

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: 1st May Year 2

Quantity	Description	Unit Price £	Cost £
		TOTAL	

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		
TOTALS		



ENTER
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OF
QUESTION

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

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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 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 0 *

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

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[END OF WORKBOOK]



ACKNOWLEDGEMENTS

Question 3—11187859 ilolab/Shutterstock.com