



A-level
ACCOUNTING
7127/2

PAPER 2 ACCOUNTING FOR ANALYSIS AND DECISION-MAKING

Mark scheme

Specimen

V1.0

Mark schemes are prepared by the Lead Assessment Writer and considered, together with the relevant questions, by a panel of subject teachers. This mark scheme includes any amendments made at the standardisation events which all associates participate in and is the scheme which was used by them in this examination. The standardisation process ensures that the mark scheme covers the students' responses to questions and that every associate understands and applies it in the same correct way. As preparation for standardisation each associate analyses a number of students' scripts. Alternative answers not already covered by the mark scheme are discussed and legislated for. If, after the standardisation process, associates encounter unusual answers which have not been raised they are required to refer these to the Lead Assessment Writer.

It must be stressed that a mark scheme is a working document, in many cases further developed and expanded on the basis of students' reactions to a particular paper. Assumptions about future mark schemes on the basis of one year's document should be avoided; whilst the guiding principles of assessment remain constant, details will change, depending on the content of a particular examination paper.

Further copies of this mark scheme are available from aqa.org.uk

Level of response marking instructions

Level of response mark schemes are broken down into levels, each of which has a descriptor. The descriptor for the level shows the average performance for the level. There are marks in each level.

Before you apply the mark scheme to a student's answer read through the answer and annotate it (as instructed) to show the qualities that are being looked for. You can then apply the mark scheme.

Step 1 Determine a level

Start at the lowest level of the mark scheme and use it as a ladder to see whether the answer meets the descriptor for that level. The descriptor for the level indicates the different qualities that might be seen in the student's answer for that level. If it meets the lowest level then go to the next one and decide if it meets this level, and so on, until you have a match between the level descriptor and the answer. With practice and familiarity you will find that for better answers you will be able to quickly skip through the lower levels of the mark scheme.

When assigning a level you should look at the overall quality of the answer and not look to pick holes in small and specific parts of the answer where the student has not performed quite as well as the rest. If the answer covers different aspects of different levels of the mark scheme you should use a best fit approach for defining the level and then use the variability of the response to help decide the mark within the level, ie if the response is predominantly level 3 with a small amount of level 4 material it would be placed in level 3 but be awarded a mark near the top of the level because of the level 4 content.

Step 2 Determine a mark

Once you have assigned a level you need to decide on the mark. The descriptors on how to allocate marks can help with this. The exemplar materials used during standardisation will help. There will be an answer in the standardising materials which will correspond with each level of the mark scheme. This answer will have been awarded a mark by the Lead Examiner. You can compare the student's answer with the example to determine if it is the same standard, better or worse than the example. You can then use this to allocate a mark for the answer based on the Lead Examiner's mark on the example.

You may well need to read back through the answer as you apply the mark scheme to clarify points and assure yourself that the level and the mark are appropriate.

Indicative content in the mark scheme is provided as a guide for examiners. It is not intended to be exhaustive and you must credit other valid points. Students do not have to cover all of the points mentioned in the Indicative content to reach the highest level of the mark scheme.

An answer which contains nothing of relevance to the question must be awarded no marks.

Examiners are required to assign each of the students' responses to the most appropriate level according to its overall quality, then allocate a single mark within the level. When deciding upon a mark in a level examiners should bear in mind the relative weightings of the assessment objectives and be careful not to over/under credit a particular skill. For example, in questions 14.2, 15.2, 16 and 17 more weight should be given to AO3 than to AO2. This will be exemplified and reinforced as part of examiner training.

The own figure rule

General principle

The own figure rule is designed to ensure that students are only penalised once for a particular error at the point at which that error is made, and suffer no further penalty as consequence of the error. The error could be in an account, a calculation, financial statement, or prose explanation. Where the own figure rule is to be applied in a mark scheme, the symbol **OF** is used.

Applications

In an account: a student could still achieve a mark for balancing an account with their own figure, rather than the correct figure, if they had made an error in the account (such as the omission of an entry, or the inclusion of an incorrect figure for an otherwise valid entry). However, it should be noted that an own figure would not be awarded for the balance of an account, if the account contained any item which should not have appeared (often referred to as an 'alien' item).

In a complex calculation to which several marks are allocated: a student could achieve an own figure mark for the result of a complex calculation, if an error has been made in one of the steps leading to the final result. The complex calculation could be a separate task, or an aspect of a larger requirement (such as workings to provide details for a financial statement).

In a financial statement: a student could still achieve a mark for calculating an own figure for a key subtotal within a financial statement where an error had already occurred in the data making up the subsection (such as the omission of an item, or an incorrect figure for an otherwise valid entry). Again, the own figure for a subtotal would not be given if the subsection included any 'alien' item.

In a prose statement: a student who is explaining or interpreting some financial statements or data that they have prepared but which contains errors, would be credited with an appropriate interpretation of their own figures.

Workings

A '**W**' next to a figure in the mark schemes means that the figure needs to be calculated by the student to which workings are shown for reference. If the figure the student has given in their answer is wrong and the marks given for that calculation are more than 1 then the marker must refer to the working for that item. The working will show the steps of the calculation to which the marks are attributed and the student should be allocated the marks for the steps they completed correctly.

Section A**MULTIPLE CHOICE QUESTIONS**

AO1 – 10 marks

Question Number	Answer
1	D
2	A
3	D
4	A
5	C
6	A
7	B
8	C
9	C
10	A

(1 mark for each correct answer)

Qu	Part	Marking guidance	Total marks
11	1	Describe two main differences between management accounting and financial accounting.	6

AO1 – 6 marks

Apply the levels of response mark scheme to each difference – 3 marks maximum for each difference.

Marks	Levels of response mark scheme
3	A clear and thorough description showing knowledge of a significant difference.
2	A partial description showing knowledge of a difference but lacking detail and/or minor inaccuracies.
1	Fragmented points made.
0	Nothing written worthy of credit.

Answers may include:

Management accounting

Focuses on planning, control and decision making

Examples such as:

- Planning: preparation of budgets
- Control: standard costing
- Decision making: Short-term using marginal costing
Long-term using capital investment appraisal

Provides information to help management set prices

Prepared for internal use - to provide information for internal rather than external stakeholders.

Financial accounting

Focuses on preparation of financial statements based on historical information

Examples :

- Income statement
- Statement of financial position
- Annual report

Prepared for external stakeholders – principally the shareholders but also for other stakeholders such as the government, banks, potential investors

The indicative content is not exhaustive; other creditworthy material should be awarded marks as appropriate.

12	1	Calculate the selling price of the product.	1
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AO1 – 1 mark

1 mark for correct answer

Answer: £5 per unit

Working

Revenue at break-even $\frac{50\,000}{10\,000} = £5$ per unit
Break-even in units

12	2	Calculate the variable cost per unit.	1
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AO1 – 1 mark

1 mark for correct answer

Answer: £2 per unit

Working

Costs at break-even – fixed cost $\frac{50\,000 - 30\,000}{10\,000} = £2$ per unit
Output

12	3	State the formula used to calculate contribution per unit	1
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AO1 – 1 mark

1 mark for correct answer

Answer: selling price – variable cost per unit

12	4	Calculate the contribution per unit.	1
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AO1 – 1 mark

1 mark for correct answer

Answer: £3 per unit

Working £5 – £2 = £3

12	5	Calculate the forecast profit if 12 000 units are manufactured and sold.	2
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AO1 – 2 marks

Answer: £6000

Working

Output – breakeven output $12\ 000 - 10\ 000 = 2000$ **(1)**
 Contribution per unit $2000 \times 3 = £6000$ **(1)**

13	1	Prepare the production budget for Period 1 .	2
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AO1 – 2 marks

	Period 1
Opening inventory	1400
Sales	(8000)
Closing inventory	<u>1800</u> (1) W1
Production	<u><u>8400</u></u> (1) W2

Working

W1

Closing inventory
 Period 2 sales $\div 5 = 9000 \div 5 = 1800$ **(1)**

W2

Production
 $8000 + 1800 - 1400 = 8400$ **(1)**

13	2	Explain two benefits of preparing a production budget.	6
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AO1 – 6 marks

Apply the levels of response mark scheme to each benefit – 3 marks maximum for each benefit.

Marks	Levels of response mark scheme
3	A clear and thorough explanation showing understanding of a benefit.
2	A partial explanation showing understanding of a benefit but lacking detail and/or minor inaccuracies.
1	Fragmented points made.
0	Nothing written worthy of credit.

Answers may include:

A production budget should mean that production is planned which would help to avoid having excess stock or large variations in production levels which could cause problems with labour usage/costs or storage problems.

Planning production will help to ensure sales targets can be met.
It will help to reduce the possibility of stock-outs which could lead to losing customers.

Planning production will allow co-ordination with other departments for example.

It will enable purchasing to be planned in advance which could lead to reduced prices and better relationships with suppliers.

The labour requirements could be planned in advance to ensure production can be met and there is no surplus.

The indicative content is not exhaustive; other creditworthy material should be awarded marks as appropriate.

SECTION B

14	1	Prepare the cash budget for the partnership for the months of July and August.	14
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AO2 – 14 marks

	July		August	
	£		£	
Receipts				
Fees - immediate	9 125	(1)W1	7 000	(1)W1
Fees 30 days	19 000	(1)W2	18 250	(1)W2
Fees 60 days	11 515	(1)W3	9 310	(1)W3
Capital introduced	15 000	(1)#		
	<u>54 640</u>		<u>34 560</u>	
Payments				
Operating expenses	31 425		31 425	
Purchase of car	45 000	#		
Drawings				
Alan	3 000	(1)W4	2 400	(1)W4
Bashar	2 475	(1)W5		
Interest			170	(1)OFW6
	<u>81 900</u>		<u>33 995</u>	
Opening balance	6 860	(1)	(20 400)	
Net cash flow	<u>(27 260)</u>		<u>565</u>	
Closing balance	<u>(20 400)</u>		<u>(19 835)</u>	
	(1) OF*		(1) OF*	

award 1 mark for including **both** capital introduced and the purchase of the car

*OF marks are for the process of balancing. They should be numerically correct.

July: to award the OF mark it must include operating expenses; if there are any extraneous items, eg interest on capital; or drawings for Chun do not award the mark.**August:** to award the OF mark it must include operating expenses; if there are any extraneous items such as drawings for Bashar do not award the mark.

Working

W1

Fees immediate

July $36\,500 \times 25\% = \text{£}9125$ (1)

August $28\,000 \times 25\% = \text{£}7000$ (1)

W2

Fees 30 days

July $38\,000 \times 50\% = \text{£}19\,000$ (1)

August $36\,500 \times 50\% = \text{£}18\,250$ (1)

W3

Fees 60 days

July $47\,000 \times 25\% \times 98\% = \text{£}11\,515$ (1)

August $38\,000 \times 25\% \times 98\% = \text{£}9310$ (1)

W4

Drawings Alan

July $15\,000 \times 20\% = \text{£}3000$ (1)

August $12\,000 \times 20\% = \text{£}2400$ (1)

W5

Drawings Bashar

July $16\,500 \times 15\% = \text{£}2475$ (1)

W6

Interest on over draft

Closing balance July $\times 10\% \div 12$

$20\,400$ (OF) $\times 10\% = 2040 \div 12 = \text{£}170$ (1)

14	2	Advise the partners whether they should finance the purchase of the car using the bank overdraft or a bank loan.	6
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AO2 – 2 marks, AO3 – 4 marks

Level	Marks	Description
3	5–6	Judgements are fully supported by a wide range of evidence. A clear and balanced analysis of data/information/issues is provided, showing a logical chain of reasoning.
2	3–4	Judgements are partially supported by evidence. A reasoned, but unbalanced, analysis of data/information/issues is provided; starts to develop a chain of reasoning. Comprehensive and relevant knowledge and understanding of principles/concepts/techniques has been applied to the context.
1	1–2	Judgements may be asserted but are unsupported by evidence. An analysis of discrete points of data/information/issues provided; no chain of reasoning is attempted. Limited but relevant knowledge and understanding of principles/concepts/techniques has been applied to the context.
0	0	Nothing written worthy of credit.

Answers may include:

Overdraft

- The overdraft facility does not meet the full cost of the car, so the balance would be paid out of the partnership cash flow.
- The overdraft would be repayable on demand – but bank may not ask for payment.
- This means that the purchase of the car is being paid from usual cash flows of the business.
- Cash budget appears to show surplus cash flows if this continues then overdraft will be reduced eg £20 400/£19 835 and not full cost of car
- Interest rate is higher than loan – but only paid on overdrawn amount. Interest on overdraft of £20 400 for example would be £2040 per annum

Bank loan

- The loan amount matches the cost of the car
- Fixed repayments that can be planned for
- Interest rate lower, but is variable, so it could go up or down which could cause problems for the partnership in the future. Initially interest on £45 000 would be £2250 per annum.
- The loan is for 5 years – the partners need to be confident that the car will have an estimated useful life of at least 5 years

The indicative content is not exhaustive; other creditworthy material should be awarded marks as appropriate.

15	1	Calculate the cost of making each unit of Quixo and each unit of Zecal and the profit or loss per unit on each product.	14
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AO2 – 14 marks

Workings

Cost drivers		Totals	Overhead allocation rate
Transfers of partly finished goods	Quixo: $5 \times 1000 = 5000$ (1)	5000	$\pounds 14\,500 / 29\,000 = \pounds 0.50$ per transfer (1)
	Zecal: $10 \times 2400 = 24\,000$ (1)	+24000 =29 000 (1)	
Inspections	Quixo: $4 \times 1000 = 4000$ (1)	4000	$\pounds 15,600 / 20\,800 = \pounds 0.75$ per inspection (1)
	Zecal: $7 \times 2400 = 16\,800$ (1)	+16800 =20 800 (1)	

Calculation of total unit cost and profit/loss per unit

	Quixo			Zecal		
		£			£	
Direct materials		8.00			6.00	
Direct labour		9.00			14.00	
Total direct cost		17.00			20.00	
Overheads:						
Transfers	$5 \times \pounds 0.50$	2.50	(1) OF*	$10 \times \pounds 0.50$	5.00	(1) OF*
Inspections	$4 \times \pounds 0.75$	<u>3.00</u>	(1) OF*	$7 \times \pounds 0.75$	<u>5.25</u>	(1) OF*
Total cost per unit		22.50			30.25	
Selling price per unit		<u>17.20</u>			<u>36.40</u>	
Profit/(loss) per unit		<u>(5.30)</u>	(1) OF#		<u>6.15</u>	(1) OF#

Marker note:

* award OF marks for applying the appropriate number of transfers/inspections to the students own figures for the overhead allocation rates.

to award OF marks for profit/loss the calculation must include direct costs.

15	2	Advise the directors whether the company should continue production of Quixo and Zecal.	6
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AO2 – 2 marks, AO3 – 4 marks

Level	Marks	Description
3	5–6	Judgements are fully supported by a wide range of evidence. A clear and balanced analysis of data/information/issues is provided, showing a logical chain of reasoning.
2	3–4	Judgements are partially supported by evidence. A reasoned, but unbalanced, analysis of data/information/issues is provided; starts to develop a chain of reasoning. Comprehensive and relevant knowledge and understanding of principles/concepts/techniques has been applied to the context.
1	1–2	Judgements may be asserted but are unsupported by evidence. An analysis of discrete points of data/information/issues provided; no chain of reasoning is attempted. Limited but relevant knowledge and understanding of principles/concepts/techniques has been applied to the context.
0	0	Nothing written worthy of credit.

Answers may include:

The company is currently making a loss of £5.30 on each Quixo and the directors should consider discontinuing making this product.

The company is currently making a profit of £6.15 on each Zecal and the directors should consider continuing production.

The directors should also consider:

- Whether it would be possible to increase the price of the Quixo (despite competitors' prices) to make it profitable, perhaps because they can claim the quality of the product is superior to that of the competitors', or maybe has some distinctive features.
- Whether the unused capacity can be diverted to the production of the Zecal taking account of whether there is increased demand for this product
- Whether a small decrease in the price of the Zecal could result in increased demand.
- Whether the unused labour force has the right skills to switch to the production of the Zecal.
- Whether the unused machinery is suitable for the production of Zecals.
- Whether discontinuing the production of the Quixo could have an impact on the demand for Zecals, as customers switch to buying the Quixo from competitors and find it more convenient to place their entire order with competitors.

The indicative content is not exhaustive; other creditworthy material should be awarded marks as appropriate.

SECTION C

16	1	Assess the significance of the variances on the performance of the business and the Managing Director's view that the variances are caused internally.	25
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AO2 – 5 marks, AO3 – 20 marks

Level	Marks	Description
5	21–25	<p>A clear and balanced response that presents a coherent and logically reasoned judgement and conclusion/solution that is supported by an astute consideration of a wide range of evidence including other factors relevant to the wider context.</p> <p>There is an insightful assessment of the significance and limitations of the evidence used to support the judgement.</p>
4	16–20	<p>A reasoned, but in places unbalanced, judgement and conclusion/solution is presented that is supported by an evaluation of a wide range of evidence, including a narrow consideration of other factors relevant to the wider context.</p> <p>There is a partial assessment of the significance and limitations of the evidence used to support the judgement.</p>
3	11–15	<p>An underdeveloped judgement and conclusion/solution is presented that is supported by an evaluation of a range of evidence provided in the question; however there may be inconsistencies and the reasoning may contain inaccuracies.</p> <p>A comprehensive and relevant selection of information is analysed, showing a developed logical chain of reasoning. The results of any appropriate calculation/s are integrated into the analysis and evaluations offered on most.</p> <p>Comprehensive and relevant knowledge and understanding of principles/concepts/techniques is drawn together and applied successfully to the context. Where appropriate, a thorough selection of relevant calculations is attempted; these may include minor errors.</p>
2	6–10	<p>A basic judgement and conclusion/solution is presented, it is supported by a limited evaluation of evidence provided in the question, containing significant inaccuracies.</p> <p>A limited but relevant selection of information is analysed, starting to develop a logical chain of reasoning. The results of the calculation/s are integrated into the analysis but with weak evaluations.</p> <p>Limited but relevant knowledge and understanding of principles/concepts/techniques is drawn together and applied successfully to the context. Where appropriate, a limited selection of relevant calculations is attempted; these may include minor errors.</p>
1	1–5	<p>A judgement and conclusion/solution may be asserted, but it is unsupported by any evidence.</p> <p>Responses present a limited selection of information that is not wholly relevant with an attempt at analysis. A chain of reasoning ranges from being barely present to undeveloped.</p> <p>Fragmented items of knowledge and understanding of principles/concepts/techniques relevant to the contexts are present. These are likely to be descriptive, with limited application to the context. Where appropriate, some calculations are attempted; these are likely to contain errors and may not be relevant to the context. Results of the calculations are stated with little or no evaluation.</p>
0	0	Nothing written worthy of credit.

Answers may include:

A02 - Application

Reference to the size and direction of the variances for example:

All departments produce overall adverse variances.

Total variances are:

Sales 43 000 – 39 000 = 4000 adverse

Materials 47 300 – 30 100 = 17 200 adverse

Labour 68 800 – 49 020 = 19 780 adverse

Alternatively, this could be presented as a reconciliation for example:

Reconciliation		£
Actual profit		22 770
Contribution adjustment		<u>(12 750)</u>
		10 020
Material price	(30 100)	
Material usage	47 300	
Labour rate	(49 020)	
Labour efficiency	68 000	
Sales price	<u>43 000</u>	
		<u>79 980</u>
Budgeted profit		<u>90 000</u>

Suggest possible causes for the variances given for example:

Possible causes other than those given in the question

Materials

Price – poor quality materials

Increased competition in the markets causing a price reduction

Usage – poor quality material causing increased wastage

Labour

Rate – employing less skilled workers at a lower rate of pay

A fall in the market wages

Efficiency– less skilled workers taking longer to complete the tasks

Sales

Price– reduction in price to undercut the opposition or move slow moving products

Price reduced because product is of poor quality

Volume– The price reduction resulted in increased sales

Reduced competition in the market

A03 – Analysis and Evaluation**Assessing of significance of the variances**

The labour department produces the largest overall variance.

The labour department also has the largest sub-variances eg the favourable variance is £49 020 compared to sales with £43 000 and materials with £30 100.

The adverse variance is significantly higher than the other two at £68 800 which is over £20 000 higher than the next largest variance at £47 300.

Interrelationship of the variances

Students would be expected to identify the potential links between the variances other than those given above, for example.

The material usage variance could be caused by less skilled workers that have resulted in the adverse efficiency variance.

The labour efficiency variance could be caused by poor quality materials that have resulted in the materials price and usage variances.

The sales price variance could be caused by a poor quality product which is the result of poor materials and a less skilled workforce.

Overall assessment

External factors that could cause variances such as:

Materials – price fall due to market change

Labour – lack of skilled workers nationally

Sales – increased competition from abroad

Other valid reasons should be accepted

Not enough information to decide causes

Are original standards correct?

Note: Not all content needs to be covered to gain full marks.

The indicative content is not exhaustive; other creditworthy material should be awarded marks as appropriate.

17	1	Assess the two projects and recommend to the directors the one they should select.	25
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AO2 – 5 marks, AO3 – 20 marks

Level	Marks	Description
5	21–25	<p>A clear and balanced response that presents a coherent and logically reasoned judgement and conclusion/solution that is supported by an astute consideration of a wide range of evidence including other factors relevant to the wider context.</p> <p>There is an insightful assessment of the significance and limitations of the evidence used to support the judgement.</p>
4	16–20	<p>A reasoned, but in places unbalanced, judgement and conclusion/solution is presented that is supported by an evaluation of a wide range of evidence, including a narrow consideration of other factors relevant to the wider context.</p> <p>There is a partial assessment of the significance and limitations of the evidence used to support the judgement.</p>
3	11–15	<p>An underdeveloped judgement and conclusion/solution is presented that is supported by an evaluation of a range of evidence provided in the question; however there may be inconsistencies and the reasoning may contain inaccuracies.</p> <p>A comprehensive and relevant selection of information is analysed, showing a developed logical chain of reasoning. The results of any appropriate calculation/s are integrated into the analysis and evaluations offered on most.</p> <p>Comprehensive and relevant knowledge and understanding of principles/concepts/techniques is drawn together and applied successfully to the context. Where appropriate, a thorough selection of relevant calculations is attempted; these may include minor errors.</p>
2	6–10	<p>A basic judgement and conclusion/solution is presented, it is supported by a limited evaluation of evidence provided in the question, containing significant inaccuracies.</p> <p>A limited but relevant selection of information is analysed, starting to develop a logical chain of reasoning. The results of the calculation/s are integrated into the analysis but with weak evaluations.</p> <p>Limited but relevant knowledge and understanding of principles/concepts/techniques is drawn together and applied successfully to the context. Where appropriate, a limited selection of relevant calculations is attempted; these may include minor errors.</p>
1	1–5	<p>A judgement and conclusion/solution may be asserted, but it is unsupported by any evidence.</p> <p>Responses present a limited selection of information that is not wholly relevant with an attempt at analysis. A chain of reasoning ranges from being barely present to undeveloped.</p> <p>Fragmented items of knowledge and understanding of principles/concepts/techniques relevant to the contexts are present. These are likely to be descriptive, with limited application to the context. Where appropriate, some calculations are attempted; these are likely to contain errors and may not be relevant to the context. Results of the calculations are stated with little or no evaluation.</p>
0	0	Nothing written worthy of credit.

Answers may include:

A02 - Application

Comparing the financial data for the two projects

Project A : Payback is quicker (5 years) and NPV higher (by £350 000)

Life of project A is shorter (by 10 years) and closer to payback so B may produce more in cash flow after payback period

Relating non-financial factors to the scenario:

Project A

Impact on environment

Exploitation of scarce resources

Project B

Impact on local environment – could be positive eg using derelict land

Impact on local economy and unemployment

A03 – Analysis and Evaluation

Analysis of the financial data

Decision may depend on discount factor – interest rates are variable and ROCE may change – sensible to conduct sensitivity analysis on the data.

Size of initial investment should be considered – will funds be available?

How reliable are cash flows etc 15–25 years in the future?

Other factors to consider/evaluate

Project A

Is fair price being paid or are resources used to subsidise other areas of the business

Impact on employment in under developed country – is this good or bad – possible exploitation of local workforce v opportunities for employment and increased living standards

Project B

Impact on local environment – could be positive eg using derelict land, however there may be negative impacts from for example increased traffic – there may be more environmentally friendly alternatives

Will unemployed have skills/attitudes to take jobs created?

Overall

How reliable is the data used in the calculations?

What guarantee that either project will be successful?

Note: Not all content needs to be covered to gain full marks.

The indicative content is not exhaustive; other creditworthy material should be awarded marks as appropriate.

