



**Wednesday 14 May 2014 – Afternoon**

**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. There will be adequate space to show your workings.
- 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**.
- The quality of your 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.



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

**1 REQUIRED**

**(a)\*** The Trading and Profit and Loss Account for the year ended 31 March 2014 **and** the Balance Sheet as at 31 March 2014. **[43]**

Please show your workings to question **1(a)** below.

Working box

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- (b) The following ledger accounts for **each** of the years ended 31 March 2013 and 31 March 2014, including, where appropriate, the transfer to the Profit and Loss Account for **each** year and the balance carried down to the start of the next financial year. (Dates are **not** required.)

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

Working box





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- (c) The Profit and Loss Account extract to show the entries relating to the provision for depreciation of machinery and machinery disposals for the year ended 31 March 2014.

Please show your workings to question 2(c) below.

Working box

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..... [2]

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(d) The Balance Sheet extract for machinery as at 31 March 2014.

Please show your workings to question 2(d) below.

Working box

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..... [1]

- (e) Discuss the application of the accruals and consistency concepts in relation to accounting for depreciation.

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**END OF QUESTION PAPER**

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