

0010/29/11

NATIONAL
QUALIFICATIONS
2013

TUESDAY, 4 JUNE
10.35 AM – 12.05 PM

ACCOUNTING AND
FINANCE

STANDARD GRADE


General Level

Document pack for use with
Question 2(a)

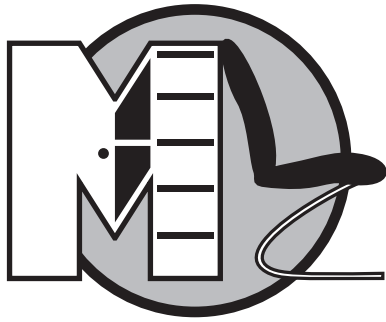
Do not return with your examination booklet.



2. (a) Use the following documents to complete the ledger accounts of Modern Living, a furniture manufacturer.

		<h1>INVOICE</h1>	
		<p>MODERN LIVING Heath Industrial Estate INVERNESS IV4 7TB Tel: 01765 645231</p> <p>VAT No: 799 112 090</p>	
<p>To: Borders Furnishings 65 High Street HAWICK TD7 4XZ</p>			
<p>Date: 10 April 2013</p>		<p>Invoice No: 5670</p>	
Quantity	Description	Unit Price	cost
4	Folding Chairs	£50.00	£200.00
2	Coffee Tables	£100.00	£200.00
	Less 10% Trade Discount		£400.00 £40.00
	Net Goods Value		£360.00
	Add VAT @ 20%		£72.00
	Total		£432.00

2. (a) (continued)



CREDIT NOTE

MODERN LIVING
Heath Industrial Estate
INVERNESS
IV4 7TB
Tel: 01765 645231

VAT No: 799 112 090

To: **Borders Furnishings**
65 High Street
HAWICK
TD7 4XZ

Date: 15 April 2013

Credit Note No: 1465

Quantity	Description	Unit Price	Cost
2	Folding Chairs (damaged)	£50.00	£100.00
	Less 10% Trade Discount		£10.00
	Net Goods Value		£90.00
	Add VAT @ 20%		£18.00
	Total		£108.00

Cheque Counterfoil

20 April 2013

Radio Kyle

(Advertising)

£145.00

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