



2013 Accounting and Finance

**Standard Grade Foundation –
Special Instructions**

Finalised Marking Instructions

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2013 Standard Grade – Accounting and Finance

Foundation Paper

Special Instructions

Question 1

- (a) Award marks as per solution
 Quantity to cost lines:
 One item per line wrong
 Two or more items per line wrong
 VAT and Trade Discount must be as given – no consequentiality – if different
- (b) Right or wrong – if wrong
 If 4 boxes ticked
 If 5 boxes ticked
- (c) Right or wrong – if wrong
 Only award mark for first account named
- (d) Accept any reasonable reason – if wrong
- (e) Right or wrong – if wrong
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- (f) Right or wrong – if wrong
 If 3 boxes ticked
 If 4 boxes ticked

Award Marks Lost	Penalties
1	
Lose award	
Lose award	
Lose award	2
	4
Lose award	
Lose award	
Lose award	
Lose award	2
	4

Question 2

- (a) Award marks as per solution
Any item wrong or missing
Ignore balances
Complete reversal: ½ marks (max 12)
- (b) Right or wrong – if wrong
- (c) Right or wrong – if wrong
If more than one box ticked
- (d) Right or wrong – if wrong
If 2 words correct award 1 mark
- (e) Right or wrong – if wrong
If 3 boxes ticked
If 4 boxes ticked

Award Marks Lost	Penalties
Lose award	
Lose award	
Lose award	2
Lose award	
2 each time	2
	4

Question 3

(a) Right or wrong – if wrong
(i-iv)

(a) Mark as per solution
(v)

One constituent part of the equation must be correct to gain award for answer
If loss calculated this must be indicated by -/()/loss
If not

(b) Right or wrong – if wrong

If 2 boxes ticked

(c) Right or wrong – if wrong

(d) Right or wrong – if wrong

If 2 boxes ticked

Award Marks Lost	Penalties
Lose award	
Lose award for answer	
Lose award each time	2 each time
Lose award	
Lose award each time	2 each time

Question 4

- (a) Award marks as per solution
Any item wrong or missing or
If item entered twice
Award mark for any 2 totals

No reversal

- (b) Right or wrong – if wrong
- (c) Right or wrong – if wrong
If both boxes ticked

Award Marks Lost	Penalties
Lose award	
Lose award	
Lose award	2 each time

Question 5

- (a) Mark as per solution – any item wrong or omitted
- If Expenses total wrong
- If Expenses added to GP
- If Unappropriated Profit subtracted
- If dividend sub-total wrong
- If Appropriations added to sub total
- (b) Right or wrong – if wrong
- If both boxes ticked
- (c) Right or wrong – if wrong
- (d) Mark as per solution

Award Marks Lost	Penalties
Lose award	
Lose sub-total award	
Lose NP figure award	
Lose sub-total award	
Lose award	
Lose Unappropriated Profit award	
Lose award	
Lose award	2 each time
Lose award	
Lose award	
Lose award	
Lose award	
Lose award	
Lose award	
Lose award	
Lose award	

Question 6

- (a) Award marks as per solution
 - (i) &
 - (ii) Any item wrong or missing

Must have one of the constituent parts of formulae correct to gain one mark for answer

- (b) Right or wrong – if wrong
 - (i) &
 - (ii) If both boxes ticked

- (c) Right or wrong – if wrong
 - If 3 boxes ticked
 - If 4 or 5 boxes ticked

- (d) Any acceptable ratios

Award Marks Lost	Penalties
Lose award	
Lose award	
Lose award	
Lose award	
	2
	4

[END OF MARKING INSTRUCTIONS]