

Pearson Edexcel International Advanced Level

Monday 27 October 2025

Morning (Time: 3 hours)

Paper
reference

WAC12/01A

Accounting

International Advanced Level

UNIT 2: Corporate and Management Accounting
Question paper

You must have:

Source Booklet and Answer Booklet (sent separately)

Turn over ►

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SECTION A

Answer BOTH questions in this section.

Source material for Question 1 is on pages 2 to 4 of the Source Booklet.

- 1** (a) Prepare a Statement of Cash Flows for the year ended 30 September 2025 for Kullna Stores plc in accordance with International Accounting Standard (IAS) 7 Statement of Cash Flows. (43)
- (b) Evaluate the statement made by the Human Resources Director concerning Kullna Stores plc. (12)

(Total for Question 1 = 55 marks)



Source material for Question 2 is on pages 6 and 7 of the Source Booklet.

- 2 (a) Prepare the Sales Budget showing the number of cars sold for the three-month period January to March 2026. The budget must show the forecast number of cars sold for Asia, Europe, America and Australia for **each** month, and a total forecast sales figure for **each** month using the columns provided in the Answer Booklet. (5)
- (b) Prepare, using the columns provided in the Answer Booklet, the:
- (i) Production Budget for the Zencar for the five-month period November 2025 to March 2026. The budget must show the forecast production for Asia, Europe, America and Australia for **each** month, and a total production figure for **each** month. (7)
- (ii) Inventory Budget for the Zencar for the three-month period January to March 2026. The budget should show the number of cars going into inventory **each** month, and the total number of cars in inventory at the end of **each** month. (3)
- (c) Prepare, using the columns provided in the Answer Booklet, a budget to show the cost of 'reworking' cars for **each** of the five months November 2025 to March 2026. (5)
- (d) Prepare, using the columns provided in the Answer Booklet, a Purchases Budget for **each** of the five months October 2025 to February 2026. (10)
- (e) Prepare, using the columns provided in the Answer Booklet, an extract from the Cash Budget to show the amount of cash received from customers for **each** of the three months, January to March 2026, from sales of the Zencar in Australia. The budget must show the amount received **each** month from **each** of the options, and a total for **each** month. (13)
- (f) Evaluate, from the point of view of Soyara plc, **each** of the three payment options, and recommend the most appropriate option. (12)

(Total for Question 2 = 55 marks)

TOTAL FOR SECTION A = 110 MARKS

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SECTION B

Answer **THREE** questions from this section.

Source material for Question 3 is on pages 8 and 9 of the Source Booklet.

- 3** (a) Calculate the number of bonus ordinary shares of £1 issued to:
- Ali
 - Dev.
- (4)
- (b) Calculate the number of shares now held by shareholders not in the family after the bonus issue.
- (4)
- (c) Explain **two** reasons why a bonus issue of shares may be made by a company.
- (4)
- (d) Prepare the Journal entries for the issue of the bonus shares.
Dates and narratives **must** be shown.
- (4)
- (e) Calculate the total amount paid as dividends for the financial year
1 October 2024–30 September 2025.
- (4)
- (f) Calculate the balance in the Retained Earnings Account at 30 September 2025.
- (4)
- (g) Evaluate, from the viewpoint of the company, whether Sunshine Stores Ltd should issue redeemable preference shares or irredeemable preference shares.
- (6)

(Total for Question 3 = 30 marks)

Source material for Question 4 is on pages 10 and 11 of the Source Booklet.

- 4** (a) Calculate, for Year 1, the break-even point in:
- (i) sales units (8)
 - (ii) sales revenue. (2)
- (b) Calculate, for Year 1, the:
- (i) margin of safety in sales revenue (3)
 - (ii) profit for the year. (4)

The owner of Soundz Around wishes to see the Year 2 estimated figures on a graph.

(c) Prepare and label the following on the graph in the Answer Booklet:

- fixed costs
- total costs
- sales revenue
- break-even point
- margin of safety, measured in sales units
- angle of incidence
- profit for the year.

Graph paper can be found on pages 31 and 32 in the Answer Booklet. (7)

(d) Evaluate the use of ICT in break-even analysis. (6)

(Total for Question 4 = 30 marks)

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Source material for Question 5 is on page 12 of the Source Booklet.

- 5** (a) Calculate, for the year ended 30 September 2025, the:
- (i) return on capital employed (6)
 - (ii) earnings per ordinary share (5)
 - (iii) dividend per share (4)
 - (iv) dividend cover (3)
 - (v) price/earnings ratio (3)
 - (vi) dividend yield. (3)
- At the Board of Directors meeting, the Chief Executive stated, "Last year, in 2024, the dividend per share was 2.5 pence per share. It is important that the dividend per share increases every year."
- (b) Evaluate the statement made by the Chief Executive. (6)

(Total for Question 5 = 30 marks)

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Source material for Question 6 is on pages 14 and 15 of the Source Booklet.

- 6** (a) Calculate the net present value of the theatre contract for Two Masks plc. (18)
- (b) Calculate the internal rate of return of the theatre contract for Two Masks plc. (6)
- (c) Evaluate whether Two Masks plc should undertake the contract to run the theatre. (6)

(Total for Question 6 = 30 marks)

TOTAL FOR SECTION B = 90 MARKS
TOTAL FOR PAPER = 200 MARKS



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Paper
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WAC12/01A

Accounting

International Advanced Level

UNIT 2: Corporate and Management Accounting

Source Booklet

Do not return this Booklet with the Answer Booklet.

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SECTION A

Answer BOTH questions in this section.

- 1** The Statements of Financial Position of Kullna Stores plc at 30 September 2024 and 30 September 2025 were as follows.

	30 September 2024	30 September 2025
ASSETS	£	£
Non-current assets		
Intangibles – goodwill	<u>133 000</u>	<u>126 000</u>
Property, plant and equipment at cost	10 856 000	11 414 000
Provision for depreciation	<u>(3 270 000)</u>	<u>(3 652 000)</u>
Property, plant and equipment carrying value	<u>7 586 000</u>	<u>7 762 000</u>
	7 719 000	7 888 000
Current assets		
Inventories	2 804 000	2 769 000
Trade receivables	923 000	945 000
Other receivables	57 000	51 000
Cash and cash equivalents	<u>121 000</u>	<u>-----</u>
	3 905 000	3 765 000
Total assets	<u>11 624 000</u>	<u>11 653 000</u>



EQUITY AND LIABILITIES		
Equity		
Share capital – Ordinary shares of £1	8 000 000	8 400 000
5.5% Non-redeemable preference shares of £1	600 000	600 000
Share premium	1 000 000	1 050 000
Retained earnings	<u>534 000</u>	<u>308 000</u>
Total equity	10 134 000	10 358 000
Non-current liabilities		
6% Bank loan	<u>400 000</u>	<u>500 000</u>
	400 000	500 000
Current liabilities		
Trade payables	742 000	684 000
Other payables	25 000	27 000
Current tax payable	323 000	67 000
Cash and cash equivalents	<u>-----</u>	<u>17 000</u>
	1 090 000	795 000
Total Equity and liabilities	<u>11 624 000</u>	<u>11 653 000</u>

Additional information

- Goodwill of £140 000 was paid when purchasing another business in the year ended 30 September 2023. The goodwill is being amortised (depreciated) over 20 years.
- On 8 October 2024, a retail property bought for £1 800 000, with depreciation to date of £720 000, was sold for £970 000
- On 10 November 2024, a retail property was bought.
- On 19 November 2024, ordinary shareholders received a final dividend for the year ended 30 September 2024 of 1.9 pence (£0.019) per share.
- On 27 February 2025, an issue of 400 000 £1 Ordinary shares at a premium of 12.5 pence (£0.125) per share was made.
- On 1 April 2025, the bank loan was increased. All interest for the financial year has been paid on the bank loan.
- On 22 April 2025, all ordinary shareholders received an interim dividend of 0.5 pence (£0.005) per share.
- Preference shareholders received their dividends in full during the year.
- Profit after interest before tax for the year ended 30 September 2025 was £68 000

Required

- (a) Prepare a Statement of Cash Flows for the year ended 30 September 2025 for Kullna Stores plc in accordance with International Accounting Standard (IAS) 7 Statement of Cash Flows.

(43)

The financial statements for the year ended 30 September 2025 were presented to the directors at a Board meeting in early October 2025. The Human Resources Director stated, "It looks like Kullna Stores plc must concentrate on profitability rather than liquidity in the next year."

Required

- (b) Evaluate the statement made by the Human Resources Director concerning Kullna Stores plc.

(12)

(Total for Question 1 = 55 marks)

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- 2 Soyara plc, a major car producer based in Asia, is to start selling a new model of car, the Zencar, on 1 January 2026, which it will export worldwide. Soyara plc is preparing budgets for the next trading period, October 2025 to March 2026.

The budgeted sales for the Zencar for the period January 2026 to March 2026 are:

- Sales in Asia are forecast to be constant at 12 000 cars per month.
- Sales in Europe are expected to start at 2 000 cars in January 2026.
 - Every month, sales are then forecast to rise by 10% on the previous month.
- Sales in America are expected to be 6 000 cars in January 2026.
 - After January 2026, in every month, sales are then forecast to fall by 15% on the previous month.
- Sales in Australia are expected to be 4 000 cars in January 2026.
 - Sales in February are then expected to be only 30% of the January 2026 figure.
 - Sales are then expected to rise by 20% each month on the previous month.

Required

- (a) Prepare the Sales Budget showing the number of cars sold for the three-month period January to March 2026. The budget must show the forecast number of cars sold for Asia, Europe, America and Australia for **each** month, and a total forecast sales figure for **each** month using the columns provided in the Answer Booklet.

(5)

The Zencar is delivered to its export markets using sea transport. The delivery time for America and Australia is one month. The delivery time for Europe is two months. Production for Asia is delivered in the same month as sales.

Soyara plc wishes to increase the inventory of the Zencar by 500 cars per month, starting in January 2026.

Required

- (b) Prepare, using the columns provided in the Answer Booklet, the:
- (i) Production Budget for the Zencar for the five-month period November 2025 to March 2026. The budget must show the forecast production for Asia, Europe, America and Australia for **each** month, and a total production figure for **each** month.
 - (ii) Inventory Budget for the Zencar for the three-month period January to March 2026. The budget should show the number of cars going into inventory **each** month, and the total number of cars in inventory at the end of **each** month.

(7)

(3)



It is expected that 5% of all cars on the production line will need to be 'reworked' to correct small errors. On average, this should take two workers one hour per car. Workers are paid £9.50 per hour.

Required

- (c) Prepare, using the columns provided in the Answer Booklet, a budget to show the cost of 'reworking' cars for **each** of the five months November 2025 to March 2026. (5)

90% of the parts for the cars are purchased and delivered for production in the same month. Purchases for the remaining 10% of parts are purchased one month in advance.

Each car will require parts to the value of £2 150

Required

- (d) Prepare, using the columns provided in the Answer Booklet, a Purchases Budget for **each** of the five months October 2025 to February 2026. (10)

The Zencar will sell for £9 900 per car.

Payment in **Australia** is expected to be made using one of the following three options.

Option 1 – 40% of customers are expected to pay for their new car with cash on the day of purchase.

Option 2 – 35% of customers are expected to buy their new car on the terms '£100 to pay when the car is purchased, then nothing to pay for 18 months'. Payment is then made in full 18 months after the date of the sale.

Option 3 – The remaining customers are expected to buy their new car on the terms '10% deposit in the month of sale, then 36 monthly payments of £300, starting one month after the sale.'

Required

- (e) Prepare, using the columns provided in the Answer Booklet, an extract from the Cash Budget to show the amount of cash received from customers for **each** of the three months, January to March 2026, from sales of the Zencar in Australia. The budget must show the amount received **each** month from **each** of the options, and a total for **each** month. (13)

- (f) Evaluate, from the point of view of Soyara plc, **each** of the three payment options, and recommend the most appropriate option. (12)

(Total for Question 2 = 55 marks)

TOTAL FOR SECTION A = 110 MARKS

SECTION B

Answer THREE questions from this section.

- 3** Sunshine Stores Ltd is a family-run business that was started by Ali and Binu 30 years ago. Their three children, Chanda, Dev and Esha, also work for and hold shares in the company.

The company has issued 80 000 ordinary shares of £1 each. The shares are held in the following percentages:

Ali 26%
Binu 26%
Chanda 10%
Dev 8%
Esha 6%

The remaining shares are held by people not in the family.

The following are the opening balances for the financial year on the Statement of Changes in Equity at 1 October 2024.

Ordinary shares of £1	Share premium	Retained earnings	General reserve	Non-current asset replacement reserve	Revaluation reserve	Total equity
£80 000	£12 000	£653 000	£15 000	£23 000	£65 000	£848 000

A bonus issue of five shares for every one held was made on 2 October 2024.

Required

- (a) Calculate the number of bonus ordinary shares of £1 issued to:
- Ali
 - Dev.
- (4)
- (b) Calculate the number of shares now held by shareholders not in the family, after the bonus issue.
- (4)
- (c) Explain **two** reasons why a bonus issue of shares may be made by a company.
- (4)
- (d) Prepare the Journal entries for the issue of the bonus shares.
Dates and narratives **must** be shown.
- (4)

An interim dividend of 0.6 pence (£0.006) per share was paid in April 2025.

At the end of the financial year 1 October 2024–30 September 2025, the company decided to pay a final dividend of 1.8 pence (£0.018) per share, to be paid on 30 September 2025.

Required

- (e) Calculate the total amount paid as dividends for the financial year 1 October 2024–30 September 2025.

(4)

During the financial year 1 October 2024–30 September 2025, the company decided to reduce the general reserve to £6 000, transferring the balance to retained earnings.

The net profit after tax for the year was £219 000

Required

- (f) Calculate the balance in the Retained Earnings Account at 30 September 2025.

(4)

Sunshine Stores Ltd proposed raising further capital to open another store. The company decided to issue 5% preference shares but was not sure whether they should be redeemable preference shares or irredeemable preference shares. Ali prepared a summary of the two types of preference shares, which was to be discussed at the next Board meeting.

	Redeemable preference shares	Irredeemable preference shares
Shown in section of Statement of Financial Position	Non-current liabilities	Equity
Dividend payment	Treated as an expense	Deducted in Statement of Changes in Equity

Required

- (g) Evaluate, from the viewpoint of the company, whether Sunshine Stores Ltd should issue redeemable preference shares or irredeemable preference shares.

(6)

(Total for Question 3 = 30 marks)

4 Soundz Around won a contract to supply 35 000 headphone sets in its first year of trading to a multinational retailer. You are the Cost Accountant at Soundz Around, and the following information is available for Year 1:

- factory rent was £7 275 per quarter (three months)
- material costs per headphone set £3.85
- direct labour costs per headphone set £5.35
- electricity £6 500 per year plus 3 pence (£0.03) per headphone set
- insurance for the whole business was £220 per month
- other fixed costs were £2 980 per month
- each headphone set sells for £14.99
- the business operates for 50 weeks in a year.

Required

(a) Calculate, for Year 1, the break-even point in:

(i) sales units (8)

(ii) sales revenue. (2)

(b) Calculate, for Year 1, the:

(i) margin of safety in sales revenue (3)

(ii) profit for the year. (4)

The following figures are estimated for Year 2:

- factory rent will rise to £7 500 per quarter (three months)
- insurance for the whole business will rise by 10%
- other fixed costs will rise by £125 per month
- material costs will rise by 2 pence (£0.02) per headphone set
- labour costs will rise by 5 pence (£0.05) per headphone set
- output and sales are to remain at 35 000 headphone sets
- all other costs and the selling price will remain the same.

The owner of Soundz Around wishes to see the Year 2 estimated figures on a graph.

Required

(c) Prepare and label the following on the graph in the Answer Booklet:

- fixed costs
- total costs
- sales revenue
- break-even point
- margin of safety, measured in sales units
- angle of incidence
- profit for the year.

(7)

(d) Evaluate the use of ICT in break-even analysis.

(6)

(Total for Question 4 = 30 marks)

- 5 You are the accountant for Yau Tong Marketing plc and have to report on the financial statements of the company at the Board of Directors meeting.

Information concerning the performance of the company for the financial year ended 30 September 2025 is as follows.

Issued share capital	8 million £0.75 Ordinary shares 4 million 6% Redeemable preference shares of £0.50
Profit for the year before tax	£412 000
Tax on profit for the year	£92 000
8% Debenture 2028	£1 200 000
Reserves	£800 000
Interim ordinary dividend paid for year	£40 000
Final ordinary dividend paid for year	£140 000
Market price per share	£ 0.90

Required

- (a) Calculate, for the year ended 30 September 2025, the:

- (i) return on capital employed (6)
- (ii) earnings per ordinary share (5)
- (iii) dividend per share (4)
- (iv) dividend cover (3)
- (v) price/earnings ratio (3)
- (vi) dividend yield. (3)

At the Board of Directors meeting, the Chief Executive stated, "Last year, in 2024, the dividend per share was 2.5 pence per share. It is important that the dividend per share increases every year."

Required

- (b) Evaluate the statement made by the Chief Executive. (6)

(Total for Question 5 = 30 marks)

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- 6 Two Masks plc is considering the possibility of taking over a theatre presently run by a local government. The local government wishes to promote arts in the town, but is unable to run the theatre at a profit. If Two Masks plc takes on the contract, it will have to refurbish the theatre before staging any productions.

The following information is available for the five years of the contract.

- (1) The cost of the contract to Two Masks plc will be £240 000, which is for the restoration and refurbishment of the theatre.
- (2) The length of the contract will be five years.
- (3) The cost of the restoration and refurbishment is to be depreciated over the five years of the contract.
- (4) The theatre expects to stage 72 performances in each year. There will be three price levels for tickets:
 - Stalls £15 per ticket
 - Balcony £20 per ticket
 - Upper Circle £12 per ticket.
- (5) The stalls have 300 seats. The balcony has 100 seats. The upper circle has 150 seats.
- (6) The stalls are expected to sell 80% of the tickets available. The balcony is expected to sell 55% of the tickets available. The upper circle is expected to sell 30% of the tickets available.
- (7) It is expected that 30% of customers will buy a theatre programme for £2
- (8) It is expected that 75% of customers will spend an average of £4 per person on refreshments.
- (9) The cost of staging one performance is £1 750
- (10) There are 12 staff, **each** on an average salary of £16 000 per year.
- (11) Other overheads, including the restoration and refurbishment depreciation, are £7 600 per month.
- (12) Revenues and costs are assumed to be the same for each year of the contract. The company will use a cost of capital of 8% in its calculations.

The discount factors for a cost of capital of 8% are given below.

Year	Discount factor
1	0.926
2	0.857
3	0.794
4	0.735
5	0.681

Required

- (a) Calculate the net present value of the theatre contract for Two Masks plc.

(18)

The company uses the internal rate of return as a method of project evaluation.
The net present value of the contract using a cost of capital of 12% is £135 670

Required

- (b) Calculate the internal rate of return of the theatre contract for Two Masks plc.

(6)

Two Masks plc will only invest in projects that give a return of 8% or above.

- (c) Evaluate whether Two Masks plc should undertake the contract to run the theatre.

(6)

(Total for Question 6 = 30 marks)

TOTAL FOR SECTION B = 90 MARKS
TOTAL FOR PAPER = 200 MARKS

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Please check the examination details below before entering your candidate information

Candidate surname					Other names				
Centre Number					Candidate Number				

Pearson Edexcel International Advanced Level

Monday 27 October 2025

Morning (Time: 3 hours)

Paper reference **WAC12/01A**

Accounting

International Advanced Level

UNIT 2: Corporate and Management Accounting

Answer Booklet

You must have:
Question Paper and Source Booklet (sent separately)

Total Marks

Instructions

- Use **black** ink or ball-point pen.
- **Fill in the boxes** at the top of this page with your name, centre number and candidate number.
- Answer **both** questions in Section A and **three** questions from Section B.
- All calculations must be shown.
- Answer the questions in the spaces provided
– *there may be more space than you need.*
- Do not return Source Booklet with the question paper.

Information

- The total mark for this paper is 200.
- The marks for **each** question are shown in brackets
– *use this as a guide as to how much time to spend on each question.*
- Calculators may be used.
- The source material for use with Questions 1 to 6 is in the enclosed source booklet.

Advice

- Read each question carefully before you start to answer it.
- Check your answers if you have time at the end.

Turn over ►

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SECTION A

Answer BOTH questions in this section.

Source material for Question 1 is on pages 2, 3 and 4 of the source booklet.

1 (a)

(43)

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(b)

(12)

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(Total for Question 1 = 55 marks)



Source material for Question 2 is on pages 6 and 7 of the source booklet.

2 (a)

(5)

<u>Sales Budget (no of cars)</u>	<u>January</u>	<u>February</u>	<u>March</u>
Asia			
Europe			
America			
Australia			
Total Sales			

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(b)
(i)

(7)

<u>Production Budget</u> <u>(no of cars)</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>
Asia					
Europe					
America					
Australia					
Inventory					
Total Production					

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(c)

(5)

<u>Reworking Budget (£)</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>
Production					
Cost per car					
Total cost					

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(d)

(10)

Purchases Budget (£)	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>
Cost of parts per car					
Number of Advance Purchases					
Total Cost of Advanced Purchases					
Same month purchases					
Total purchases					

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(e)

(13)

Cash Received Budget (£)	<u>January</u>	<u>February</u>	<u>March</u>
Sales			
Option 1			
Option 2			
Option 3 deposits			
Option 3 Monthly			
Total for Option 3			
Total			

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(Total for Question 2 = 55 marks)

TOTAL FOR SECTION A = 110 MARKS



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(6)

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(i)

(3)



(ii)

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DO NOT WRITE IN THIS AREA

Handwriting practice area with 20 horizontal dotted lines.



DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

(c)

(7)

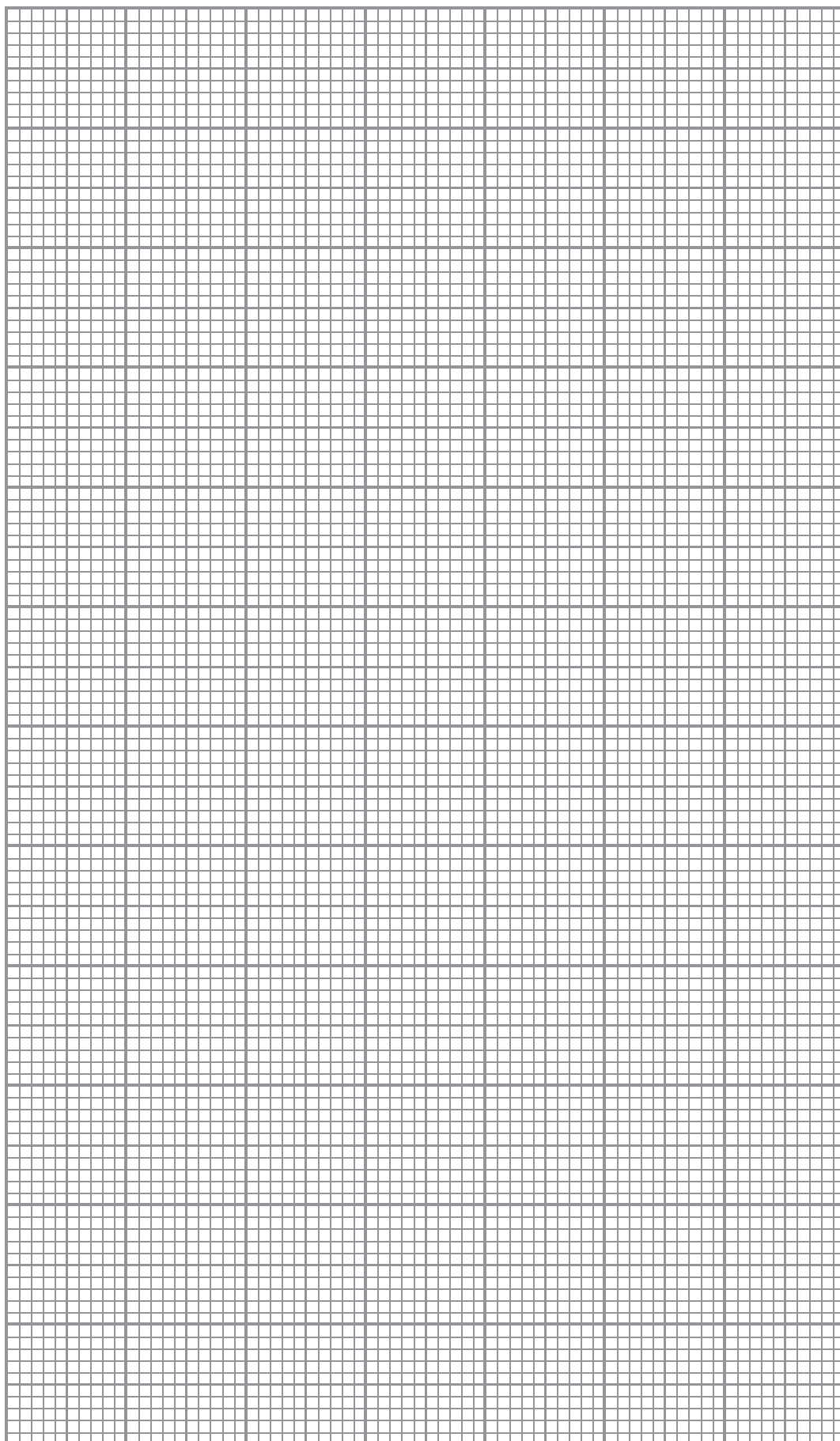
Handwriting practice area with 20 horizontal dotted lines.



DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

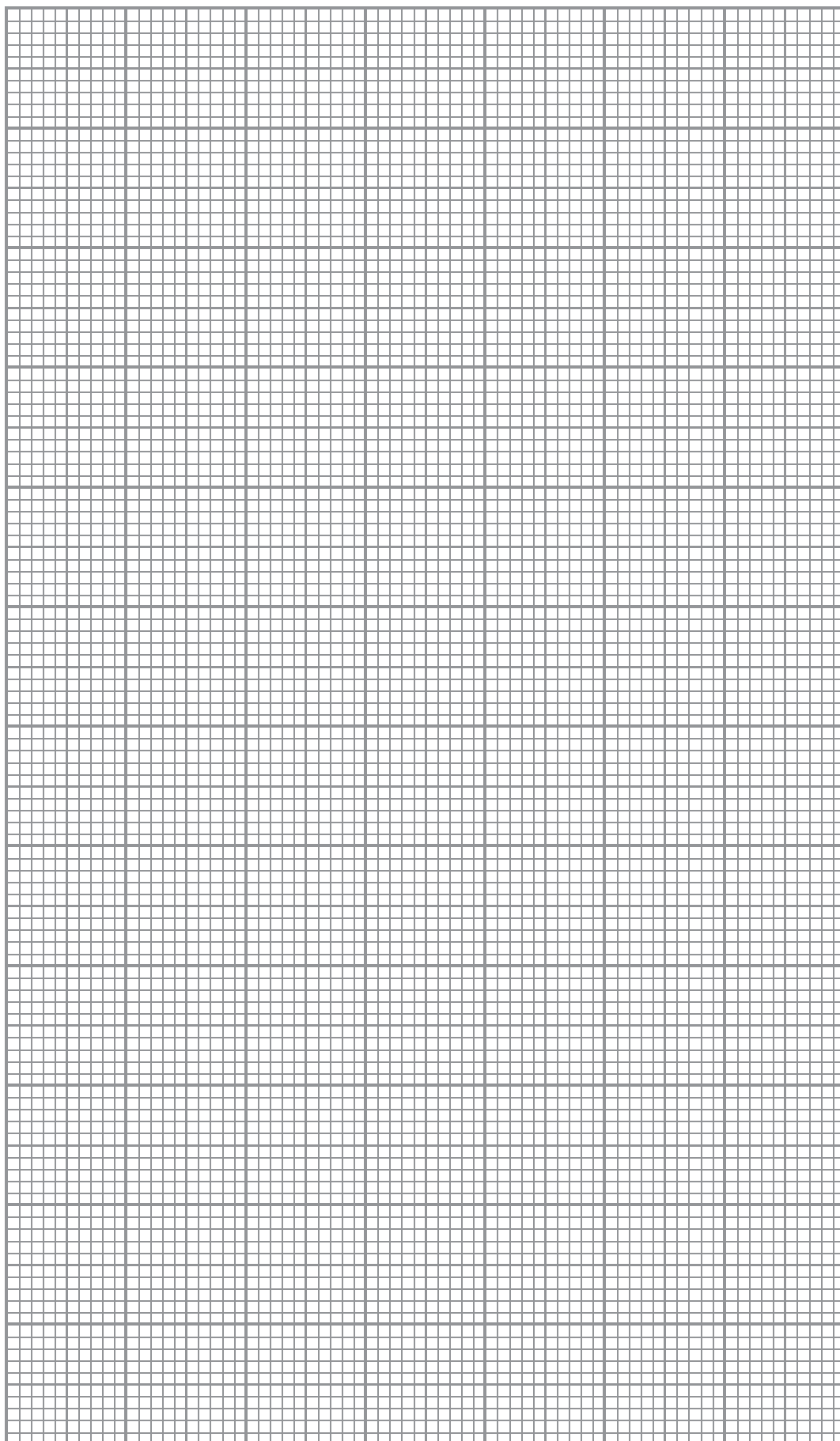
DO NOT WRITE IN THIS AREA



DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA



DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

(d)

(6)

(Total for Question 4 = 30 marks)



If you answer Question 5, put a cross in the box ☐ .

Source material for Question 5 is on page 12 of the source booklet.

5 (a)

(i)

(6)

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA



(ii)

(5)

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

Handwriting practice area with 20 horizontal dotted lines.



(iii)

(4)

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA



(iv)

(3)

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

Handwriting practice area with 20 horizontal dotted lines.



(v)

(3)

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA



(vi)

(3)

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

Handwriting practice area with 20 horizontal dotted lines.



DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

(b)

(6)

(Total for Question 5 = 30 marks)



DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

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If you answer Question 6, put a cross in the box ☐ .

Source material for Question 6 is on pages 14 and 15 of the source booklet.

6 (a)

(18)

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA



DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

Handwriting practice area with 20 sets of horizontal dotted lines.



DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA



DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

Handwriting practice area with 20 horizontal dotted lines.



(b)

(6)

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA



DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

(c)

(6)

(Total for Question 6 = 30 marks)

TOTAL FOR SECTION B = 90 MARKS
TOTAL FOR PAPER = 200 MARKS



DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

DO NOT WRITE IN THIS AREA

BLANK PAGE

