

FOR OFFICIAL USE



National
Qualifications
2024

Mark

X800/75/01

**Accounting
Workbook**

MONDAY, 22 APRIL

9:00 AM – 11:00 AM



* X 8 0 0 7 5 0 1 *

Fill in these boxes and read what is printed below.

Full name of centre

Town

Forename(s)

Surname

Number of seat

Date of birth

Day

Month

Year

Scottish candidate number

Write your answers clearly in this workbook. Additional space for answers is provided at the end of this workbook. You must clearly identify in the margin the question number you are attempting.

All working should be shown fully, and clearly labelled.

You may use a calculator.

Use **blue** or **black** ink.

Before leaving the examination room you must give this workbook to the Invigilator; if you do not, you may lose all the marks for this paper.



* X 8 0 0 7 5 0 1 0 1 *

For use with Question 1 PART B (b)

(i) Current Assets

Non-Current Assets

(ii) Trade Payables

Trade Receivables

(iii) Bad Debts

Provision for Bad Debts

[Turn over



For use with Question 2 PART B

(a) Inventory Record Card — Garden Supplies Bags of Compost

Date	Receipts			Issues			Balance		
	Qty	CPU (£)	Value (£)	Qty	CPU (£)	Value (£)	Qty	CPU (£)	Value (£)
1 May							300	7.40	2,220

(b) _____



For use with Question 3

(a)

Error	Effect on Gross Profit	Effect on Profit for the Year
1	No effect	Increase £3,000
2		
3		
4		
5		
6		
(b)	Total effect on Profit for the Year	

(c) New Profit for the Year

(d) Error 2 _____
Error 3 _____
Error 4 _____

[Turn over



For use with Question 5

Ledger Accounts of Bikes-are-Us

IMPORTANT NOTE: There may be more blank ledger accounts than are required to complete the question.

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p



For use with Question 5

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p



For use with Question 5

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p



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Question 1 PART B (a) — Alexander Rathsh/shutterstock.com



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