2003 Accounting GA 1: Written examination 1

GENERAL COMMENTS

The June examination was 'graduated in difficulty' from Question 1 to Question 2 and that will continue to be the case in future examinations. This gives students confidence early in the examination and sets a 'base' for answering later questions. Teachers and students should look carefully at time management skills for the new examination structure.

The other structural change to the course, apart from having two questions instead of three questions, was the change in marks allocated from 60 to 90 marks. This allowed more comprehensive questions without going past the single digit limit for marks per question.

When answering questions, students should focus on using lead ins and not 'repeating the question' and simply draw a single line through an error and move on rather than getting bogged down on a particular question. A strong knowledge of templates would save considerable time.

Students should be precise in their language when answering questions. For instance 'money' and 'funds' do not equate to 'cash at bank'. A discussion of 'investing items' should be confined to non-current assets.

Having two scenarios means that the questions now extend to 45 marks. Students must be prepared to switch from one topic to the next within a scenario and not continue a theme when no longer required. For instance, if the topic moves from stock to the benefits of using a computer package then the response should not focus on stock.

It is important that teachers and students take note of changes in the reaccredited study design. Using terms such as 'disposal of asset', 'profit and loss statements' and 'the matching principle' indicate that some students are not fully prepared for the examinations.

The balance between theory and practice was approximately 40:60 and that should be expected to continue in future examinations.

When presenting reports, students are encouraged to 'finish the question'. This applies even though the student is aware that some parts of their report are incorrect or incomplete.

Students, and teachers, are advised to read past examiner's reports. They are also encouraged to take advantage of the resources made available on the VCAA website.

SPECIFIC COMMENTS

Question 1

1.1.1

Marks	0	1	2	3	Average
%	6	9	32	53	2.33

Stock cards

This question was well answered and gave students a positive start to the examination. Not using source documents in the details was predictable as the most likely error. Given that the students were using FIFO it was important that students record the balances in the correct sequence.

1.1.2

Marks	0	1	2	Average
%	7	23	70	1.62

Stock loss

Students have learned to expect constraints and this question was no exception. The question required reasons for stock loss other than theft. Very few students ignored this constraint and generally performed well with their responses. The most common error related to a lack of precision in answers. To simply say under supply and over supply was not enough. Students had to respond with 'undersupply by suppliers' and 'oversupply to customers' to gain full marks. Other reasons such as stock being damaged or withdrawn but not recorded were also accepted.

1.1.3

Marks	0	1	2	3	Average
%	18	24	56	2	**1.42**

Effect on owner's equity
This question was not well understood. Responses stating that owner's equity would be overstated but failing to recognise drawings were not correct. Owner's equity would reman unchanged. However, many responses gained 2 out of 3 marks by providing a satisfactory explanation as to why owner's equity (incorrectly) was overstated. This is a good example of why students should always complete the question.

1.2.1

Marks	0	1	2	3	Average
%	3	3	40	54	**2.46**

Cash payments journal
Students were provided with a partly completed journal and had to make three entries. Students had difficulty with the treating of the payment to creditors, in particular, allowing for discount. Many responses included the same amount in the Bank column as in the Creditors column.

1.2.2

Marks	0	1	Average
%	51	49	**0.48**

Benefits of Multi column journals
This question was not well answered. Some responses incorrectly commented on the General journal, others simply provided the answer to how you prepare journals. Words and phrases such as 'grouped, summarised, totalled and ease of posting' most often ensured the mark on offer.

1.2.3

Marks	0	1	2	3	4	Average
%	11	15	24	31	19	**2.32**

General ledger
This question was reasonably well answered. Of those answers that were awarded less than full marks the most likely reasons related to an incorrect amount or title for 'bank/discount revenue' as the debit entry in the Creditors account or an incorrect title on the credit side of Creditors. Few students experienced difficulty with the entries in advertising and wages.

1.3.1

Marks	0	1	2	Average
%	33	46	21	**0.88**

Computer packages
Many students continued to discuss stock and thus precluded themselves from earning full marks. More successful students explained how computers improve the speed and accuracy of reporting and linked this to reliability.

1.4.1

Marks	0	1	2	3	4	5	6	Average
%	8	7	7	7	8	17	46	**4.34**

Trial balance
Well answered. The main problem for students related to the treatment of the stationery expense. This should have been a debit of $4700 to stationery expense and a credit to the existing account of Stock of stationery. Many students instead used the amount of $2100 that should have been the balance remaining in the Stock of stationery account. Forgetting to aggregate accumulated depreciation of stationery and incorrect determination of stock loss were other common errors.

1.4.2

Marks	0	1	2	3	4	5	Average
%	14	9	11	17	23	26	**3.04**

Statement of financial performance
Dealing with the trading aspect of this report was very difficult for most students. Some responses chose to deduct cost of sales from gross profit rather than deduct from sales. Others correctly deducted stock loss from gross profit and then double reported stock loss as an 'other expense'. A template was provided for the presentation of this report. The most common variation was for students to treat 'discount revenue' as either a direct addition to sales, a deduction from gross profit or as a negative expense. The correct, and only acceptable response, was for discount revenue to be added to adjusted gross profit as a minor revenue. There was some confusion between depreciation and accumulated depreciation.

1.4.3

Marks	0	1	2	3	Average
%	11	9	22	58	2.26

Statement of financial position
This was a typical question in that examiners only sought an extract of the report such as the non current asset section. The question was very well answered, the only errors being a failure to accumulate depreciation and the non-inclusion of land and buildings.

1.4.4

Marks	0	1	2	Average
%	24	37	39	1.14

Defining an accounting element
Students had no difficulty stating a non-current asset. This gained no marks. Two points were required from three possible responses; that the asset is controlled by the business, has a future economic benefit and has a life extending beyond 12 months. Students usually lost marks because they failed to provide two points rather than make incorrect statements.

1.5.1

Marks	0	1	2	3	4	5	Average
%	15	7	6	10	21	41	3.38

Statement of cash flow
Students performed well on a topic that has been not well answered in the past. The most common error related to the inability to deal with the purchase of stationery. This problem was replicated back in 1.4.2 and obviously needs to be addressed. Some responses were confused about the amount and many included this item as an investing item. Other errors included the failure to indicate whether items were inflow or outflow, incorrect titles and a failure to recognise that the bank balance at the beginning of the year was a negative balance.

1.5.2

Marks	0	1	2	Average
%	58	30	12	0.54

Investing activities
The key point for the initial response was that students state that the buying or selling of non-current assets was for cash. Many responses neglected to mention that the transaction was for cash. The second mark was for the example of either a sale or proceeds of sale of a non-current assets and this was more successfully answered.

1.6.1

Marks	0	1	2	3	4	Average
%	47	11	14	12	16	1.37

Cash versus profit
The examples available to students had to be drawn from the previous practical tasks. The most frequently correct responses were for drawings and cash purchases of equipment. These items decreased bank without affecting net profit. Incorrect responses related to inappropriate examples such as expenses exceeding sales.

Question 2
2.1

Marks	0	1	2	3	Average
%	15	20	33	32	1.81

General journal
This question was generally well answered. Common errors were the treatment of accrued expenses as an asset, and more frequently the failure to recognise and determine capital. Provided capital was determined as the residual amount then no penalty was incurred.

2.2

Marks	0	1	2	3	4	Average
%	22	10	20	23	25	2.18

Accounting principles
Identifying accounting principles was a task most students would have anticipated and this was reflected by satisfactory performance. Most students identified the entity principle and correctly justified that choice. The second principle was more difficult for many students. To respond with the ‘matching’ principle was to provide a response from outside the course of study. This was not accepted. Nor was the answer of ‘relevance’ as this is a qualitative characteristic and not a principle. The reporting period was the correct response.

2.3.1

Marks	0	1	2	3	Average
%	16	24	49	11	1.54

General journal
Very few students fully responded to this question. One part of the question required the buying of a non-current asset on credit and students understood the double entry required. A further part required the recognition that part of the payment was for a 'prepaid service agreement', with the emphasis on the word 'prepaid'. Most students neglected to acknowledge that the item was prepaid and this cost one mark. The amount of $840 was attached to the 'prepaid expense'.

2.3.2

Marks	0	1	2	3	Average
%	60	17	17	6	0.68

Accounting elements
When students are given advice, a statement frequently made is that students must be precise in their responses. This question is a very good example of that advice. Many students simply responded to the part that asked for the item to be identified with 'assets' instead of the correct and complete answer of 'current assets'. Other responses stated that the item was an expense. Quite a few students misinterpreted the question and incorrectly stated the item, classification and amount.

2.4.1

Marks	0	1	2	Average
%	9	67	24	1.15

Cash payments journal
This question included a new aspect of the course: the treatment of accrued expenses in the subsequent period. Students had little difficulty recording the payment of the wages in this period; however, very few were able to record the $1050 for accrued wages under the heading of 'sundries'. No doubt this type of question will continue, whether for accrued expenses in Unit 3 or accrued revenue in Unit 4.

2.4.2

Marks	0	1	Average
%	54	46	0.46

Qualitative characteristics
The correct response was 'reliability'. Students who responded incorrectly selected materiality, relevance or verifiability (a principle).

2.5.1

Marks	0	1	2	Average
%	9	10	81	1.72

Accounting elements
The most accurately answered question on the paper. It was made easier by 'liabilities' not being offered as an option. Students who erred usually showed the wrong amount of $320 000 rather than $180 000.

2.5.2

Marks	0	1	2	Average
%	27	46	27	0.99

Fair value
Students scored 1 mark for stating the 'current market value' and a second mark for identifying that this valuation was the response by a 'sworn or independent valuation'.

2.6.1

Marks	0	1	Average
%	26	74	0.74

Depreciation calculation
This question required a straightforward calculation. Students who erred in this question invariably failed to deduct the disposal value ($5000) of the non-current asset.

2.6.2

Marks	0	1	2	3	Average
%	20	8	12	60	2.11

Depreciation calculation
Students had to make their calculation over a two-year period using the reducing balance method. A number of students confused the periods and made their calculation for the second and third year. Provided they showed the first year's calculation assessors treated those students with leniency. In this question, unlike the straight line method, students are not to deduct the disposal value when making their calculation.

2.6.3

Marks	0	1	2	Average
%	30	41	29	0.99

Effect on profit
The ability to score 1 mark by stating that the effect on profit was lower inflated student performance on this question. It was evident from the incorrect amounts shown in responses that most students did not fully grasp the implications of this question.

2.7.1

Marks	0	1	2	3	4	5	6	7	8	Average
%	25	8	9	7	7	6	12	16	10	3.66

Sale of asset
This question gained better responses than was anticipated, given that a trade-in was involved. This inclusion by the examiners certainly raised the level of difficulty. Students performed more strongly in the earlier part of the question involving the sale of the existing office furniture. It was acceptable for students to show a net amount of $11 200 for Creditors – Delta Office Solutions, in the credit column of the General journal.

2.7.2

Marks	0	1	2	Average
%	49	24	27	0.77

Classification
The use of the word 'trade-in' was marked incorrect in the previous question and if repeated here was regarded as a consequential error. Students had to recognise the 'proceeds of sale of office furniture' $3500 as a revenue and the carrying value $5500 of the Office furniture as an expense to gain the two marks. A large number of responses included 'aliens'.

2.8.1

Marks	0	1	2	3	4	5	Average
%	43	13	13	13	11	7	1.57

General ledger
This was, for most students, a difficult question. There were a number of aspects to this question that required a level of skill. Students had to record the opening and closing balance for the Prepaid insurance account, the amount paid for Prepaid insurance, the amount allocated to this period making the double entry into the Insurance account and finally, to post the amount expensed to the Profit and loss summary account. The mean score for this question accurately measured the level of difficulty. This type of question regularly appears on examinations.

2.9.1

Marks	0	1	2	Average
%	42	45	13	0.70

Revenue recognition
This question should have been answered better. Students had great difficulty determining when revenue would be recognised, particularly when using the 'point of cash' approach. Many students accumulated the revenue rather than showing the amount to be recognised in particular periods. Students have to read questions carefully.

2.9.2

Marks	0	1	2	Average
%	41	20	39	0.97

Revenue recognition
Most students were able to make the correct assumption, 'point of sale', but unfortunately were unable to justify that selection. Students who did link point of sale to accrual accounting invariably produced very good answers. The recognition that goods were sold on credit was also a good response.

Question 1 – Dyson's Desks

1.1.1 Complete the stockcard

Model 12A
Office Desks
Stock Card

Date	Details	IN			OUT			BALANCE		
		Qty	Unit Cost $	Total Cost $	Qty	Unit Cost $	Total Cost $	Qty	Unit Cost $	Total Cost $
	Balance							5	280	1 400
12–6	Inv. 372	10	280	2 800				15	280	4 200
28–6	Inv. 391	10	300	3 000				15 10	280 300	7 200
29–6	Memo/ Drawings				1	280	280	14 10	280 300	6 920

3 marks

1.1.2 Other than theft state two reasons for stock loss

Incorrect counting of stock during stock take. Oversupply to customers OR undersupply by suppliers
Stock sold but not subtracted from stock card. Drawings not recorded
Reason 2 Stock damaged and discarded but not adjusted for on stock card.
Incoming stock recorded on stock card overstated the actual number of units that arrived.
Double invoicing by supplier with only one delivery of goods

2 marks

1.1.3

Effect: No overall effect on Owner's Equity. OR *OE overstated/higher*
Explanation: A stock loss would be recorded, hence profit would be lower and OE would be understated, whilst drawings would not be recorded, thereby overstating OE.
OR *Drawings would be understated as it would not be recognised*

1 + 2 = 3 marks

1.2.1 Cash Payments Journal CPJ 1

Date **2003**	Details	*Post* **Ref.**	**Chq. No.**	Bank	Disc **Rev.**	Creditors	Wages	Drawings	Sundries
June 4	**Drawings** *M. Dyson*		*91*	*800*				*800*	
5	**Advertising**		*92*	*1 000*					*1 000*
11	**Custom Design**		*93*	*1 500*		*1 500*			
16	**Wages**		*94*	*7 750*			*7 750*		
	Ace Cabinets		*95*	*2 600*		*2 600*			
27	*Admin. Expenses*		*96*	*200*					*200*
28	**Desks Unlimited**		**97**	**4 575**	**25**	**4 600**			
29	**Holiday – M. Dyson**		**98**	**2 100**				**2 100**	
30	**Wages**		**99**	**7 500**			**7 500**		
	TOTAL			**28 025**	**25**	**8 700**	**15 250**	**2 900**	**1 200**

3 marks

1.2.2 One benefit of using a multi column cash payments journal

Benefit Allows frequently occurring similar cash payment transactions to be **grouped**, and **totalled** for **easier posting** to the General Ledger. **Reduces detail** within the ledger.
Improves the quality of financial information flowing to GL.

1 mark

1.2.3 General Ledger (extract)

201 CREDITORS

Date 2003	**Particulars**	**Post Ref.**	**$**	**Date 2003**	**Particulars**	**Post Ref.**	**$**
30-6	Bank/Disc. Rev.		8 700	*1 June*	*Balance*		*20 700*
				30–6	Stock Control		33 000

503 ADVERTISING EXPENSE

Date 2003	**Particulars**	**Post Ref.**	**$**	**Date 2003**	**Particulars**	**Post Ref.**	**$**
OR 30-6	Bank/CPJ		1 000				

505 WAGES EXPENSE

Date 2003	**Particulars**	**Post Ref.**	**$**	**Date 2003**	**Particulars**	**Post Ref.**	**$**
30–6	Bank/CPJ		15 250				

4 marks

1.3 Explain why the use of a computerised accounting package may improve reliability of the accounting reports?

Explanation: Accuracy – computer calculations and processes are highly accurate.
If data entry is correct then output will be more reliable.
Ease of checking, can include easy-to-operate controls. Greater storage capability?

2 marks

1.4.1 DYSON'S DESKS

TRIAL BALANCE AS AT 30 JUNE 2003

		Trial Balance		**Adjustments**		**Adjusted Trial Balance**	
Account Number	Account	**Debit $**	**Credit $**	**Debit $**	**Credit $**	**Debit $**	**Credit $**
101	Bank		16 000				16 000
102	Debtors	28 000				28 000	
103	**Stock Control**	98 000			**1 000**	**97 000**	
104	**Stock of Stationery**	6 800			**4 700**	**2 100**	
151	Land and Buildings	275 000				275 000	
152	Equipment	18 000				18 000	
152A	**Accumulated Depreciation – Equipment**		5 500		**1 925**		**7 425**
201	Creditors		45 000				45 000
301	Capital		351 680				351 680
302	Drawings	47 280				47 280	
401	Sales		519 000				519 000
403	Discount Revenue		150				150
501	Cost of Sales	345 000				345 000	
502	**Administration Expenses**	7 000		**500**		**7 500**	
503	Advertising	15 000			**500**	**14 500**	
504	Vehicle Lease Expenses	11 250				11 250	
505	Wages	86 000				86 000	
506	Stationery Expense			**4 700**		**4 700**	

507	**Depreciation – Equipment**			**1 925**		**1 925**	
508	**Stock Loss**			**1 000**		**1 000**	
	TOTALS	937 330	937 330			939 255	939 255

1 + 1 + 2 + 1 + 1 = 6 marks

1.4.2

DYSON'S DESKS
STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE 2003

	$	$
Revenue		
Sales		519000
Less Cost of Goods Sold		
Cost of Sales		345 000
Gross Profit		174 000
Less Stock Loss		1 000
Adjusted Gross Profit		173 000
Add Other Revenue		
Discount Revenue		150
		173 150
Less Other Expenses		
Administration Expenses	7 500	
Advertising	14 500	
Vehicle Lease Expenses	11 250	
Wages	86 000	
Stationery Expenses	4 700	
Depreciation – Equipment	1 925	125 875
Net Profit		47 275

5 marks

DYSON'S DESKS
STATEMENT OF FINANCIAL POSITION (NON CURRENT ASSETS ONLY)
AS AT 30 JUNE 2003

	$	$
Equipment	18 000	
Less Accumulated Depreciation - Equipment	7 425	10 575
Land and Buildings		275 000
TOTAL		285 575

3 marks

1.4.4

Item: Land and Buildings
Explanation: Controlled by the business.
Future economic benefit/extending beyond one accounting period.

2 marks

1.5.1

DYSON'S DESKS
STATEMENT OF CASH FLOW FOR YEAR ENDED 30 JUNE 2003

	$	$
Cash Flow from Operating Activities		
INFLOWS		
Cash Sales	361 000	
Receipts from Debtors	142 000	503 000
OUTFLOWS		
Payments to Creditors	(341 000)	
Purchases of Stationary	(4 200)	
Administration	(7 500)	
Advertising	(14 500)	
Vehicle Expenses	(11 250)	
Wages	(86 000)	464 450
NET CASH PROVIDED		38 550
Cash Flow from Investing Activities		
OUTFLOW		
Purchase of Equipment		(8 000)

Cash Flow from Financing Activities		
INFLOW		
Capital Contribution	10 000	
OUTFLOW		
Drawings	(47 000)	(37 000)
Net Cash Used/Provided		(6 450)
Add Cash at Bank (1/07/2002)		(9 550)
Equals Cash at Bank (30/06/2003)		(16 000)

5 marks

1.5.2 What is meant by investing activities?

State: Investing activities are those that result from the purchase and/or sale of non current assets for **cash.**
Example: Sale of a motor vehicle for cash/ Proceeds from sale of vehicle

1 + 1 = 2 marks

1.6

First Example: Drawings is a cash payment but is not recognised as an expense. Cash purchases of equipment. OR Payments to creditors exceed credit purchases of stock (must show link)
Second Example: Credit Sales were $158 000, but only $142 000 was received from Debtors **OR** Receipts from debtors are less than credit sales (must show link)

1 + 1 + 2 = 4 marks

Total 45 marks

Question 2 – Sea Supplies

2.1 GENERAL JOURNAL GJ 1

Date **2003**	*Particulars*	Post *Ref.*	Debit **$**	Credit $
1-7-03	***Accrued Wages***			1050
	Acc. Dep. – Computer			2 000
	Acc. Dep. – Delivery Truck			5 000
	Acc. Dep. – Office Furniture			3 500
	Bank		2500	
	Computers		6 000	
	Creditors			9 400
	Debtors		2200	
	Delivery Truck		25 000	
	Land and Buildings		140 000	
	Loan – ABC Bank			30 000
	Office Furniture		10 000	
	Prepaid Insurance		1 500	
	Stock Control		28 000	
	Capital – B. Simpson			**164 250**

3 marks

2.2 STATEMENT 1

Principle: Entity
Justification: That the personal transactions of the owner should be kept separate from those of the business. Transactions between the owner and the business need to be identified and recorded where they alter the owner's claim against the business' assets.

STATEMENT 2 Why close accounts at the end of the period

Principle: Reporting Period/Going Concern/Matching?
Justification: Profit is determined on a periodic basis (maximum period being 12 months) whereby the revenue and expenses accounts are closed and matched against each other

2 + 2 = 4 marks

2.3.1 GENERAL JOURNAL GJ 1

Date **2003**	*Particulars*	Post *Ref.*	Debit **$**	Credit $
15-7	***Cash Register/Equipment***		4 000	
	Prepaid Service Agreement		840	
	Creditors – Ace Computers OR Sundry Creditors			4 840

3 marks

2.3.2

Item: Prepaid service Agreement	**If Expense**: Service Expense
Classification: Current Assets	Expense
Amount: $70	$770

1 + 1 + 1 = 3 marks

2.4.1 Cash Payments Journal (extract) **CPJ 1**

Date **2003**	Details	*Post* **Ref.**	**Chq. No.**	Bank	Disc. **Rev.**	Creditors	Wages	Stock **Control**	Sundries
4–7	***Accrued*** Wages		442	5 000					1 050
	Wages						3 950		

2 marks

2.4.2 Qualitative characteristic achieved by using time sheets

Qualitative Characteristic Reliability.

1 mark

2.5.1 EFFECT

Item	Increase/ *Decrease*	Amount **$**
Assets	***Increase***	$180 000
Owner's Equity	***Increase***	$180 000

2 marks

2.5.2 Define Fair Value

Explanation: Sworn valuation of an **asset's current market value** based on an **independent estimate/valuation**.

2 marks

2.6.1 Calculation

($25 000 – $5 000)/4 years = $5 000 per year.

($5 000/$25 000) * 100/1 = 20% per annum on cost.

Or 25% per annum on depreciable value.

Depreciation Rate = 20%/25%

1 mark

2.6.2 Calculation – 2003

$25 000 * 30% = $7 500

Depreciation Amount $ $7 500

Calculation - 2004

($25 000 – $7 500) * 30% = $5 250

Depreciation Amount $ $5 250

1 + 2 = 3 marks

2.6.3 Effect on Profit if use Reducing Balance

	Higher/ Lower	**Amount $**
Profit		$250

2 marks

2.7.1 **GENERAL JOURNAL** **GJ 2**

Date **2004**	*Particulars*	Post *Ref.*	Debit **$**	Credit $
1–7	***Carrying Value – Office Furn.***		10 000	
	Office Furniture			10 000
	Accumulated Depreciation		4 500	
	Carrying Value – Office Furniture.			4 500

*	Creditors – Delta Office Solutions.		3 500	
*	Proceeds from Sale – Office Furniture.			3 500
*	Office Furniture		14 700	
*	***Creditor – Delta Office Solutions.***			14 700

4 + 2 + 2 = 8 marks

2.7.2

	$
Items included as Revenue	
Proceeds of Sale of Office Furniture OR Sale of Furniture	3 500
Items included as Expenses	
Carrying Value – Office Furniture OR Carrying Cost Furniture	5 500

2 marks

2.8 **GENERAL LEDGER (extract only) of Sea Supplies**

CA 4 **PREPAID INSURANCE**

Date	**Particulars**	**Post Ref.**	**$**	**Date**	**Particulars**	**Post Ref.**	**$**
1-7-3	Bal.		1 500	30-6-4	Insurance Expense		7 800
***20–9**	Bank		8 400	30-6-4	Balance		2 100
			9 900				9 900

E 11 **INSURANCE EXPENSE**

Date	**Particulars**	**Post Ref.**	**$**	**Date**	**Particulars**	**Post Ref.**	**$**
30-6-4	Prepaid Insurance		7 800	30-6-4	P/L		7 800

5 marks

2.9.1 AMOUNT RECOGNISED AT EACH DATE

	25 JUNE $	**28 JUNE** $	**9 JULY** $	**28 JULY** $
POINT OF SALE	–	–	2 000	–
POINT - CASH TRANSFER	–	200	–	1 800

2 marks

2.9.2

Assumption: Point of Sale
Justification: For most business POS is the most appropriate point of revenue recognition. At this point there has been an exchange of goods and supporting documentation (i.e. invoice) to verify that a transaction has occurred. They have credit sales. They use accrual accounting.

1 + 1 = 2 marks

Total 45 marks

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