



Rewarding Learning

ADVANCED SUBSIDIARY (AS)
General Certificate of Education
2013

GCE Applied Business

Assessment Unit AS 4

assessing

E-Commerce

[A3B41]



TUESDAY 4 JUNE, MORNING

TIME

1 hour 30 minutes.

INSTRUCTIONS TO CANDIDATES

Write your Centre Number and Candidate Number on the Answer Booklet provided.
Answer **all six** questions.

INFORMATION FOR CANDIDATES

The total mark for this paper is 80.

Quality of written communication will be assessed in questions **4, 5 and 6**.

Figures in brackets printed down the right-hand side of pages indicate the marks awarded to each question or part question.

ADVICE TO CANDIDATES

You are advised to take account of the marks for each part question in allocating the available examination time.



Study the following information and answer the questions that follow

Black Oak Accountancy

Accountants in Lame - Black Oak Chartered Accountants - Macilla Firefox

Accountants in Lame - Black Oak Chartered ...

www.blackoakca.co.uk

Free Online Trial

Login for Black Oak Online Accounting Software:

Tel: 028 2827 8329

Email: info@blackoakca.co.uk

Black Oak
Chartered Accountants

Bookkeeping and Accounts Cash Flow Forecasting and Budgeting Credit Control Payroll VAT

Home Page Tax Fixed Fee Quotation Free Consultation Construction Industry Scheme Contact Us

Contact us for a Free, Fixed Fee - No Obligation Quote
- Provided at your place of business within 30 mins!!!!

Welcome to Black Oak, Chartered Accountants.

Our aim is to provide a quality, professional and personal service which will add value to your business.

We specialise in working with small and medium sized firms, providing the quality and depth of support you are unlikely to find at larger, more impersonal firms.

At Black Oak we have the following principles:

- **Approachability - friendly regular contact** to ensure you are kept up to date. We aim to work with you throughout the year and not just at the year end.
- **Jargon free terminology** - delivering plain english accountancy advice.
 - **Fixed price fees** - ensuring you the best value for money.
- **Efficient** and timely prepared information, allowing businesses to plan effectively.
 - Deliver **business advice** as well as just crunching the numbers.
- **To add value** by understanding your business and helping you achieve your objectives

As Chartered Accountants we are qualified to deal with all your business needs - from simple bookkeeping, payroll and credit control to budgeting, planning and final accounts.

Whether you are just starting up in business, expanding it or considering retirement, we will be able to advise you on the financial and taxation implications of each step along the way.

Contact us for a free no obligation chat to discuss how we can help your business grow.

We are a small business whose aim is to help other small businesses be successful.

We are based in Lame, Co. Antrim

Chartered Accountants Ireland

Black Oak, Chartered Accountants, 11 Shanks Park, Lame, Co. Antrim, BT40 2TR.

Fig. 1: Internet Website – Black Oak Accountancy

Black Oak Accountancy is a chartered accountancy practice which has been trading since November 2010. The partners differentiate their services in the marketplace by providing a “hands-on” and modern approach to accountancy, offering customers more options and flexibility when it comes to running the financial aspects of their business.

Black Oak Accountancy provides accountancy services online and can assist in the financial management of the business on an ongoing basis, if the client wishes, rather than simply preparing the accounts at the end of the financial year. Indeed, the website includes a free online trial for “accounting software”, which enables customers to enter their financial information online and facilitates preparation of financial statements such as accounts and budgets.

In order to establish the business, the partners have combined marketing activities with meeting potential customers, choosing software, putting policies and procedures in place in relation to the website, business services and advice provided to customers. Professional services provided to customers include:

- Preparation of financial statements
- Preparation and submission of Self-Assessment Tax Returns
- Book-keeping and Auditing services
- Business services (such as payroll accounting and VAT accounting)
- Business Plans and Financial Modelling
- Tax Advice

A “fixed-fee” service is also provided to customers, which has the advantage that the client knows in advance exactly what fees are being charged – this has the benefit of enabling clients to manage their cashflows.

The partners point out that having a dedicated website for the business is a distinct advantage, suggesting that the various features of the website have contributed to the E-Commerce activities of the business and an increase in market share.

© *Adopting a more modern approach to accountancy – Business News, Larne Times, 3 March 2011* © Black Oak Chartered Accountants

- 1 Explain the term “Internet”, and identify **two** examples of how Black Oak Accountancy might use it. [4]
- 2 Explain what is meant by the following terms, and analyse how they might apply to Black Oak Accountancy:
- (i) Business-to-Business
 - (ii) Advertising [8]
- 3 Analyse a total of **three** pieces of Internet, Business or E-commerce software that Black Oak Accountancy must obtain in order to create its website. [12]
- 4 Analyse **four** benefits which customers of Black Oak Accountancy might gain from on-line trading. [16]
- 5 With reference to **Fig. 1**, discuss **five** ways in which Black Oak Accountancy might evaluate the effectiveness of its website. [20]
- 6 Evaluate each of the following **five** methods that Black Oak Accountancy might use in order to market its on-line trading activities:
- E-mail marketing
 - E-Customers as the Sales Team
 - Measuring Success
 - Banner Advertising
 - Direct Navigation [20]

THIS IS THE END OF THE QUESTION PAPER

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will be happy to rectify any omissions of acknowledgement in future if notified.