

FOR OFFICIAL USE



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National  
Qualifications  
2021 ASSESSMENT RESOURCE

Mark

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**X800/75/01**

**Accounting  
Workbook**

Duration — 2 hours



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

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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.

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.



For use with question 1




For use with question 2 PART A (a) (i)–(iii)

Overhead	Basis	Total (£)	Cutting (£)	Finishing (£)	Canteen (£)	Support (£)
Indirect Labour						
Indirect Material						
Employee Supervision						
Rent & Rates						
Heat & Light						
Machinery Insurance						
<b>Total</b>						
Canteen						
Support						
<b>Final Total</b>						



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





For use with question 2 PART B

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For use with question 3 (a)

## Statement of Account

Gourmet Food Supplies  
14 Carrick Street  
GLASGOW  
G32 0SA

Tel: 0141 778 2222  
Vat No: 4455  
Date: 30 April Year 3



To:  
Dino's Italian Restaurant  
10 Duke Street  
Glasgow  
G74 1AU

Date	Details	Debit	Credit	Balance

Workings:





For use with question 3 (b)–(d)

(b) Document \_\_\_\_\_

(c) Source 1 \_\_\_\_\_

Source 2 \_\_\_\_\_

(d) Ratio \_\_\_\_\_



\* X 8 0 0 7 5 0 1 0 9 \*

For use with question 4


Workings:







For use with question 6

(a)

Error	Increase/Decrease/No Effect	Amount
1.		
2.		
3.		
4.		
5.		
6.		
7.		
	Total effect on Profit for the Year	

(b) New Profit for the Year \_\_\_\_\_

(c)

Description	Name
All entries for a transaction have been put in the wrong columns.	
A correct amount was entered in the wrong Trade Payable account.	
Wrong amounts had been entered into the correct accounts.	

(d) Definition \_\_\_\_\_

\_\_\_\_\_



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





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\* X 8 0 0 7 5 0 1 1 6 \*