



Wednesday 18 June 2014 – Morning

A2 GCE BUSINESS STUDIES

F294/01 Accounting

Candidates answer on the Question Paper.

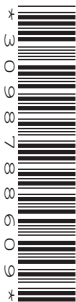
OCR supplied materials:

- Resource Booklet (F294/01/RB)

Other materials required:

- A calculator may be used

Duration: 2 hours



Candidate forename		Candidate surname	
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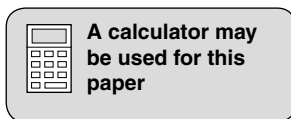
Centre number						Candidate number				
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INSTRUCTIONS TO CANDIDATES

- Write your name, centre number and candidate number in the boxes above. Please write clearly and in capital letters.
- Use black ink. HB pencil may be used for graphs and diagrams only.
- The information required to answer questions 1–6 is contained within the Resource Booklet.
- Answer **all** the questions.
- Read each question carefully. Make sure you know what you have to do before starting your answer.
- Write your answer to each question in the space provided. Additional paper may be used if necessary but you must clearly show your candidate number, centre number and question number(s).
- Do **not** write in the bar codes.

INFORMATION FOR CANDIDATES

- The number of marks is given in brackets [] at the end of each question or part question.
- The total number of marks for this paper is **60**.
- Your Quality of Written Communication will be assessed in the question marked with an asterisk (*).
- This document consists of **16** pages. Any blank pages are indicated.



Answer **all** questions.

- 1 Using the information in Table 1 in the resource booklet complete the unshaded boxes in DRL's forecasted profit and loss account for its first year of trading.

This is a copy of Table 2 in the resource booklet. Please write your answers in the unshaded boxes below.

	£	£
Revenue		
Cost of sales		
Gross Profit (Loss)		
Motor vehicle insurance	500	
Depreciation of motor vehicle	1500	
Motor vehicle maintenance	1000	
General overheads	1000	
Salary	25000	
Total overheads		29000
Net Profit (Loss) before interest and taxation		

[4]

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