

FOR OFFICIAL USE



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National  
Qualifications  
2025

Mark

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**X800/77/01**

**Accounting  
Answer booklet**



\* X 8 0 0 7 7 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

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Write your answers clearly in this answer booklet. You must clearly identify in the margin the question number you are attempting.

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

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



\* X 8 0 0 7 7 0 1 0 1 \*



Worksheet for use with Question 1

Statement of Cash Flows for Ontario plc for year ended 31 December Year 5

DO NOT  
WRITE IN  
THIS  
MARGIN

<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	£000	£000
Operating profit		
Adjustments for:		
<b>Operating cash flow before working equity changes</b>		
<b>Cash generated from operations</b>		
<b>Net cash from operating activities</b>		
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
<b>Net cash used in investing activities</b>		
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
<b>Net cash used in financing activities</b>		
<b>Net increase/decrease in cash and cash equivalents</b>		













































