#### 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)

	bamk:	debtors
A	decrease	decrease
8	decrease	increase
C	increase	decrease
D	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**

**Catherine Coucom** 

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