



FOR OFFICIAL USE

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National
Qualifications
2025

Mark

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X800/75/01

**Accounting
Workbook**

TUESDAY, 13 MAY
9:00 AM – 11:00 AM



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.

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 PART A

Ledger Accounts of Molly Chambers

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

Account Name: Bank (Cash Equivalents)				
Date	Details	Dr	Cr	Balance
		£	£	£
1 May	Balance			0

Account Name: VAT				
Date	Details	Dr	Cr	Balance
		£	£	£
1 May	Balance			0



For use with question 1 PART A

Account Name:				
Date	Details	Dr	Cr	Balance
		£	£	£

Account Name:				
Date	Details	Dr	Cr	Balance
		£	£	£

Account Name:				
Date	Details	Dr	Cr	Balance
		£	£	£

Account Name:				
Date	Details	Dr	Cr	Balance
		£	£	£



For use with question 1 PART A

Account Name:				
Date	Details	Dr	Cr	Balance
		£	£	£

Account Name:				
Date	Details	Dr	Cr	Balance
		£	£	£

Account Name:				
Date	Details	Dr	Cr	Balance
		£	£	£

Account Name:				
Date	Details	Dr	Cr	Balance
		£	£	£



For use with question 1 PART A

Account Name:				
Date	Details	Dr	Cr	Balance
		£	£	£

Account Name:				
Date	Details	Dr	Cr	Balance
		£	£	£

Account Name:				
Date	Details	Dr	Cr	Balance
		£	£	£

Account Name:				
Date	Details	Dr	Cr	Balance
		£	£	£



For use with question 1 PART A

(b) Benefit 1 _____

Benefit 2 _____

(c) Document _____

(d) Section _____

For use with question 1 PART B

Error	Increase/Decrease/No Effect	Amount
1		
2		
3		
4		
5		
6		
Total Effect		



[Turn over for next question

DO NOT WRITE ON THIS PAGE





For use with question 2 (a)

Workings:

For use with question 2 (b)

(i) Break Even Point _____

(ii) Margin of Safety _____

(iii) Indirect Cost _____



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





[illegible]

[illegible]

[illegible]

Trial Balance of Gould Enterprises as at 31 December Year 4		
	DR (£)	CR (£)
Equipment	123,000	
Property	300,000	
Sales Revenue		185,100
Purchases	98,300	
Office Expenses	11,100	
General Expenses	7,900	
Cash and Cash Equivalents	23,200	
Drawings	16,500	
VAT		6,600
Heat and Light		
Inventory		
Provision for Depreciation of Equipment		
Trade Payables		
Rent		
Carriage In		
Discount Received		
Bad Debts		
Loan		
Purchases Returns		
Equity		
Total		

(d) Error 1 _____

Error 2 _____

[Turn over



[illegible]

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

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

[illegible]

page 18

[illegible]

[illegible]