#### THIS IS A NEW SPECIFICATION



# ADVANCED GCE ACCOUNTING

F012

**Accounting Applications** 

Candidates answer on the question paper

### **OCR Supplied Materials:**

Resource Booklet

#### **Other Materials Required:**

Calculators may be used

Friday 9 January 2009 Afternoon

**Duration:** 2 hours



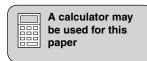
Candidate Forename						Candidate Surname			
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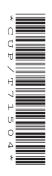
## **INSTRUCTIONS TO CANDIDATES**

- 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 1-4 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 120.
- The quality of 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 20 pages. Any blank pages are indicated.





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(a)	The Cash Budget of Eastview Ltd for each of the three months April, May and June 2009.

[24

4

(b)*	Evaluate <b>two</b> benefits to a business of budgeting.
	[8]
	Total marks [32]

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[26]

Total marks [40]

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Total marks [18]

(b)	An explanation of your treatment of:	
	<ul><li>item (iii);</li><li>item (iv).</li></ul>	
	In each case state the accounting concept involved.	
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(a)	Journal entries to correct the errors (narratives are not required).

[18]
118

(b)	A statement to show the revised net profit.
	[6]

Total marks [30]

(c)	Jacques is considering forming a partnership with Jill who operates a similar business Evaluate the disadvantages to Jacques of forming a partnership.
	[6]

clearly shown.






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