

FOR OFFICIAL USE



National  
Qualifications  
2014

Mark

**X700/75/01**

**Accounting  
Workbook**

TUESDAY, 29 APRIL

1:00 PM – 2:30 PM



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. You must clearly identify in the margin the question number you are attempting.

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

The worksheet for **Question 3** can be found on **Page two**.

The worksheet for **Question 4** can be found on **Page three**.

You do NOT have to attempt **Questions 3 and 4** first.

Blank pages for all other answers can be found on **Page four** onwards.

All working should be shown fully, and clearly labelled.

**You may use a calculator.**

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.



No: 2510

**INVOICE**



Kingdom Catering Supplies Ltd  
Unit 4, Dunnikier Ind Estate  
KIRKCALDY  
KY2 6XT

Tel: 01592 441808  
Fax: 01592 441717

VAT No: 124 851

To: Daniel Purvis  
82 Market Street  
ST ANDREWS  
KY16 9TT

Date: 1<sup>st</sup> May Year 2

Quantity	Description	Unit Price £	Cost £
		<b>TOTAL</b>	

*Working*



Worksheet for Question 4

DO NOT  
WRITE IN  
THIS  
MARGIN

TOP TRADERS		
TRIAL BALANCE		
AS AT 31 March Year 2		
	£	£
	DR	CR
Premises	100,000	
Purchases	36,700	
Purchase Returns		
Drawings		
Debtors	1,600	
Fittings	10,000	
Sales		78,900
Sales Returns	400	
Salaries		
Stock 01 April Year 2	3,600	
Rent Received		
Carriage In		
Carriage Out		
Creditors		3,200
Capital		
Bad Debts	600	
Electricity	2,200	
Repairs	2,050	
Motor Vehicles		
<b>TOTALS</b>		



ENTER  
NUMBER  
OF  
QUESTION

DO NOT  
WRITE IN  
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\* X 7 0 0 7 5 0 1 0 4 \*

ENTER  
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QUESTION

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\* X 7 0 0 7 5 0 1 0 5 \*

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

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\* X 7 0 0 7 5 0 1 0 7 \*

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



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\* X 7 0 0 7 5 0 1 0 9 \*

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\* X 7 0 0 7 5 0 1 1 1 \*

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\* X 7 0 0 7 5 0 1 1 2 \*

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\* X 7 0 0 7 5 0 1 1 3 \*

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

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QUESTION

DO NOT  
WRITE IN  
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MARGIN



\* X 7 0 0 7 5 0 1 1 5 \*

ENTER  
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OF  
QUESTION

DO NOT  
WRITE IN  
THIS  
MARGIN

[END OF WORKBOOK]



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



## ACKNOWLEDGEMENTS

Question 3—11187859 ilolab/Shutterstock.com