www.dynamicpapers.com

Pearson

Mark Scheme (Results)

November 2025

Pearson Edexcel International GCSE in Accounting
4AC1/01

Unit 1: Introduction to Bookkeeping and Accounting

www.dynamicpapers.com

Edexcel and BTEC Qualifications

Edexcel and BTEC qualifications are awarded by Pearson, the UK's largest awarding body. We provide a wide range of qualifications including academic, vocational, occupational and specific programmes for employers. For further information visit our qualifications websites at www.edexcel.com or www.btec.co.uk. Alternatively, you can get in touch with us using the details on our contact us page at www.edexcel.com/contactus

Pearson: helping people progress, everywhere

Pearson aspires to be the world's leading learning company. Our aim is to help everyone progress in their lives through education. We believe in every kind of learning, for all kinds of people, wherever they are in the world. We've been involved in education for over 150 years, and by working across 70 countries, in 100 languages, we have built an international reputation for our commitment to high standards and raising achievement through innovation in education. Find out more about how we can help you and your students at:

www.pearson.com/uk

November 2025
Question Paper Log Number P78948A
Publication Code 4AC1_01_2511_MS
All the material in this publication is copyright
© Pearson Education Ltd 2025

www.dynamicpapers.com

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.

www.dynamicpapers.com

Question Number	Answer	Mark
	Award 1 mark as indicated for each question.	
1	**D Statement of account**	**(1)**
2	**D Discount received**	**(1)**
3	**B Sale of goods on credit**	**(1)**
4	**A Cash book**	**(1)**
5	**C Profit for the year**	**(1)**
6	**D The total amount owing to credit suppliers**	**(1)**
7	**C Objectivity**	**(1)**
8	**D To spread the cost over its useful life**	**(1)**
9	**D Money measurement**	**(1)**
10	**B $180**	**(1)**

TOTAL FOR QUESTIONS 1-10 = 10 MARKS

www.dynamicpapers.com

Question Number	Answer	Mark
11(a)	**Award mark as indicated.** The journal **(1)**	**(1)**

Question Number	Answer	Mark
11(b(i))	**Award marks as indicated.**	**(2)**

Account to be debited	**Account to be credited**
Irrecoverable debts **(1)**	Trade receivables (control) **(1)**

Question Number	Answer	Mark
11(b)(ii)	**Award marks as indicated.**	**(2)**

Account to be debited	**Account to be credited**
Income statement **(1)**	Provision for irrecoverable debts **(1)**

TOTAL FOR QUESTION 11 = 5 MARKS

www.dynamicpapers.com

<table>
<tr><th>Question Number</th><th>Answer</th><th>Mark</th></tr>
<tr><td>12</td><td>Award marks as indicated.
<table>
<tr><th>Transaction</th><th>Source document</th></tr>
<tr><td>Sale of goods to a credit customer</td><td>Sales invoice</td></tr>
<tr><td>Receipt from a customer by credit transfer</td><td>Remittance advice / bank statement (1)</td></tr>
<tr><td>Return of goods to a credit supplier</td><td>Credit note (1)</td></tr>
<tr><td>Purchase of a non-current asset on credit</td><td>Purchase invoice (1)</td></tr>
<tr><td>Receipt of bank interest</td><td>Bank statement (1)</td></tr>
<tr><td>Issue of a cheque for personal use</td><td>Cheque counterfoil (1)</td></tr>
</table></td><td>(5)</td></tr>
</table>

TOTAL FOR QUESTION 12 = 5 MARKS

<table>
<tr><th>Question Number</th><th>Answer</th><th>Marks</th></tr>
<tr><td>13</td><td>Award marks as indicated.
<table>
<tr><th></th><th>Debit side</th><th>Credit side</th><th>No entry</th></tr>
<tr><td>Cash sales</td><td></td><td></td><td>✓ (1)</td></tr>
<tr><td>Contra to trade payables control account</td><td></td><td>✓ (1)</td><td></td></tr>
<tr><td>Discount allowed</td><td></td><td>✓ (1)</td><td></td></tr>
<tr><td>Interest charged to customer</td><td>✓ (1)</td><td></td><td></td></tr>
<tr><td>Returns outwards</td><td></td><td></td><td>✓ (1)</td></tr>
</table></td><td>(5)</td></tr>
</table>

TOTAL FOR QUESTION 13 = 5 MARKS

TOTAL MARKS FOR SECTION A = 25 MARKS

www.dynamicpapers.com

Question Number	Answer	Mark
14(a)(i)	**Award marks as indicated for correct dates, details and amounts in combination.** **Purchases Day Book** **Date** / **Supplier** / **$** / July 4 / Sui / 527 / **(1)** 29 / Sui / 340 / **(1)** 31 / Total / 867 / **(1of)**	**(3)**

Question Number	Answer	Mark
14(a)(ii)	**Award marks as indicated for correct dates, details and amounts in combination.** **Purchase Returns Day Book** **Date** / **Supplier** / **$** / July 10 / Sui / 68 / **(1)** 31 / Total / 68 / **(1of)**	**(2)**

Question Number	Answer	Mark
14(b)	**Award marks as indicated for correct dates, details and amounts in combination.** **Purchases Account** **Date** / **Details** / **$** / **Date** / **Details** / **$** July 1 / Balance b/d / 12 868 / July 31 / Income statement / 13 735 **(1of)** 31 / Purchases (Day Book) / 867 **(1of)** / / / / / 13 735 / / / 13 735	**(2)**

www.dynamicpapers.com

Question Number	Answer	Mark
14(c)	**Award marks for correct dates, details and amounts in combination.**	**(8)**

Sui Account

Date 2025	**Details**	**$**	**Date 2025**	**Details**	**$**
Jul 8	Cash book / Bank	1 463 **(1)**	Jul 1	Balance b/d	1 540 **(1)**
	Cash book / discount received	77 **(1)**	4	Purchases (day book)	527 **(1of)**
10	Purchases returns (day book)	68 **(1of)**	29	Purchases (day book)	340 **(1of)**
25	Cash book / Bank	459 **(1of)**			
31	Balance c/d	340			
		2 407			2 407
			Aug 1	Balance b/d	340 **(1)**

TOTAL FOR QUESTION 14 = 15 MARKS

www.dynamicpapers.com

Question Number	Answer	Mark
15 (a)	**Award marks for correct account and amount in combination.**	**(10)**

Journal

Error	Account	Debit $	Credit $	
1	Drawings	183		**(1)**
	Purchases		183	**(1)**
2	Returns inwards	290		**(1)**
	Returns outwards	290		**(1)**
	Suspense		580	**(1)**
3	Martina	108		**(1)**
	Michael		108	**(1)**
4	Bank	27		**(1)**
	Suspense	94		**(1)**
	Commission received		121	**(1)**

www.dynamicpapers.com

Question Number	Answer	Mark
15(b)	**Award up to two marks for identification and up to two marks for linked development of each valid point up to a maximum of four marks and one mark for a conclusion.** **Sample answer** The trial balance provides a summary listing of all account balances **(1)** which facilitates speedy and accurate preparation of the financial statements **(1)**. However, not all errors (for example an error of commission or an error of principle) will be identified, **(1)**, as these do not affect the balancing of the trial balance **(1)**. Overall, preparation of the trial balance is an essential step towards preparing a true and fair view of the state of the business's affairs **(1).** **Accept any other appropriate responses.**	**(5)**

TOTAL FOR QUESTION 15 = 15 MARKS

www.dynamicpapers.com

Question Number	Answer	Mark
16(a)	**Award marks for figures as indicated.** **Award one mark for all correct dates and details.**	**(7)**

Stationery Account

Date	Details	$	Date	Details	$
2024 Jul 1	Balance b/d	420 **(1)**	2025 Jun 30	Drawings	65 **(1)**
2025 Jun 30	Cash book / Bank	1 070 **(1)**		Income statement	1 230 **(1)**
				Balance c/d	325
	Balance c/d	130			
		1 620			1 620
Jul 1	Balance b/d	325 **(1)**	Jul 1	Balance b/d	130 **(1)**

Question Number	Answer	Mark
16(b)	**Award marks for figures as indicated.** **Award one mark for all correct dates and details.**	**(5)**

Rent Receivable Account

Date	Details	$	Date	Details	$
2025 Jun 30	Income statement	6 080 **(1)**	2024 Jul 1	Balance b/d	600 **(1)**
			2025 Jun 30	Cash book / bank	5 200 **(1)**
				Balance c/d	280
		6 080			6 080
Jul 1	Balance b/d	280 **(1)**			

www.dynamicpapers.com

Question Number	Answer	Mark
16(c)	**Award marks as indicated** • Firewalls **(1)** • Anti-virus software **(1)** • Secure passwords **(1)**	**(3)**

TOTAL FOR QUESTION 16 = 15 MARKS

www.dynamicpapers.com

Question Number	Answer	Mark
17(a)(i)	**Award 1 mark for identification and 1 mark for linked development.** The purchase or improvement of a **non-current asset (1)** with the benefit expected to last **more than one year** / appears on the **statement of financial position (1).**	**(2)**

Question Number	Answer	Mark
17(a)(ii)	**Award 1 mark for identification and 1 mark for linked development.** The **day-to-day running costs** of the business **(1)** with the benefit expected to last **less than one year** / appears on the **income statement (1).**	**(2)**

Question Number	Answer	Mark
17(b)(i)	**Award mark as indicated.** $46 400 **(1)**	**(1)**

Question Number	Answer	Mark
17(b)(ii)	**Award mark as indicated.** $2 300 **(1)**	**(1)**

Question Number	Answer	Mark
17(b)(iii)	**Award mark as indicated.** Overstated: Understated: No effect: ✓ **(1)**	**(1)**

www.dynamicpapers.com

Question Number	Answer	Mark
17(c)(i)	**Award mark as indicated.** $23 360 **(1)**	**(1)**

Question Number	Answer	Mark
17(c)(ii)	**Award marks for correct details and amounts in combination.**	**(7)**

Disposal Account

Date	Details	$	Date	Details	$
2024 Aug 1	Machinery cost	36 500 **(1)**	2024 Aug 1	Machinery provision for depreciation	13 140 **(2/1of)**
2025 Jun 30	Income statement	1 240 **(2/1of)**		Cash book /Bank	8 200 **(1)**
				(Gerhardt) loan	16 400 **(1)**
		37 740			37 740

TOTAL FOR QUESTION 17 = 15 MARKS

www.dynamicpapers.com

Question Number	Answer	Mark
18(a)	**Award marks for correct dates, details and amounts in combination.**	**(10)**

Cash Book

2025 Aug	Details	Discount $	Cash $	Bank $	2025 Aug	Details	Discount $	Cash $	Bank $
Aug 1	Balance b/d		112 *		Aug 1	Balance b/d			425 **(1fb)**
5	(Cash) sales		835 **(1)**		2	ROH	26 *		494 **(1fb)**
13	Cash			795 **(1)**	8	Slater			320 **(1)**
15	Alzate	49 *		931 **(1fb)**	13	Bank		795 **(1)**	
					21	NY Electric			220 **(1)**
					28	Cleaner		35 **(1)**	
					31	Balances c/d		117	2 67
		49	947	1 726			26	947	1 726
Sep 1	Balances b/d		117 *	267 **(1of fb)**					

www.dynamicpapers.com

Question Number	Answer	Mark
18(b)	**Award up to two marks for identification and up to two marks for linked development of each valid point up to a maximum of four marks and one mark for a conclusion.** **Sample answer** Maintaining a petty cash book would avoid overcrowding the main cash book with lots of small cash payments **(1)** enabling a business to keep easier track of cash transactions **(1).** However, maintaining a petty cash book may be time consuming **(1)** and Kate may have to employ additional staff which will increase her expenses **(1).** It would be beneficial for a business to maintain a separate petty cash book **(1).**	**(5)**

TOTAL FOR QUESTION 18 = 15 MARKS

TOTAL MARKS FOR SECTION B = 75 MARKS

TOTAL MARKS FOR PAPER = 100 MARKS