

OXFORD AQA

INTERNATIONAL QUALIFICATIONS

INTERNATIONAL GCSE

ACCOUNTING

9215/1

Paper 1

Mark scheme

Additional specimen

Version: 1.0 Final

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 Examiner.

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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 'extraneous/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

Question	Answer	Total marks
01	B Inventory	1 AO1 = 1

Question	Answer	Total marks
02	A Purchase journal	1 AO1 = 1

Question	Answer	Total marks
03	D \$28.75	1 AO1 = 1

Question	Answer	Total marks
04	C Credit purchases	1 AO1 = 1

Question	Answer	Total marks
05	A Opening balances of a business	1 AO1 = 1

Question	Answer	Total marks
06	A Credit note	1 AO1 = 1

Question	Answer	Total marks
07	A Debit Discount Allowed Credit Receivables ledger	1 AO1 = 1

Question	Answer	Total marks
08	C \$6 500	1 AO1 = 1

Question	Answer	Total marks
09	D \$1 988 Dr	1 AO1 = 1

Question	Answer	Total marks
10	A As a debit in the trade payables ledger control account	1 AO1 = 1

Question	Part	Marking guidance						Total marks
11	3	DR		Brody		CR		5 AO1 = 5
		Date	Detail	\$	Date	Detail	\$	
		1 July 2025	Bal b/d	1 850 (1)	12 July 2025	Sales returns	760.75 (1OF)	
		10 July 2025	Sales	2 050 (1)	16 July 2025	Bank	1 757.50 (1)	
					31 July 2025	Bal c/d	1 381.75	
				3 900			3 900	
		01 August 2025	Bal b/d	1 381.75 (1 OF for both)				

Question	Part	Marking guidance		Total marks
11	4	No, he was not correct.		1 AO1 = 1

Question	Answer					Total marks
12						4
	Item	Capital income	Revenue income	Capital expenditure	Revenue expenditure	AO1 = 4
	Sales made to customers		✓			
	Accountancy fees paid				✓	
	Purchase of motor vehicles			✓		
	Rent paid for factory premises				✓	
	Proceeds from the sale of office equipment	✓				

Section B

Question	Part	Marking guidance						Total marks
13	1							10 AO2 = 10
		Cashbook						
		Date	Details	\$	Date	Detail	\$	
		5 June	T Jones	750 (1)	01 June	Bal b/d	1 210 (1)	
		12 June	M Khan	1 060 (1)	10 June	Rent	475 (1)	
		19 June	Cash	1 750 (1)	15 June	Wages	2 100 (1)	
		29 June	B Rose	1 425 (1)	16 June	Petty cash	50 (1)	
					25 June	Drawings	250 (1)	
					30 June	Bal c/d	900	
				4 985			4 985	
		1 July	Bal b/d	900 (1 OF for both)				

Question	Part	Marking guidance	Total marks
13	2	<p>Answers may include:</p> <p>Bank charges</p> <p>Errors</p> <p>Outstanding cheques</p> <p>Dishonoured cheques</p> <p>Unpresented cheques</p> <p>Overdraft fees</p> <p>Timing differences</p> <p>(Other acceptable answers will be awarded marks)</p>	<p>3</p> <p>AO1 = 3</p>

Question	Part	Marking guidance	Total marks
13	3	<p>Answers may include:</p> <p>Finding errors</p> <p>Proof of income</p> <p>Proof of expenses</p> <p>Keeping formal records of accounting activities</p> <p>(Other acceptable answers will be awarded marks)</p>	<p>2</p> <p>AO1 = 2</p>

Question	Part	Marking guidance				Total marks	
14	1					10 AO2 = 10	
				Dr	Cr		
		1.	Rent	500			
			Light and heat		500		
		2.	Salaries	750			
			Salaries	750			
			Bank account		1 500		
		3.	Suspense	960			
			Drawings		480		
			Drawings		480		
		4.	Suspense	540			
			Sales		540		
		<p>Marker note:</p> <p>1 mark per entry in the journal – name of account, amount and Dr/Cr must be correct to be awarded the mark.</p> <p>Allow 2 marks for Journal 3 if credit entry is for \$960.</p>					

Question	Part	Marking guidance				Total marks
14	2					3 AO2 = 3
		Suspense Account				
		Details	\$	Detail	\$	
		Journal 3	960 (1)	Opening balance	1 500 (10F)	
		Journal 4	540 (1)			
		1 500		1 500		

Question	Part	Marking guidance		Total marks
14	3			5 AO2 = 4 AO1 = 1
			\$	
		Draft profit	26 320	
		Error 1	0 (1)	
		Error 2	(1 500) (1)	
		Error 3	0 (1)	
		Error 4	540 (1)	
Revised profit	25 360 (10F)			

Question	Part	Marking guidance	Total marks
14	4	Error 1: error of commission (1) Error 4: error of omission (1)	2 AO1 = 2

Question	Part	Marking guidance				Total marks	
15		Complete the trial balance for the year ended 31 December 2024. [15 marks]				15 AO2 = 14 AO1 = 1	
		Account	DR \$		CR \$		
		Bank	7 230	(1)			
		Capital			25 000		(1)
		Discounts allowed	395	(1)			
		Drawings	15 500	(1)			
		General expenses	25 350	(1)			
		Motor Vehicle - cost	10 000	(1)			
		Motor Vehicle - accumulated depreciation			4 375		(1)
		Opening inventory	4 750	(1)			
		Purchases	59 250	(2) W1			
		Revenue			100 200		(1)
		Trade payables			5 400		(2) W2
		Trade receivables	12 500	(1)			
	TOTALS (1) for both balancing	134 975		134 975			
	Workings: 1. Purchases: \$58 500 (1) + \$750 (1) = \$59 250 2. Trade payables: \$4 650 (1) + \$750 (1) = \$5 400						