

**OCR**

Oxford Cambridge and RSA

**Friday 15 May 2015 – Afternoon****AS GCE ACCOUNTING****F012/01** Accounting Applications

Candidates answer on the Question Paper.

**OCR supplied materials:**

- Resource Booklet (F012/01/RB)

**Other materials required:**

- A calculator may be used

**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, 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 1–4 is contained within 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 **120**.
- The 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 **20** pages. Any blank pages are indicated.



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

**1 REQUIRED**

**(a)** The Appropriation Account for Karumba and Latara for the year ended 31 December 2014. **[8]**

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

Working Box

A series of horizontal dotted lines for writing.



(c) The Capital Accounts for Karumba, Latara and Norman as at 1 January 2015. [8]

Please show your workings to question 1(c) below.

Working Box

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**2 REQUIRED**

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

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

**[30]**

Working Box



A series of horizontal dotted lines for writing.

A series of horizontal dotted lines for writing, consisting of 25 lines spaced evenly down the page.

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**(b)\*** Evaluate the problems which could arise for a sole trader as a result of inadequate record keeping. **[14]**

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**3 REQUIRED**

(a) A corrected Sales Ledger Control Account for the year ended 31 December 2014.

Please show your workings to question **3(a)** below.

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[12]







- (d) A statement reconciling the corrected balance on the Purchases Ledger Control Account with the corrected balance on the Schedule of Creditors.

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**4 REQUIRED**

(a) A detailed statement of the stock valuation as at 30 November 2014.

[12]

Please show your workings to question **4(a)** below.

Working Box

A series of horizontal dotted lines for writing, spanning the width of the page.

(b) An explanation of the correct accounting treatment of:

- Item (iv)
- Item (v).

Item (iv) .....  
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Item (v) .....  
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**END OF QUESTION PAPER**



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