

**1. Multiple choice questions. Chose the correct option and put a tick mark.**

(a) X receives a cheque from a customer and pays this into his business bank account. How does this affect X's current assets? (1)

	bank	debtors
<b>A</b>	decrease	decrease
<b>B</b>	decrease	increase
<b>C</b>	increase	decrease
<b>D</b>	increase	increase

(b) A business provides the following information for the year ended 30 September 2022.

	\$
sales	100 000
cost of goods sold	60 000
expenses	15 000

What is the net profit for the year ended 30 September 2002? (1)

- A** \$ 25 000
- B** \$ 40 000
- C** \$ 45 000
- D** \$ 55 000

(c) Which document from a supplier reduces the amount owed by a customer? (1)

- A** credit note
- B** debit note
- C** invoice
- D** statement

# Igcse Accounting Past Papers 2011

**Mark Fisher, Medi Houghton, Veenu  
Jain**



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