

OCR

Oxford Cambridge and RSA

Wednesday 17 June 2015 – Afternoon

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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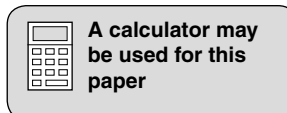
Centre number						Candidate number				
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INSTRUCTIONS TO CANDIDATES

- 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**.
- The 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.



- 1 Complete the unshaded boxes in SEDL's cash flow statement for its third quarter in 2014.

SEDL's partially completed Cash Flow Statement 1 July to 30 September 2014

	July	August	September
Inflows			
Sales Receipts*	72911	64810	56709
Total Cash Inflow	72911	64810	56709
Outflows			
Stock purchases**	52500	60800	68400
Salaries	14583	14583	14583
Wages	15680	17640	19712
Lease	0	0	4000
Other expenses	8500	9500	10200
Total Cash Outflow	91263	102523	
Net Cash Flow	-18352	-37713	
Opening Balance	54520	36168	
Closing Balance	36168	-1545	

* July sales receipts represent May 2014 sales invoices.

**SEDL receives 30 days credit from suppliers.

[4]

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