

OCR

Oxford Cambridge and RSA

Tuesday 12 May 2015 – Morning**AS GCE ACCOUNTING****F011/01** Accounting Principles

Candidates answer on the Question Paper.

OCR supplied materials:

- Resource Booklet (F011/01/RB)

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.



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

REQUIRED

- 1 (a)*** The Trading and Profit and Loss Account for the year ended 31 March 2015 **and** the Balance Sheet as at 31 March 2015. **[44]**

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

Working Box

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A series of 25 horizontal dotted lines for writing.

2 REQUIRED

(a) Prepare the following ledger accounts, including in each case the transfer to the Profit and Loss Account for the year ended 31 March 2015 **and** the balance carried down to the next financial year. (Dates are **not** required.)

(i) Commission Received

(ii) General Expenses

(iii) Rent

(iv) Provision for Doubtful Debts

Please show your workings for question **2(a)** below.

Working Box

13

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