



FOR OFFICIAL USE

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National  
Qualifications  
2024

Mark

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**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

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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 \*







# Illustrative Invoice

No 803

## Charlie's Grocery Supplies

Units 2 Hillcroft Industrial Estate  
PERTH, PH2 4KP

To: Top Table Restaurant  
24 High Street  
PERTH  
PH1 9MW

Tel: 01738 637 439

VAT No: 26479

Date: 17 May

Quantity	Description	Unit Price £	Cost £
		TOTAL	

Working:



\* X 8 0 0 7 5 0 1 0 4 \*

For use with Question 1 PART B (b)

(i) Current Assets

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Non-Current Assets

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(ii) Trade Payables

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Trade Receivables

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(iii) Bad Debts

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Provision for Bad Debts

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[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

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(d) Error 2 \_\_\_\_\_  
Error 3 \_\_\_\_\_  
Error 4 \_\_\_\_\_

[Turn over



For use with Question 4

LISA PETROVIC CASH BUDGET FOR 2 MONTHS MARCH TO APRIL YEAR 3		

Working:



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



For use with Question 6

Lined writing area consisting of 25 horizontal lines.



\* X 8 0 0 7 5 0 1 1 4 \*



ADDITIONAL SPACE FOR ANSWERS

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\* X 8 0 0 7 5 0 1 1 6 \*







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

