

FOR OFFICIAL USE



National
Qualifications
2023

Mark

X800/75/01

**Accounting
Workbook**

THURSDAY, 25 MAY

9:00 AM – 11:00 AM



* X 8 0 0 7 5 0 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. Additional space for answers is provided at the end of this workbook. You must clearly identify 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.

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.



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

For use with question 1 PART A (a)

Ledger Accounts of Rory Meston

IMPORTANT NOTE: There may be more blank ledger accounts than are required to complete the question.

Account Name: Bank								
Date	Details	Dr		Cr		Balance		
		£	p	£	p	£	p	
1 Mar	Balance					1,200	00	Dr

Account Name: VAT								
Date	Details	Dr		Cr		Balance		
		£	p	£	p	£	p	
1 Mar	Balance					2,100	00	Cr

Account Name: Cash								
Date	Details	Dr		Cr		Balance		
		£	p	£	p	£	p	
1 Mar	Balance					100	00	Dr



For use with question 1 PART A (a)

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p



For use with question 1 PART A (a)

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p



For use with question 1 PART A (a) and (b)

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p

Account Name:							
Date	Details	Dr		Cr		Balance	
		£	p	£	p	£	p

(b) Name _____



For use with question 3 (b)-(e)

(b) Document _____

(c) Document _____

(d) Reason 1 _____

Reason 2 _____

(e) _____



For use with question 4

Gross Profit Ratio

Profit for the Year Ratio

Acid Test Ratio

Return on Equity Employed

Trade Receivables Collection Period (in days)



For use with question 4

Expenses Ratio

Rate of Inventory Turnover

Purchases



For use with question 5

Overhead	Basis	Total (£)	Mixing (£)	Baking (£)	Staffing (£)
Indirect Materials					
Heat and Light					
Machinery Insurance					
Employee Supervision					
Production Machinery Maintenance					
Total					
Staffing					
Final Total					

(c) Definition _____



* X 8 0 0 7 5 0 1 1 4 *

