



FOR OFFICIAL USE

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National
Qualifications
2022

Mark

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X800/75/01

**Accounting
Workbook**

MONDAY, 30 MAY
9:00 AM – 11:00 AM



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.



For use with questions 1 (b)–(e)

(b)

Error	Increase/Decrease/No effect	Amount
1		
2		
3		
4		
5		
6		
7		
Total effect		

(c) New Profit for the Year _____

(d) Duty 1 _____

Duty 2 _____

(e) Reason 1 _____

Reason 2 _____



For use with question 2

Lined area for writing answers.



Worksheet for question 3

Zheng Zhi Trial Balance as at 30 April Year 2		
	DR (£)	CR (£)
Wages and Salaries		
Trade Receivables		
Trade Payables		
Purchases		
Sales Revenue		
Purchases Returns		
Sales Revenue Returns		
Overdraft – Cash and Cash Equivalents		
Provision for Bad Debts		
Property		
Loan – Mortgage		
Carriage In		
Carriage Out		
Drawings		
Equity		
Discount Allowed		
Rent Received		
Inventory		
	£	£



(a) Inventory Record Card – Jemma Turner

Date	Receipts			Issues			Balance		
	Qty	CPU (£)	Value (£)	Qty	CPU (£)	Value (£)	Qty	CPU (£)	Value (£)

(b) Advantage _____

Disadvantage _____

(c) Reason _____

(d) Treatment _____



For use with question 6

Ledger Accounts of Brian Rankin

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

Account Name: Bank (Cash & Cash Equivalents)								
Date	Details	Dr		Cr		Balance		
		£	p	£	p	£	p	
1 Oct	Balance					2,500	00	Dr

Account Name: VAT								
Date	Details	Dr		Cr		Balance		
		£	p	£	p	£	p	
1 Oct	Balance					600	00	Cr

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



For use with question 6

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

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

[END OF WORKBOOK]



