock until 8 June in 2009. At that date his stock at cost was valued at \$72 200. Lari's mark-up is 30 % on cost.

¢

During the first 8 days of June, the following transactions took place:

|       |                                       | φ      |
|-------|---------------------------------------|--------|
| (i)   | Purchases of goods for resale         | 21 200 |
| (ii)  | Purchases returns                     | 510    |
| (iii) | Sales                                 | 25 740 |
| (iv)  | Sales returns (at selling price)      | 273    |
| (v)   | Goods taken for personal use, at cost | 700    |
|       |                                       |        |

After taking stock, Lari discovered that the following items had been included in the valuation at 8 June:

- (vi) A parcel of stock which had been water-damaged. This had been on sale for \$390 but was now worthless.
- (vii) Stock which had cost \$1200 but was now out of fashion and would have to be sold for \$400 less than cost.
- (viii)Goods costing \$950 which Lari had acquired on a sale or return basis. He had not decided whether or not to keep them.
- (ix) Goods, sold during May for \$1560, which were awaiting collection by a customer.

#### REQUIRED

(a) Explain the difference between mark-up and margin.

[2]

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(b) Prepare a statement to calculate the correct value of stock at cost at 31 May 2009. Begin your calculation with the original stock valuation of \$72 200. Show **all** workings.

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| [13]       |
|------------|
| [Total 30] |

9706/21/M/J/09

3 Gala Sounds Ltd manufactures DVD players which sell for \$80 each. Production is 150 000 units per annum, all of which are sold.

12

Unit costs at that level of production are:

|                    | \$ |
|--------------------|----|
| Direct materials   | 40 |
| Direct labour      | 8  |
| Variable overheads | 10 |
| Fixed overheads    | 11 |

#### REQUIRED

(a) Calculate one year's total profit or loss.

......[7]

The sales manager believes that if the selling price could be reduced to \$75 per unit, an additional 50 000 units would be sold.

The existing production of 150 000 units is based on a single day shift working a full day without overtime. The sales manager believes that an evening shift might also be introduced, using one-third of the number of workers employed on the day shift. This would mean that an annual total of 200 000 units could be produced.

As a result of the changes, the following would take place:

- To compensate for unsocial hours, evening shift workers will be paid an additional \$2 1 per unit.
- 2 Variable overheads for the evening shift increase by 10%.
- 3 Economies of scale mean that a discount of 15 % will be received on purchase of all direct materials.
- 4 Fixed costs increase by \$1 000 000.

All production will continue to be sold.

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| RE  | QUIRED  | For<br>Examiner's |
|-----|---|-------------------|
| (b) | Calculate the <b>additional</b> profit or loss on the introduction of the new shift system. | Use               |
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Other factors need to be taken into consideration before introducing a new shift system.

#### REQUIRED

(c) Discuss, briefly, three of these factors.

[6] [Total: 30]

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UNIVERSITY OF CAMBRIDGE INTERNATIONAL EXAMINATIONS General Certificate of Education Advanced Subsidiary Level and Advanced Level

| ACCOUNTING<br>Paper 2 Struct | ured Questions |           | 9706/22<br>May/June 2009 |
|------------------------------|----------------|-----------|--------------------------|
| CENTRE<br>NUMBER             |                | CANDIDATE |                          |
| CANDIDATE<br>NAME            |                |           |                          |

Candidates answer on the Question Paper. No Additional Materials are required.

#### READ THESE INSTRUCTIONS FIRST

Write your Centre number, candidate number and name on all the work you hand in.

Write in dark blue or black pen.

You may use a soft pencil for rough working.

Do not use staples, paper clips, highlighters, glue or correction fluid.

DO NOT WRITE IN ANY BARCODES.

Answer **all** questions. All accounting statements are to be presented in good style. Workings must be shown. You may use a calculator.

At the end of the examination, fasten all your work securely together. The number of marks is given in brackets [] at the end of each question or part question.

| For Examiner's Use |  |
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UNIVERSITY of CAMBRIDGE International Examinations

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For Examiner's Use

**1** Suhail is a sole trader who provides the following information.

Suhail's assets and liabilities, other than bank, were as follows:

|                        | 1 April 2008 | 31 March 2009 |
|------------------------|--------------|---------------|
|                        | \$           | \$            |
| Premises at cost       | 200 000      | 200 000       |
| Fixtures at book value | 24 000       | 18 000        |
| Vehicles at book value | 30 000       | 22 500        |
| Stock                  | 82 150       | 76 500        |
| Debtors                | 66 340       | 60 870        |
| Cash                   | 510          | 510           |
| Creditors              | 64 300       | 71 200        |

There were no purchases or sales of fixed assets during the year ended 31 March 2009.

A summary of Suhail's bank statement for the year ended 31 March 2009 is shown below.

|                              | Dr      | Cr      | Balance          |
|------------------------------|---------|---------|------------------|
|                              | \$      | \$      | \$               |
| Bank balance at 1 April 2008 |         |         | 61 000 overdrawn |
| Receipts from debtors        |         | 841 030 | 780 030          |
| Payments to creditors        | 605 190 |         | 174 840          |
| Rent and rates               | 12 590  |         | 162 250          |
| Electricity                  | 17 145  |         | 145 105          |
| Advertising                  | 19 325  |         | 125 780          |
| Wages                        | 65 100  |         | 60 680           |
| Sales commission paid        | 14 250  |         | 46 430           |
| Drawings                     | 28 500  |         | 17 930           |

Suhail's creditors had allowed him discount of \$19 000 during the year.

All purchases and sales are on credit.

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| REQUIRED For |     |  |                   |
|--------------|-----|--|-------------------|
| (            | (a) | Prepare Suhail's trading and profit and loss account for the year ended 31 March 2009. | Examiner's<br>Use |
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9706/22/M/J/09

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| <br>For<br>Examiner's<br>Use |
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| (b) | Prepare Suha | il's balance | sheet at 31 | March 200 | )9. |
|-----|--------------|--------------|-------------|-----------|-----|
|-----|--------------|--------------|-------------|-----------|-----|

| [9] |
|-----|

4

Suhail's capital at 1 April 2007 was \$250 000.

The following were Suhail's trading figures for the year ended 31 March 2008:

|                                  | \$      |
|----------------------------------|---------|
| Sales                            | 820 000 |
| Gross profit                     | 161 000 |
| Expenses other than depreciation | 102 000 |
| Drawings                         | 22 000  |

Depreciation was provided for as follows: Fixtures, 20 % straight line Vehicles, 25 % reducing balance.

#### REQUIRED

- (c) In order to compare Suhail's performance between the years ended 31 March 2008 and 31 March 2009, calculate, to **two** decimal places:
  - (i) two profitability ratios;

|      | [2]                   |
|------|-----------------------|
| (ii) | two liquidity ratios. |
|      |                       |
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For Examiner's Use

(iii) Using the ratios calculated in (c)(i) and (ii), comment briefly on Suhail's performance over the two years. Examiner's ..... ..... .....

For

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..... [5] ..... [Total: 30]

6

9706/22/M/J/09

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9706/22/M/J/09

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[Turn over

**2** A During the year ended 31 March 2007 Jeremiah lost money through customers not paying the amounts due to him. On 1 April 2007 he set up a provision for doubtful debts account.

8

For Examiner's Use

#### REQUIRED

(a) (i) Give one reason why Jeremiah decided to set up this account.

[2]

(ii) Describe **two** factors Jeremiah might consider when deciding the amount to be provided for in the provision for doubtful debts account.

[2]

(iii) Explain the difference between the accounting treatment of a bad debt and a doubtful debt.

[2]

On 1 April 2008, Jeremiah's provision for doubtful debts account had a balance of \$8000. This consisted of an anticipated loss of \$2500 which was the total owed by a debtor, Uriah, who had been declared bankrupt, and a general provision of \$5500, which was  $2\frac{1}{2}$ % of **all** of his debtors.

On 31 May 2008 Liew, who owed Jeremiah \$1200, paid Jeremiah only \$0.40 for every dollar owed. The remainder was written off as a bad debt.

On 30 June 2008, Uriah paid Jeremiah \$0.35 for every dollar owed, in **final** settlement of his account.

On 28 February 2009 Jeremiah wrote off \$300 of overdue debts from various debtors.

On 31 March 2009 Jeremiah's total debtors amounted to \$205 000 and he adjusted his provision for doubtful debts account to 3% of that amount.

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| rep<br>1 N | pare in Jeremiah's ledgers the following accounts for the year ended larch 2009.  |
|------------|---|
| i)         | Provision for doubtful debts account;   |
|            |   |
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| ii)        | Bad debts account.  |
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|            | [4]   |
|            | 31 March 2009 Khalil, whose debt of \$3000 had been written off in 2007, after he xpectedly left the country, returned and paid the amount due. |
| RE         | QUIRED  |
| (iii)      | Prepare in Jeremiah's ledgers the bad debts recovered account for the year ended 31 March 2009.   |
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9706/22/M/J/09

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**B** Lari, a retailer whose financial year ends on 31 May, failed to check his stock until 8 June in 2009. At that date his stock at cost was valued at \$72 200. Lari's mark-up is 30 % on cost.

¢

During the first 8 days of June, the following transactions took place:

|       |                                       | φ      |
|-------|---------------------------------------|--------|
| (i)   | Purchases of goods for resale         | 21 200 |
| (ii)  | Purchases returns                     | 510    |
| (iii) | Sales                                 | 25 740 |
| (iv)  | Sales returns (at selling price)      | 273    |
| (v)   | Goods taken for personal use, at cost | 700    |
|       |                                       |        |

After taking stock, Lari discovered that the following items had been included in the valuation at 8 June:

- (vi) A parcel of stock which had been water-damaged. This had been on sale for \$390 but was now worthless.
- (vii) Stock which had cost \$1200 but was now out of fashion and would have to be sold for \$400 less than cost.
- (viii)Goods costing \$950 which Lari had acquired on a sale or return basis. He had not decided whether or not to keep them.
- (ix) Goods, sold during May for \$1560, which were awaiting collection by a customer.

#### REQUIRED

(a) Explain the difference between mark-up and margin.

[2]

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(b) Prepare a statement to calculate the correct value of stock at cost at 31 May 2009. Begin your calculation with the original stock valuation of \$72 200. Show **all** workings.

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| [13] |
|------|

[Total: 30]

[Turn over

9706/22/M/J/09

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**3** Alberta Limited produces one product, plates, for which the following information is available.

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|     |       | Selling price<br>Direct materials<br>Direct labour<br>Variable overheads<br>Total fixed costs (per annum)<br>Sales per annum (units) | \$ per unit<br>12.00<br>5.00<br>2.80<br>2.20<br>\$240 000<br>400 000 |
|-----|-------|--|--|
| RE  | QUIF  | RED  |  |
| (a) | Usir  | ng the information above, calculate  | e the following:   |
|     | (i)   | break-even point in units <b>and</b> sale  | es value;  |
|     |       |  |  |
|     |       |  |  |
|     |       |  |  |
|     |       |  |  |
|     |       |  | [6]  |
|     | (ii)  | profit for one year, clearly showin  | g the contribution per unit;   |
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|     |       |  | [4]  |
|     | (iii) | margin of safety in units and as a   | percentage of sales.   |
|     | ( )   | 0  |  |
|     |       |  |  |
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|     |       |  | [4]  |

9706/22/M/J/09

Alberta Limited is now considering extending the product range by adding two products, cups and saucers. The fixed costs would double to \$480 000 if **any** new product was introduced.

The following information is available for the additional products.

| Selling price<br>Direct materials<br>Direct labour<br>Variable overheads | Cups<br>\$ per unit<br>18.00<br>7.20<br>4.80<br>3.00 | Saucers<br>\$ per unit<br>26.00<br>14.00<br>4.20<br>1.80 |
|--|--|--|
| Sales per annum (units)  | 100 000  | 60 000   |

The current workforce is operating at full capacity in the production of the plates. There is, however, machine capacity available to undertake the production of both cups and saucers.

Alberta Limited extended their product range by adding both products.

#### REQUIRED

(b) Calculate the maximum profit for one year that Alberta Limited could achieve if it was to produce plates, cups and saucers. Show the contribution **per unit** and **total** contribution for **each** product.

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For

Examiner's Use

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(c) Explain the implications for the local community if Alberta Limited decides to extend its product range.

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| [6]         |
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| [Total: 30] |

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