

THIS IS A NEW SPECIFICATION



**ADVANCED SUBSIDIARY GCE**  
**ACCOUNTING**  
 Accounting Principles

**F011**

Candidates answer on the question paper

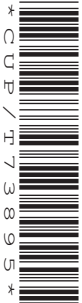
**OCR Supplied Materials:**

- Resource Booklet

**Other Materials Required:**

- Graph paper may be needed
- Calculators may be used

**Friday 9 January 2009**  
**Afternoon**

**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 clearly in capital letters, your Centre Number and Candidate Number in the boxes above.
- Use black ink. Pencil may be used for graphs and diagrams only.
- The information required to answer questions 1–2 is contained within the Resource Booklet.
- Read each question carefully and make sure that you know what you have to do before starting your answer.
- Answer **all** the questions.
- Do **not** write in the bar codes.
- Write your answer to each question in the space provided; however additional paper may be used if necessary.

**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**.
- The quality of your written communication will be taken into account when marking your answers to questions labelled with an asterisk (\*).
- In these two questions/sub-questions, you will be assessed on the quality of your written communication. 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 **8** pages. Any blank pages are indicated.



**A calculator may  
 be used for this  
 paper**

**1\* REQUIRED**

The Trading and Profit and Loss Account of Bev Hallahan for the year ended 30 November 2008 and the Balance Sheet as at 30 November 2008.

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**2 REQUIRED**

(a) The following ledger accounts of Wetherby Traders for the year ended 31 December 2008, where appropriate showing the balance carried down to the next financial year. Dates are not required.

(i) Machinery.

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(ii) Provision for Depreciation of Machinery.

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**(iii)** Motor Vehicles.

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**(iv)** Provision for Depreciation of Motor Vehicles.

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**(v)** Disposal of Motor Vehicles.

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(vi) Office Equipment.

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(vii) Provision for Depreciation of Office Equipment.

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(b)\* Evaluate the depreciation policies of Wetherby Traders.

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[8]

Total marks [36]



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