FOR OFFICIAL USE

N5

National Qualifications 2015

Mark

X700/75/01

Accounting Workbook

MONDAY, 18 MAY

9:00 AM – 10:30 AM

X700750 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

Write your answers clearly in this Workbook. You must clearly identify in the margin the question number you are attempting. Additional space for answers is provided at the end of this Workbook.

A template is provided for Questions 2(a), 2(b), 3, 4 and 5.

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.

SQA ©

FOR USE WITH QUESTION 1

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Worksheet for Question 2 (a) and (b)

Overhead Analysis Sheet

Overhead	Basis	Total (£)	Cutting (£)	Finishing (£)	Canteen (£)
Indirect Labour					
Employee Supervision					
Heat and Light					
Rent and Rates					
Insurance of Machinery					
Total Overheads					
Canteen					
Total Poduction Overheads					

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FOR USE WITH QUESTION 2

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Worksheet for Question 3

SHOP SUPPLIES TRIAL BALANCE AS AT 30 April Year 3		
	DR	**CR**
Sales Revenue (Sales)		
Purchases		
Sales Revenue Returns (Sales Returns)		
Purchase Returns		
Discount Allowed		
Discount Received		
Carriage In		
Carriage Out		
Trade Receivables (Debtors)		
Trade Payables (Creditors)		
Property		
Cash and Cash Equivalents (Bank Overdraft)		
Inventory (Stock)		
Drawings		
Equity (Capital)		20,282
	£	£

DO NOT WRITE IN THIS MARGIN

Worksheet for Question 4

Inventory (Stock) Record Card — LIFO: Alex Fletcher

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

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Worksheet for Question 5

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Statement of Account

Gourdie Gardening Supplies
150 Strathmartine Road
DUNDEE
DD4 5JD

Tel: 01382 814220

To: Gardens of Angus
115 High Street
ARBROATH
DD11 8WP

VAT No: 125 81

Date: 30 April Year 2

Date	Details	Debit	Credit	Balance

Working:

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ADDITIONAL SPACE FOR ANSWERS

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ADDITIONAL SPACE FOR ANSWERS

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