

- 2 Jaya is a trader. Her financial year ends on 31 July.

The totals of her trial balance at 31 July 2025 did **not** agree.

**REQUIRED**

- (a) (i) Name the account that Jaya would need to open to enable her trial balance totals to agree.

..... [1]

- (ii) State the primary purpose of this account.

..... [1]

Jaya later discovered the following five errors:

- 1 **No** entry had been made for distribution costs of \$320 paid by bank transfer.
- 2 Closing inventory had been recorded as \$12 200 instead of \$12 900.
- 3 Purchases returns of \$95 had been correctly entered in the credit supplier's account but had been debited to the sales returns account.
- 4 A cheque for \$225 received from ABC wholesalers, a credit customer, had been correctly entered in the cash book, but **no** other entry had been made.
- 5 Property maintenance costs of \$1220 had been incorrectly charged to the land and buildings account.



REQUIRED

(b) Prepare the journal entries to correct errors 1 to 5. Narratives are **not** required.

Jaya  
Journal

| Error number | Details | Debit<br>\$ | Credit<br>\$ |
|--------------|---------|-------------|--------------|
|              |         |             |              |
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|              |         |             |              |

[9]



(c) Name **two** types of error that will **not** be revealed by the trial balance.

1 .....

2 ..... [2]

(d) Complete the table by entering the amount by which Jaya's profit for the year would be overstated or understated if **each** error is left **uncorrected**. If an error has no effect on profit, enter zero (0) in the 'no effect' box.

Error 1 has been completed as an example.

Profit for the year

| Error | Overstated<br>\$ | Understated<br>\$ | No effect |
|-------|------------------|-------------------|-----------|
| 1     | 320              |                   |           |
| 2     |                  |                   |           |
| 3     |                  |                   |           |
| 4     |                  |                   |           |
| 5     |                  |                   |           |

[7]

[Total: 20]



# Cambridge IGCSE™

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**ACCOUNTING****0452/22**

Paper 2 Structured

**October/November 2025****MARK SCHEME**Maximum Mark: 100

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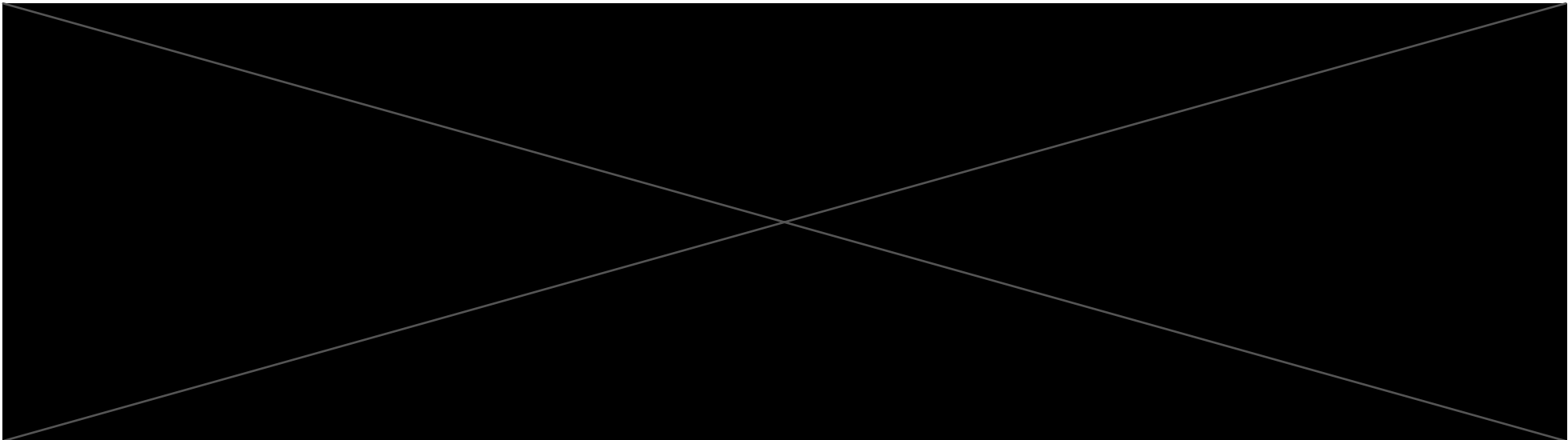
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| Question | Answer                                                                                                               | Marks    |
|----------|----------------------------------------------------------------------------------------------------------------------|----------|
| 2(a)(i)  | Suspense <b>(1)</b>                                                                                                  | <b>1</b> |
| 2(a)(ii) | Allows draft financial statements to be prepared / provides a holding account until errors are discovered <b>(1)</b> | <b>1</b> |

| Question | Answer                                                                                                                            |                      |          |           | Marks    |
|----------|-----------------------------------------------------------------------------------------------------------------------------------|----------------------|----------|-----------|----------|
| 2(b)     | Jaya Journal                                                                                                                      |                      |          |           | <b>9</b> |
|          | Error no.                                                                                                                         | Details              | Debit \$ | Credit \$ |          |
|          | 1                                                                                                                                 | Distribution costs   | 320      |           |          |
|          |                                                                                                                                   | Bank                 |          | 320       |          |
|          | 2                                                                                                                                 | Inventory            | 0        |           |          |
|          |                                                                                                                                   | Suspense             |          | 0         |          |
|          | 3                                                                                                                                 | Suspense             | 190      |           |          |
|          |                                                                                                                                   | Sales returns        |          | 95        |          |
|          |                                                                                                                                   | Purchases returns    |          | 95        |          |
|          | 4                                                                                                                                 | Suspense             | 225      |           |          |
|          |                                                                                                                                   | ABC Wholesalers      |          | 225       |          |
|          | 5                                                                                                                                 | Property maintenance | 1 220    |           |          |
|          |                                                                                                                                   | Land & Buildings     |          | 1 220     |          |
| 2(c)     | Commission (1)<br>Complete reversal (1)<br>Omission (1)<br>Original entry(1)<br>Principle (1)<br>Compensating (1)<br><b>Max 2</b> |                      |          |           | <b>2</b> |

| Question | Answer                                                      |                  |                   |           | Marks |
|----------|-------------------------------------------------------------|------------------|-------------------|-----------|-------|
| 2(d)     | Profit for the year                                         |                  |                   |           | 7     |
|          | Error                                                       | Overstated<br>\$ | Understated<br>\$ | No effect |       |
|          | 1                                                           | 320              |                   |           |       |
|          | 2                                                           |                  | 700 (2)           |           |       |
|          | 3                                                           |                  | 190 (2)           |           |       |
|          | 4                                                           |                  |                   | 0 (1)     |       |
|          | 5                                                           | 1220 (2)         |                   |           |       |
|          | (2 Marks) = (1) for correct position (1) for correct amount |                  |                   |           |       |

