

2005 Accounting and Finance

Standard Grade – Credit

Finalised Marking Instructions

These Marking Instructions have been prepared by Examination Teams for use by SQA Appointed Markers when marking External Course Assessments.

2005 Accounting and Finance

Standard Grade – Credit Special

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2005 Standard Grade – Accounting and Finance

Credit Paper

Special Instructions

ACCEPT consequential errors

LOSE award for any items omitted

Question 1

(a) Award marks as per solution

No indication of months (in headings or columns)

No nomenclature

Cash Sales – all or nothing

Credit Sales – August wrong
– Sept/Oct consequential - if not lose award

Purchases – August wrong
– Set/Oct consequential – if not lose award

If purchases £29,450 lose mark for Equipment (unless there is a note to indicate both elements in calculation)

Salaries and Insurance – all or nothing

Rent – Sep/Oct must both be £1,210

Equipment – additional figures in Sep and/or Oct

Advertising – additional figures in Aug and/or Sep

Cash and Credit Sales combined:

Aug - £31,075; Sep - £22,765; Oct - £27,460
ACCEPT THESE FIGURES ONLY

All correct - award 3 marks
2 correct - award 2 marks
1 correct - award 1 mark

Aug or Sep Closing Balances calculated wrongly lose award for Sep or Oct Opening Balance

If Closing Balance label wrong/missing lose award for Closing Balance line

Award Marks Lost	Penalties
	-1
	-1
1	
1	
1	
1	
1	
	-1 once
	-1 once
1 each time	

Question 1 continued

Opening balances for September and October must be the same as Closing Balances for August and September – watch consequentiality.

Any Cash In/Cash out sub-total arithmetically wrong

Cash Budget shown as Statement

Cash Budget showing total for 3 months only
Award marks for Opening and Closing Balances, 1 mark for Credit Sales of £21,575 and 1 mark for Credit Purchases of £49,910

If there is an indication of each month, award mark accordingly.

Shown as list with no headings for Cash In/Out assume first entry as Receipts and award marks accordingly.

(b) Any valid benefit

(c) Mark as per solution

(d) Any valid reason

(e) Any valid advantage

Any valid disadvantage

Award Marks Lost	Penalties
1 each time	-1 per month (max -3)
ACCEPT	
ACCEPT	
ACCEPT	
ACCEPT	

Question 2

(a) Mark as per solution

Wrong dates/omission of dates

Nomenclature wrong/missing

Any reasonable nomenclature

Do not penalise nomenclature if consequential on transaction

Mark nameless accounts if identifiable by its figures

If accounts **completely** reversed
(VAT Cr balance must be correct)

If one entry correct (apart from VAT balance) mark as per solution

Scott Fraser

Mark as per solution

Apr 3 Purchases £140.00)
VAT £24.50)

Purchases £140.00
Discount entry made

Bank Account

Mark as per solution

Apr 19 Stationery £40.00)
VAT £7.00)

Stationery £40.00

VAT Account

Mark as per solution

Purchases Account

Mark as per solution

If Purchase treated as Sale – lose awards for entries in Sales, VAT and Scott Fraser accounts

Office Equipment Account

Mark as per solution

If Asset treated as Purchases – lose award for entry in Purchases account only

Accept entries in Purchase Returns, VAT and Thistle Office Supplies accounts as being consequential only if Equipment treated as Purchase

Award Marks Lost	Penalties
ACCEPT	-1 max -1 max
AWARD half marks (max = 8)	
ACCEPT for 1 mark	
No award	-1 (Discount Account cons)
ACCEPT for 1 mark	
No award	

Question 2 continued

Thistle Office Supplies

Mark as per solution

Stationery Account

Mark as per solution

If Stationery treated as Purchases – lose award for entry in Purchases account

If Paper Box Account opened instead of Stationary

Any extra entries for each transaction

(b) Any 2 valid differences

(c) Any 2 valid methods

Any 2 valid justifications

Award Marks Lost	Penalties
1	-1 each entry
ACCEPT	
ACCEPT	
ACCEPT	

Question 3

(a) **Do a +/- check first**

Profit and Loss and Appropriation Account

Mark as per solution

Incorrect/no headings

(Apply to the Appropriation Account and Balance Sheet ONCE only)

Any figure wrong/missing – lose award

Administration Expenses: £26 2 marks
 £30 1 mark
 £34 1 mark

If Administration Expenses prepaid in next line

If Administration Expenses detached – lose award for prepayment

Provⁿ for Depreciation wrong – lose award

Expenses sub-total wrong – lose award for Net Profit

Any appropriation amount wrong – lose award

No label for Net Profit – lose award for amount

Appropriations sub-total wrong – lose award for Closing Unappropriated Profit

No label for Closing Unappropriated Profit – lose award for amount

Extraneous Items in P & L/Appropriation Acc:

Premises, Equipment, Stock, Debtors, Bank, Creditors

If individual entries shown in **both** Appropriation Account and Balance Sheet

If Capital and Dividends shown in Appropriation Account

If Capital only in Appropriation Account – lose award (no penalty)

Award Marks Lost	Penalties
<p>1</p> <p>ACCEPT</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>Apply +/- rule Apply +/- rule</p>	<p>-1 once</p> <p>-1 once</p>

Question 3 continued

Balance Sheet

Mark as per solution

Fixed Assets shown at NBV only – ACCEPT

Premises – award 1 mark

Equipment – award 3 marks

Sub-totals for Fixed Assets, Issued Capital or Reserves wrong – lose award for final totals

Dividends shown separately accept for 1 mark each

Dividends: 15 – 1 mark

6 – 1 mark

Sub-totals for Current Assets or Current Liabilities wrong – lose award for Working Capital

No Working Capital label

General Reserve: £63 2 marks

£56 1 mark

£7 1 mark

£49 1 mark

Balance Sheet totals do not have to agree but there must be 2 totals to gain award

Watch for consequential errors

(b) Any valid points

(c) Any valid points

(d) Any valid points

Award Marks Lost	Penalties
ACCEPT	
ACCEPT	
ACCEPT	

Question 3 – Marking for General Reserve – 2005 Credit

Appropriation Account		Balance Sheet	
General Reserve	£56,000 0 or £63,000 0	Nothing	
General Reserve Transfer to General reserve	£56,000 -1P £7,000 1	Nothing	
General Reserve	£63,000 0	General Reserve	£63,000 2
Transfer to General Reserve	£7,000 1	General Reserve	£7,000 1
Transfer to General Reserve	£7,000 1	General Reserve	£56,000 1
Transfer to General Reserve	£7,000 1	General Reserve	£49,000 1
Transfer to General Reserve	£56,000 0	General Reserve	£63,000 2
Transfer to General Reserve	£63,000 0	General Reserve	£56,000 1

Question 4

(a) Mark as per solution

Any entry on wrong side

Dates missing/wrong

Nomenclature missing/wrong (could be consequential)

Accept any reasonable nomenclature eg cheque, discount

If opening balance without debit or credit entry check subsequent balance before awarding 1 mark for opening balance

Any other Sales figure with working – mark accordingly

Any other Sales figure without working – on correct side – award 1 mark for entry

If correct sales figures but on wrong side

If calculation for sales shown in Statement award marks accordingly

Sales Returns wrong

Bank wrong

Bank/Discount £475.50 – accept for 2 marks (Discount essential)

Bank only £475.50 – no marks

Discount wrong (ignore allowed/received)

Ignore balances (other than opening)

Award Marks Lost	Penalties
Lose award	
	-1 once
	-1 once
	-1
	-1
1	
1	
1	

Question 4 continued

(b) Mark as per solution

2 marks for name of **each** document

Do not accept Copy Invoice or Copy Credit Note

Max of 2 marks for explaining **use** of **each** document

If just a list of what is shown on an Invoice or Credit Note –
no award – must explain **use** of document

If correct explanation for document given – award
explanation marks

Award Marks Lost	Penalties

Question 5

- (a) Any valid explanation/example
- (b) Any valid difference
- (c) Any valid reason
- (d) Any valid explanation
- (e) Any valid explanation

Question 6

- (a) (i) Mark as per solution
 - Correct and no working – Award full marks
 - Wrong answer and no working

One of the constituent parts of the ratio must be correct to gain consequential marks for answer

WC Ratio the opposite way round ACCEPT

Return on Capital figures inverted

- (ii) Any valid comment

- (b) Any valid ratio – accept for **1 mark** each
 - Any valid explanation accept for **2 marks** each

Award Marks Lost	Penalties
ACCEPT	
ACCEPT	
ACCEPT	
ACCEPT	
ACCEPT	
Lose award	
4	

Standard Grade Accounting and Finance

2005 Credit Level Paper – Analysis of Questions

Question	Marks	Element	Extended GRC
1	(a) 14	HI	c
	(b) 4	KU	e
	(c) 4	KU	e
	(d) 4	KU	e
	(e) 8	KU	a
2	(a) 17	HI	b
	(b) 4	KU	e
	(c) 8	KU	b
3	(a) 28	HI	c
	(b) 4	KU	f
	(c) 6	KU	f
	(d) 4	KU	f
4	(a) 9	HI	a
	(b) 8	KU	c
5	(a) 4	KU	d
	(b) 4	KU	f
	(c) 4	KU	c
	(d) 4	KU	c
	(e) 4	KU	c
6	(a) 12	HI	d
	(b) 6	KU	e

Marks Distribution

Element	Extended GRC						Total Marks
	A	B	C	D	E	F	
KU	8	8	20	4	22	18	= 80
HI	9	17	42	12	-	-	= 80
							Total : 160

[END OF MARKING INSTRUCTIONS]

2005 Accounting and Finance

Standard Grade – Credit Solutions

Finalised Marking Instructions

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Question 1

(a) Cash Budget for period August - October

	August	September	October
Opening Balance	16,000 (1)	5,755 (1)	(560) (1)
Cash In			
Cash Sales	24,810	15,275	19,640 (1)
Credit Sales	6,265 (1)	7,490	7,820 (1)
	47,075	28,520	26,900
Cash Out			
Purchases	17,450 (1)	17,100	15,360 (1)
Salaries	10,500	10,500	10,500 (1)
Insurance	270	270	270 (1)
Rent	1,100 (1)	1,210	1,210 (1)
Equipment	12,000 (1)	-	-
Advertising	-	-	2,500 (1)
	41,320	29,080	29,840
Closing Balance	5,755	(560)	(2,940) (1)

HI 14

(b) Benefits of preparing a Cash Budget

- Highlights cash flow problems.
- Helps to plan future expenditure/purchase fixed assets.
- Shows cash inflows and outflows.
- Estimated opening and closing balances can be seen for each month.
- Early warning of when it may be necessary to arrange borrowing/bank overdraft.
- Allows management to be more effective.
- Forward planning is easier eg purchase of assets, cutting costs etc.
- Information to present to bank when seeking a loan.
- Highlight when funds are available for other uses.
- To see if they can improve cash situation
- To show where cutbacks can be made
- To see where money is going

Any 2 - 2 marks each

KU 4

Question 1 (continued)

(c) Alternative ways:

- **Bank loan (2)** - money would be available to pay for equipment (2) and could be paid off over a period of time (2). This would have prevented business going into overspend (2).
- **Pay for asset in instalments (hire purchase) (DO NOT ACCEPT RENT OR LEASE) (2)** - payments would be made over a period of time (2) so large amount of money would not be taken out in any month (2).
- **Grant (2)** - does not have to be paid back. (2) Money available to purchase equipment (2) cash resources unaffected (2).
- **Buy on credit (2)** – pay at a later date (2) – allows time to acquire necessary funds (2)

KU 4

(d) A profitable business may run into liquidity problems because:

- If fixed assets have been purchased - amount paid would be shown in Cash/Bank Account thus affecting the 'liquid position' of the business but capital expenditure would not appear in the Profit and Loss Account therefore it would not affect profit figure.
- Goods sold on credit and debtors given long period to pay eg 2 months to pay - goods sold in June will not be paid for until August.
- If expenses have been prepaid the amount will be shown in the Cash/Bank Account but an adjustment will be made in the Profit and Loss Account.
- Cash drawings by the owner are too high.
- Too much cash tied up in stock/not selling stock fast enough.
- Overtrading.
- Selling too much on credit.
- Creditors may require to be paid before debtors pay amounts owed.
- Current Liabilities are greater than Current Assets.
- Purchases fixed assets.
- Money tied up in R&D

Any 2 - 2 marks each

KU 4

(e) Advantages of forming a company:

- Limited liability.
- Easier to raise capital/more capital available.
- Increased borrowing power.
- Being listed on Stock Exchange.
- Board of Directors' expertise.
- Greater specialisation.
- Continuity of business.
- New ideas.

Any 2 - 2 marks each

Disadvantages

- More costly/complicated to set up.
- Loss of ownership.
- Loss of control of day to day running of business.
- Loss of privacy - accounts must be made public.
- Personal input lacking.
- More legal considerations.
- Accounts must comply with statutory regulations.
- Decisions may take longer.
- Profits shared out to shareholders* as dividends* (*mention of either to get both marks)
- Sharing profits (1 mark only)

Any 2 - 2 marks each

KU 8

Question 2**(a)**

	Scott Fraser	Dr	Cr	Balance	
Apr 1	Balance		324.00 (1)	324.00	Cr
Apr 3	Purchases and VAT		164.50 (1)	488.50	Cr
Apr 12	Bank	300.00 (1)		188.50	Cr
Bank Account					
Apr 1	Balance	1,970.00 (1)		1,970.00	Dr
Apr 12	Scott Fraser		300.00 (1)	1,670.00	Dr
Apr 19	Stationery and VAT		47.00 (1)	1,623.00	Dr
VAT Account					
Apr 1	Balance		89.00 (1)	89.00	Cr
Apr 3	Scott Fraser	24.50 (1)		64.50	Cr
Apr 9	Thistle Office Supplies	80.50 (1)		16.00	Dr
Apr 19	Bank	7.00 (1)		23.00	Dr
Apr 24	Thistle Office Supplies		14.00 (1)	9.00	Dr
Purchases Account					
Apr 3	Scott Fraser	140.00 (1)		140.00	Dr
Office Equipment Account					
Apr 9	Thistle Office Supplies	460.00 (1)		460.00	Dr
Apr 24	Thistle Office Supplies		80.00 (1)	380.00	Dr
Thistle Office Supplies					
Apr 9	Office Equipment and VAT		540.50 (1)	540.50	Cr
Apr 24	Office Equipment and VAT	94.00 (1)		445.50	Cr
Stationery Account					
Apr 19	Bank	40.00 (1)		40.00	Dr

HI 17**(b) Receipts and Payments Account**

- Shows all cash and bank transactions.
- Shows opening and closing cash/bank balances.
- Shows both capital and revenue income/expenditure.
- Capital income (1)
- Capital expenditure (1)

Income and Expenditure Account

- Shows only revenue income/expenditure.
- Deals with financial year only - adjustments must be made for prepayments and accruals.
- Shows if Club has made Surplus or Deficit.

Any 2 differences - 2 marks each**KU 4**

Question 2 (continued)

(c) Methods of raising funds:

- Increase subscriptions/admission fees or charges - members willing to pay for better facilities.
- Bank loan/mortgage or re-mortgage - funds immediately available to club/paid back over a period of time.
- Increase membership - more funds raised through entrance fees.
- Fund raising events - members willing to support such events to raise funds for the club.
- Obtain a grant - does not have to be repaid.
- Sponsorship - does not have to be repaid.
- Impose a one-off levy - members may be willing to pay such a one-off payment/instead of annual subscriptions being increased.
- Life membership – money up front
- Donations – does not have to be repaid.

Any 2 - 2 marks per method/2 marks for justification

KU 8

Question 3

(a)

Copycat plc

Profit and Loss and Appropriation Account for year ending 28 February 2005

	£000	£000
Gross Profit		88 (1)
Less Expenses		
Administration Expenses (30 - 4)	26 (2)	
Provision for Depreciation on Equipment	<u>12 (1)</u>	
		<u>38</u>
Net Profit		50 (1)
Add: Unappropriated Profit (1 March 2004)		<u>18 (1)</u>
		68
Less: Transfer to General Reserve	7 (1)	
Dividends - Ordinary	15 (1)	
Preference	<u>6 (1)</u>	
		<u>28</u>
Unappropriated Profit (28 February 2005)		<u>£40 (1)</u>

Balance Sheet as at 28 February 2005

	Cost £000	Dep'n £000	NBV £000
Fixed Assets			
Premises	200	-	200 (1)
Equipment	<u>120 (1)</u>	<u>42 (1)</u>	<u>78 (1)</u>
	<u>320</u>	<u>42</u>	278
Current Assets			
Stock		9 (1)	
Debtors		46 (1)	
Bank		14 (1)	
Expenses prepaid		<u>4 (1)</u>	
		73	
Less: Current Liabilities			
Creditors	67 (1)		
Dividends due (15 + 6)	<u>21 (2)</u>	88	<u>(15) (1)</u>
			<u>£263</u>
Financed by:			
Issued Capital			
60,000 Preference Shares of £1		60 (1)	
100,000 Ordinary Shares of £1		<u>100 (1)</u>	160 (1)
Reserves			
General Reserve (56 + 7)		63 (2)	
Unappropriated Profit (28 February 2005)		<u>40 (1)</u>	<u>103</u>
			<u>£263</u>

HI 28

Question 3 (continued)

- (b)
- Debenture holders are creditors of the company.
 - Debentures are long term loans.
 - Must be repaid at the end of an agreed term.
 - Debentures have a fixed rate of interest (2) which **must** be paid each year. (2)
 - Debenture interest is charged against profits.
 - Debenture interest has to be paid (2) whether business makes a profit or loss.
 - Debenture holders can seize assets to get payment.
 - Loan capital
 - More money invested

Any 2 valid points - 2 marks each

KU 4

(c)

- **Create a provision for bad debts (2)**
- **Set aside some of the profit (not money) (2)**
- **Reduce profit by amount equal to % of debtors (2)**

(Any one – 2 marks)

- Shown in the expenses in the Profit and Loss Account.
 - Reduces net profit in the Profit and Loss Account.
 - Reduces amount available for distribution.
 - Deducted from debtors/reduces debtors' figure in Balance Sheet.
 - Gives a more realistic debtors' figure.
 - Reduces current assets/working capital/balance sheet totals.
- One point from P & L
- One point from Balance Sheet

Any 2 valid points - 2 marks each (maximum 4)

KU 6

(d) Preference Shares

- (i)**
 - A fixed rate of dividend is **paid**.
 - Dividend normally lower than that paid to ordinary shareholders.
 - Existing shareholders retain control.
 - Preference shareholders have no voting rights.
- (ii)**
 - Dividends are paid to preference shareholders before ordinary shareholders.
 - Considered to be a less risky investment.
 - Investment returned first if company wound up.
 - Shareholders know how much dividend they will get each year.
 - A fixed rate of dividend is received (if mentioned in both further explanation would be required).
 - Guaranteed return - only acceptable if **Cumulative** mentioned.

KU 4

Question 4

(a) Worksheet

<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: left;"> <h1 style="margin: 0;">BG's</h1> <p style="margin: 0;">Brian Gair's Music Station 35 Walker Crescent ABERDEEN AB1 8LK</p> </div> <div style="text-align: right;"> <h1 style="margin: 0;">BG's</h1> </div> </div> <p style="text-align: center; margin-top: 10px;">Statement of Account</p>				
<p>To: <i>Andrews & Becker</i> <i>12 Scott Drive</i> <i>ELGIN</i> <i>IV30 6WT</i></p>		<p>Tel: 01451-845123 Fax: 01451-845124</p>		<p>VAT No: 798 23 01 Date: 31 March 2005</p>
Date	Details	Dr	Cr	Balance
Mar 1	Balance	475.50		475.50 (1)
Mar 9	Sales	332.38 (5)		807.88
Mar 18	Returns		96.22 (1)	711.66
Mar 24	Bank		450.00 (1)	261.66
	Discount (Allowed)		25.50 (1)	236.16

Working:

£	380.00
	<u>95.00</u> (1)
	285.00
	<u>47.38</u> (3)
£	<u>332.38</u> (1)

$$\text{VAT} = £285 - £14.25 (1) = £270.75 (1) \times 17.5\% = £47.38 (1)$$

If sales figure £334.87 award 3 marks
If sales figure £318.13 award 4 marks

Question 4 (continued)

(b) Invoice (2)

- Used for recording transaction in ledger accounts.
- Shows total amount owed to supplier/creditor (2) by customer/debtor (2) (bill for goods sold/purchased on credit).
- Gives all details of goods (description, price, discount etc).
- Allows purchaser to check charge before paying.
- Sent by seller to buyer when goods are bought/sold **on credit**

Any one - 2 marks

Credit Note (2)

- Used for recording transaction in ledger accounts.
- Shows total amount refunded.
- States reason for return of items.
- Gives all details of goods returned.
- Reduces amount originally charged on the invoice.

Any one - 2 marks

KU 8

Question 5

(a) The 2 balances are not the same because:

- There are time delays in the banking system eg
 - (i) Deposits made by a business and recorded in their Bank Account but not recorded by bank before Bank Statement sent out.
 - (ii) Unpresented cheques or cheques recorded in the business Bank Account not yet presented to the bank for payment.
- Business will be notified of SO, DD, BGC transactions when they receive their Bank Statement.
- Bank charges will be notified on Bank Statement.
- Errors could have been made in Bank Account or Bank Statement.

Any 2 - 2 marks each

KU 4

(b) DD - Direct Debit

SO - Standing Order

- | | |
|--|--|
| • Amount variable (2 max) | • Amount fixed |
| • Changes in amount automatically dealt with by bank (2 max) | • Any change in amount requires new mandate to be drawn up |
| • Payee informs bank when payment is due (2 max) | • Bank pays out on written instruction of payer |
| • Direct debits more flexible | • Standing order is a set time eg weekly, monthly, quarterly etc |
| • Direct debit can be at any time (2 max) | |
| • Cost is lower | |

Any 2 - 2 marks each

KU 4

(c) Bank charges are made:

- For services provided by the bank/counting money/processing cheques, etc.
- The club may have overdrawn their account.
- For dealing with SO, DD and BGC.
- So the bank can make a profit.

Any 2 - 2 marks each

KU 4

(d) These subscriptions had been paid directly into the Club's Bank Account (2) using the Bank Giro Credit system (2). This means that the subscriptions were (automatically) transferred from the members' bank accounts (2) into the Club's Bank Account (2). Paid by members going into their banks (2) and paying amount directly into Club's Bank Account (2).

KU 4

Question 5 (continued)

(e) The Cr balance in the Bank Statement does not mean that the Club has a Bank Overdraft (2) because:

- The Bank Statement is a reverse copy of what appears in the Club's Bank Account.
- The credit balance means that the Bank owes the Club this amount (2) - it is an asset to the Club and a liability to the Bank. (2).
- In the Bank Statement credit entries record an increase in the balance and debit entries record deductions.

Any 2 valid points - 2 marks each

KU 4

Question 6

(a) (i)

	John Black		Michael Whyte	
Working Capital Ratio (Current Ratio)	CA:CL		CA:CL	
	(1) → 360:180 ← (1)		280:260	
	2:1	(1)	1.08:1	(1)
	1:0.5		1.07:1	
			1.1:1	
Return on Capital Employed	(1) $\frac{60}{500} \times \frac{100}{1}$		$\frac{63}{700} \times \frac{100}{1}$	
	(1) $\frac{60}{500} \times \frac{100}{1}$		$\frac{63}{700} \times \frac{100}{1}$	
	12%	(1)	9%	(1)

HI 8

(ii) answers must relate to ratios in (i)

- John Black has the ideal Current Ratio of 2:1.
- Michael Whyte has a poor Current Ratio which could lead to problems meeting immediate debts.
- John Black has a higher return on capital for the financial year.

Any 2 - 2 marks each one comment on Working Capital/one on ROCE

HI 4

(b)	Gross Profit %	shows how profitable business is from buying/selling goods.
	Net Profit %	shows how profitable business is after all expenses have been deducted.
	Rate of Stock Turnover	shows how quickly stock is selling during year.
	Expenses Ratio	shows how much of the sales is spent on expenses.
	Mark-up Ratio	shows percentage added to cost price to get the selling price.

Any 2 - 1 mark for ratio + 2 marks for significance

KU 6

[END OF MARKING INSTRUCTIONS]

**Standard Grade Accounting and Finance
2005 Credit Level Paper – Analysis of Questions**

Question	Mark	Element	EGRC
1 a	14	HI	c
b	4	KU	e
c	4	KU	e
d	4	KU	e
e	8	KU	a
2 a	17	HI	b
b	4	KU	e
c	8	KU	b
3 a	28	HI	c
b	4	KU	f
c	6	KU	f
d	4	KU	f
4 a	9	HI	a
b	8	KU	c
5 a	4	KU	d
b	4	KU	f
c	4	KU	c
d	4	KU	c
e	4	KU	c
6 a	12	HI	d
b	6	KU	e

Mark Distribution

Element	EGRC							
	a	b	c	d	e	f		
KU	8	8	20	4	22	18	=	80
HI	9	17	42	12	-	-	=	80
								Total: 160