

Tuesday 14 May 2013 – Morning

AS GCE ACCOUNTING

F011/01 Accounting Principles

Candidates answer on the Question Paper.

OCR supplied materials:

- Resource booklet

Other materials required:

- A calculator may be used

Duration: 1 hour



Candidate forename		Candidate surname	
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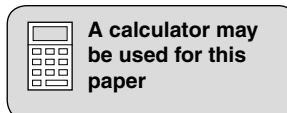
Centre number						Candidate number				
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INSTRUCTIONS TO CANDIDATES

- 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.
- Answer **all** the questions.
- The information required to answer questions 1–2 is contained in the resource booklet.
- Read each question carefully. Make sure you know what you have to do before starting your answer.
- You must show the calculations leading to your answers.
- 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 **80**.
- Your Quality of Written Communication will be assessed in the two questions/sub-questions marked with an asterisk (*).
- In one of these questions, the focus will be on your ability to present numerical information legibly and in an appropriate accounting format. In the other, you will be assessed on the legibility and style of writing, the clarity and coherence of your arguments and the accuracy of your spelling, punctuation and grammar.
- This document consists of **16** pages. Any blank pages are indicated.



1* REQUIRED

The Trading and Profit and Loss Account for the year ended 31 March 2013 **and** the Balance Sheet as at 31 March 2013. **[45]**

Please show your workings to question 1 below.

Working Box

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A series of 25 horizontal dotted lines spanning the width of the page, providing a template for handwriting practice.

2 REQUIRED

- (a) The relevant entries for each of the transactions in Rita Mae's three column cash book. Total the discount columns and balance off the cash and bank accounts. **[9]**

Bank £	
Cash £	
Discount £	
Details	
Date	
Bank £	
Cash £	
Discount £	
Details	
Date	

(b) Prepare and balance off the following ledger accounts:

- (i) Alan Baker
- (ii) Marie Costa
- (iii) discounts allowed
- (iv) discounts received

Please show your workings to question **2(b)** below.

Working Box

(c) In relation to depreciation, explain each of the following terms:

(i) residual (scrap) value.

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..... [2]

(ii) obsolescence.

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..... [3]

(iii) physical deterioration.

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END OF QUESTION PAPER

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