

NOTE: The main points are extracted and given, you are supposed to **describe** by using this note in your answer sheet.

NOTE: The number in brackets () generate the mark you will hold if you include the points in your answer.

Q1 Why is petty cash book opened?

Ans:

- To monitor and control the expenses (1).
- To keep the main cash book free from small expenses (1).
- To train junior employees (1).
- To record small transactions (1).
- To reduce the workload of the main cashier (1).

Q2 Evaluate why a business maintains ledger control accounts.

Ans:

(Award marks as indicated. Award up to 2 marks for the identification and up to 2 marks for development. Award 1 mark for overall evaluation.)

Sample answer:

- Provides the total figures for receivables and payables (1), which can be used to prepare the financial statements (1).
- Used to prevent fraud (1) as these are normally produced by a different person to who produced the subsidiary ledger accounts (1).
- Used to identify errors (1) as the control accounts is reconciled with the subsidiary ledger accounts (1).

Q3 State the reasons why non-current assets depreciate:

- Wear and tear, Erosion, rust, rot, decay.
- Obsolescence
- Passage of time
- Depletion

January 2014 Accounting Igcse Edexcel Mark Scheme

Rosina Ehmann



January 2014 Accounting Igcse Edexcel Mark Scheme:

The book delves into January 2014 Accounting Igcse Edexcel Mark Scheme. January 2014 Accounting Igcse Edexcel Mark Scheme is a vital topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into January 2014 Accounting Igcse Edexcel Mark Scheme, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to January 2014 Accounting Igcse Edexcel Mark Scheme
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 - Chapter 3: January 2014 Accounting Igcse Edexcel Mark Scheme in Everyday Life
 - Chapter 4: January 2014 Accounting Igcse Edexcel Mark Scheme in Specific Contexts
 - Chapter 5: Conclusion
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