

## Draft Marking Scheme for Business Studies Higher Level Paper 11 2003

<b>Q 1</b>	<b>Ledger</b>			
	20 entries excluding totals @ 1 m		20 marks	
	<b>Cash Book</b>			
	14 entries @ ½ marks each	7 marks		
	Opening Balance	1 mark		
	Closing Balance	1 mark		
	Cheque No.	1 mark		
	Receipt No.	<u>1 mark</u>	11 marks	
	<b>Trial Balance</b>			
	9 figures @ ½ marks each		4.5 marks	
	<b>Presentation</b>			
	Dates	2 marks		
	Folios	2 marks		
	Neatness	<u>½ mark</u>	4.5 marks	<b>( 40 marks )</b>

<b>Q 2</b>	<b>( A )</b>			
	2 ways of treating incoming invoices @ 3 marks each		6 marks	
	2 ways of treating cheques issued @ 3 marks each		<u>6 marks</u>	12 marks
	<b>( B )</b>			
	10 pieces of information in invoice @ 1 mark each		10 marks	
	5 pieces of information in cheque @ 1 mark each		<u>5 marks</u>	15 marks
	<b>( C )</b>			
	<b>Purchases Book</b>			
	7 pieces of information @ 1 mark each		7 marks	
	<b>Analysed Cash Book</b>			
	6 pieces of information @ 1 marks each		<u>6 marks</u>	13 marks
				<b>( 40 marks )</b>

<b>Q 3</b>	<b>( A )</b>			
	1 good point @ 6 marks	6 marks		
	or 3 good examples of what trade unions do			
	<b>( B )</b>			
	3 reasons @ 2 marks	6 marks		
	<b>( C )</b>			
	3 steps @ 4 marks	12 marks		
	<b>( D )</b>			
	<b>( Note answers to be based on text of question )</b>			
	(i) 2 @ 2 marks	4 marks		
	(ii) 2 @ 2 marks	4 marks		
	(iii) 2 @ 2 marks	4 marks		
	(iv) 2 @ 2 marks	4 marks	16 marks	<b>( 40 marks )</b>

**Q 4**

**( A )**

**Trading, Profit and Loss and Appropriation Account**

Headings 3 marks  
26 figures @ ½ marks 13 marks  
2 figures @ 1 mark each 2 marks 18 marks

**Balance Sheet**

Heading 1 mark  
24 figures @ ½ marks 12 marks  
3 figures @ 1 mark each 3 marks 16 marks  
Neatness 1 mark 35 marks

**( B )**

1 suitable point @ 5 marks 5 marks  
**( 40 marks )**

**Q 5**

**( A )**

2 good reasons @ 3 marks 6 marks

**( B )**

3 sources explained @ 4 marks 12 marks  
( name and say something relevant about each one )

**( C )**

**Cost of diesel** 4 marks  
**Annual Costs** 4 marks  
**Cost of wages** 2 marks  
**Total cost of transport** 2 marks  
**Layout of workings** 2 marks 14 marks

**( D )**

2 figures on correct sides @ 2 marks 4 marks  
Narration @ 2 marks 2 marks  
Date and Folio @ 1 mark each 2 marks 8 marks **( 40 marks )**

**Q 6**

**( A )**

2 reasons @ 3 marks each 6 marks

**( B )**

22 correct figures @ 1 mark each 22 marks  
3 correct figures @ 2 marks each 6 marks 28 marks

**( C )**

New Closing Cash figure for June @ 6 marks 6 marks **( 40 marks )**