

written examination

Accounting Standards Law 1, Unit 3-18

May 2023

**Guidance**

### Section A

Candidates should attempt to answer three questions.  
Each question carries ten marks.  
Total: 30 marks.

1. Using examples and case law, explain what is meant by this term. (10 marks)
  
2. **Answer both parts:**  
  
Under the Consumer Contracts (Information, Cancellation and Additional Charges) Regulations 2013 there is only one criminal offence.  
  
(a) Identify the circumstances in which the criminal offence would be committed, and the potential penalty. (5 marks)  
  
(b) What are the consequences of breaching the other provisions within the Regulations? (5 marks)  
  
(total 10 marks)
  
3. **Answer both parts:**  
  
(a) Explain what is meant by this term and what authorisation is required. (6 marks)  
  
(b) G







**10. Answer both parts:**

You are asked to review the complaints received against a local used car dealer: Brums. Over the past year, your authority has received 45 complaints from consumers across the country. A summary of the complaints is below:

All 45 complaints allege that the vehicles were not as described.

20 complainants state they had mechanical issues or breakdowns soon after purchase, when just serviced, and . Some of these consumers have had other garages examine the cars who have said they were not roadworthy. 5 consumers report that when they arrived for an arranged test drive, the car was different to the one in the photo on the website.

10 complainants suspect the vehicles mileage is incorrect.

1 complainant states he part exchanged his existing vehicle, was told it had serious engine problems and was only scrap value and received £500. He then saw it advertised on the trader s website two weeks later at £4