



FOR OFFICIAL USE

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National
Qualifications
2026

Mark

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X800/75/01

**Accounting
Workbook**

MONDAY, 25 MAY

1:00 PM – 3:00 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. 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.

You must leave this workbook on your desk; if you do not, you could lose all the marks for this paper.



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[illegible]

[illegible]

Overhead	Basis/Rate (£)	Total (£)	A (£)	B (£)	C (£)	D (£)
Indirect Expenses						
Supervisor Salaries						
Rent and Rates						
Heat and Light						
Machinery Insurance						
Machinery Maintenance						
Total						
Reapportion of Dept. C						
Total						
Reapportion of Dept. D						
Total Overheads						



(b) Difference _____

(c) (i) Direct Cost _____

(ii) Limiting Factor _____

(iii) Fixed Cost _____

(d) Benefit 1 _____

Benefit 2 _____



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(a) Stationery Supplies Inventory Record Card — A4 Paper

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



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

(b) Duty 1 _____

Duty 2 _____

(c) (i) Non-Current Liability _____

(ii) Drawings _____

[Turn over



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

Statement of Account

STYLES TILES
101B HAY AVENUE
EDINBURGH
EH7 3PP

Tel: 0131 4983345

Vat No: 9008

Date: 30 June



STYLES TILES

To:

Bathroom Supplies
401 High Street
EDINBURGH
EH3 8RT

Date	Details	Debit	Credit	Balance

Workings:



(b) Advantage _____

Disadvantage _____

(c) Document _____

(d) Definition _____

[Turn over



* X 8 0 0 7 5 0 1 1 3 *

Trial Balance of Mia Bhatia as at 30 June Year 5		
	DR (£)	CR (£)
VAT (owing to Government)		
Sales Revenue		
Purchases		
Trade Receivables		
Trade Payables		
Equipment		
Provision for Depreciation of Equipment		
Cash		
Overdraft — Cash Equivalents		
Carriage Out		
Carriage In		
Inventory		
Rent		
Loan		
Equity		
Salaries		
Discount Received		
Drawings		
Bad Debts		
Total		



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