

**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 Past Papers Accountacy 2015

**J Ma**



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