

THIS IS A NEW SPECIFICATION



**ADVANCED SUBSIDIARY GCE**  
**ACCOUNTING**  
 Accounting Applications

**F012**

Candidates answer on the Question Paper

**OCR Supplied Materials:**

- Resource Booklet

**Other Materials Required:**

- A calculator may be used

**Wednesday 20 January 2010**  
**Morning**

**Duration: 2 hours**

Candidate Forename		Candidate Surname	
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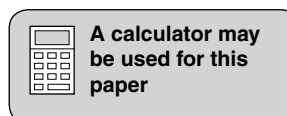
Centre Number						Candidate Number				
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**INSTRUCTIONS TO CANDIDATES**

- Write your name 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.



**1 REQUIRED**

- (a)** Journal entries, for Jack Macey, to correct each of the errors which have been discovered (narratives are not required).

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[20]





**2 REQUIRED**

**(a)** Calculate the total depreciation for Adway Ltd in the years 2008 and 2009, using the straight line method for:

**(i)** Motor Vehicles

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(ii) Equipment

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- (c) Prepare a statement to show the net profit which would have been reported by Adway Ltd in each of the years 2008 and 2009, if the reducing balance method had been in use.

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**Total marks [22]**

**3 REQUIRED**

The Trading and Profit and Loss Account for Robin Bird for the year ended 31 December 2009, **and** the Balance Sheet as at that date.

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**Total marks [34]**

**Turn over**





(c) The Capital Accounts for Jamie, Simon and Louise as at 1 January 2010.

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