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# 2.10

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## Using Skills for Business

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### Business Documents

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## Past Exam Questions and Answers

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#### **NOTE - Very Important**

It is very important when answering exams question that you use the following steps -

1. That you know the information for the learning outcome
2. That you understand the information form the learning outcome
3. That you can apply the information form the learning outcome to the question
4. Be able to give at least two full sentences for your answer (Fill up the space)

Questions are changing from rote learning to applying the knowledge to the question

<b>QUESTIONS</b>
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**2022 - Question 3**

Using the information given on the invoice extract below, complete the three blank spaces

	€
Total (excluding VAT)	30,000
Trade Discount (10%)	3,000
Subtotal	
VAT (23%)	
Total (Including VAT)	

**2022 - Question 6**

Balance the following bank account and bring down the balance at the end of the month

Dr		Bank Account				Cr
Date	Details	Total	Date	Details	Total	
2021		€	2021		€	
Oct 1	Balance b/d	550	Oct 10	Wages	300	
12	Cash Sales	340	20	Cash Purchases	200	
		_____			_____	
		_____			_____	

**2022 - Question 9**

On 31 March 2022, Marian Nowak, owner of Party Cosmetics Ltd, lodged cash sales of €5,250

There was no VAT on these sales. Post these transactions to the relevant ledger accounts below

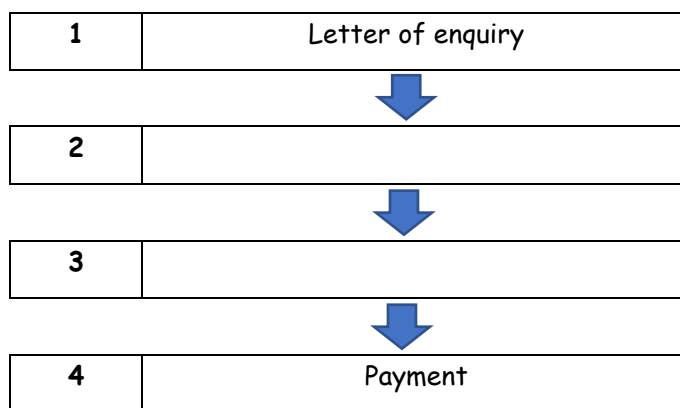
Dr		Sales a/c				Cr
Date	Details	Total (€)	Date	Details	Total (€)	

Dr		Bank / Cash a/c		Cr	
Date	Details	Total (€)	Date	Details	Total (€)

**2022 - Question 12**

Place the following business documents in the correct order (Two are completed for you)

Order, Payment, Letter of Enquiry, Invoice



**2019 - Paper - Question 5**

Using the information given on the invoice extract below, complete the three blank spaces

	€
Total (excluding VAT)	25,000
Trade Discount (12%)	
Subtotal	
VAT (23%)	
Total (Including VAT)	

**2019 - Sample Paper - Question 4**

Using the information given on the invoice extract below, complete the three blank spaces

	€
Total (excluding VAT)	27,000
Trade Discount (10%)	2,700
Subtotal	
VAT (23%)	
Total (Including VAT)	

There are extra business documents question on study clix that were as before the change from junior cert to junior cycle

<b>SUGGESTED SOLUTIONS</b>
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**2022 - Question 3**

Using the information given on the invoice extract below, complete the three blank spaces

	€
Total (excluding VAT)	30,000
Trade Discount (10%)	3,000
Subtotal	27,000
VAT (23%)	6,210
Total (Including VAT)	33,210

**2022 - Question 6**

Balance the following bank account and bring down the balance at the end of the month

Dr		Bank Account				Cr
Date	Details	Total	Date	Details	Total	
2021		€	2021		€	
Oct 1	Balance b/d	550	Oct 10	Wages	300	
12	Cash Sales	340	20	Cash Purchases	200	
			Oct 31	Balance c/d	390	
		890			890	
Nov 01	Balance b/d	390				

**2022 - Question 9**

On 31 March 2022, Marian Nowak, owner of Party Cosmetics Ltd, lodged cash sales of €5,250

There was no VAT on these sales. Post these transactions to the relevant ledger accounts below

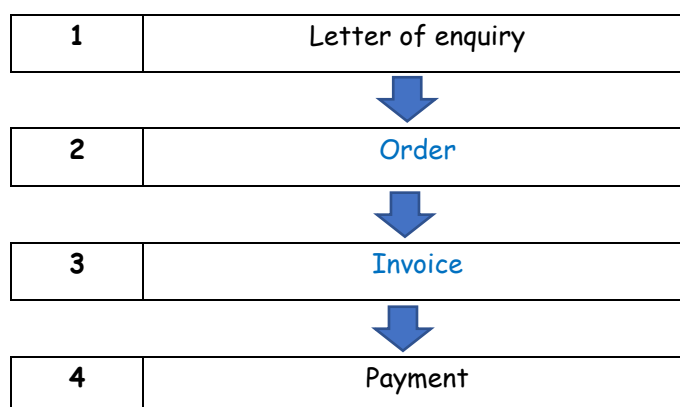
Dr		Sales a/c				Cr
Date	Details	Total (€)	Date	Details	Total (€)	
			31/03/2022	Bank	5,250	

Dr		Bank / Cash a/c		Cr	
Date	Details	Total (€)	Date	Details	Total (€)
31/03/2022	Sales	5,250			

**2022 - Question 12**

Place the following business documents in the correct order (Two are completed for you)

Order, Payment, Letter of Enquiry, Invoice

**2019 - Paper - Question 5**

Using the information given on the invoice extract below, complete the three blank spaces

	€
Total (excluding VAT)	25,000
Trade Discount (12%)	3,000
Subtotal	22,000
VAT (23%)	5,060
Total (Including VAT)	27,060

**2019 - Sample Paper - Question 4**

Using the information given on the invoice extract below, complete the three blank spaces

	€
Total (excluding VAT)	27,000
Trade Discount (10%)	2,700
Subtotal	24,300
VAT (23%)	5,589
Total (Including VAT)	29,889