

FOR OFFICIAL USE

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X209/102

NATIONAL
QUALIFICATIONS
2008

MONDAY, 26 MAY
1.00 PM – 2.30 PM

ACCOUNTING
INTERMEDIATE 1
Worksheets for
Questions 2 and 4

Fill in these boxes and read what is printed below.

Full name of centre

Town

Forename(s)

Surname

Date of birth

Day Month Year

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Scottish candidate number

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Number of seat

The Worksheet for Question 2 need only be completed if the question is attempted.

The Worksheet for Question 4 must be used to answer the question.

The Worksheets should be inserted inside the front cover of the candidate's answer book and returned with it.



Worksheet for Question 2

Part A

(i) TRIAL BALANCE OF STERN PLC ON 31 DECEMBER YEAR 3

	Dr £000	Cr £000
Purchases		
Sales		
Sales Returns		
Purchases Returns		
Premises		
Dividends paid		
Stock on 1 January Year 3		
Creditors		
Debtors		
Salaries		
Rent Received		
Advertising		
Bank Overdraft		
6% Debentures		
Ordinary Share Capital		
TOTALS	£	£

16

(ii)

2

Worksheet for Question 2 (continued)

Part B

(a)

Transaction Number	Account(s) to be Debited	Amount	Account(s) to be Credited	Amount
1				
2				
3				

8

(b) (i) _____

2

(ii) _____

2

(30)

[Turn over

Part A

(a)

OVERHEAD ANALYSIS SHEET						
	Basis of Apportionment	Total	L	M	N	Canteen
Wages	Allocated	£145,000				
Electricity	Floor Area (sq m)	£20,000				
Rent	Floor Area (sq m)	£120,000				
Supervision	Number of Employees	£90,000				
Insurance of Machinery	Value of Machinery (£)	£30,000				
DEPARTMENTAL TOTALS						

19

(b)

Department	L	M	N
APPORTIONMENT OF CANTEEN COSTS			
Total Departmental Costs			

5

Worksheet for Question 4 (continued)

Part B

(a) _____

(b) _____

(c) _____

6

(30)

[END OF WORKSHEETS]

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