

OCR

Oxford Cambridge and RSA

Friday 10 June 2016 – Afternoon**A2 GCE ACCOUNTING****F013/01** Company Accounts and Interpretation

Candidates answer on the Question Paper.

OCR supplied materials:

- Resource Booklet (F013/01/RB)

Other materials required:

- A calculator may be used

Duration: 1 hour 30 minutes

| | | | |
|-----------------------|--|----------------------|--|
| 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 1–3 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.
- Write your answer to each question in the space provided. If additional space is required, you should use the lined page(s) at the end of this booklet. The question number(s) must be clearly shown.
- 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 taken into account in marking your answers to 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

*The Manufacturing, Trading and Profit and Loss Account for Ridley plc for the year ended 31 May 2016 (for internal use).

Show your workings for question 1 below.

[28]

Working Box

A series of 25 horizontal dotted lines spanning the width of the page, intended for writing.

A series of horizontal dotted lines for writing.

2 REQUIRED

- (a) Calculate each of the following. (Where appropriate, calculations should be to **two** decimal places.)
- (i) Return on capital employed
 - (ii) Sales to capital employed
 - (iii) Liquid ratio
 - (iv) Interest cover
 - (v) Dividend cover
 - (vi) Gearing ratio
 - (vii) Dividend yield

Show your workings for question **2(a)** below.

Working Box



(i) Return on capital employed

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..... [2]

(ii) Sales to capital employed

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..... [2]

(iii) Liquid ratio

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..... [2]

(vii) Dividend yield

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..... [3]

3 REQUIRED

(a) Prepare journal entries to record the new share issue (dates and narratives not required).

Show your workings for question **3(a)** below.

[16]

Working Box

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ADDITIONAL ANSWER SPACE

If additional space is required, you should use the following lined page(s). The question number(s) must be clearly shown in the margin(s).

A large area of lined paper for writing answers. It features a vertical margin line on the left side and horizontal dotted lines for writing. The lines are evenly spaced and cover most of the page area.

A writing template consisting of a vertical solid line on the left side, creating a margin. To the right of this line are 25 horizontal dotted lines, providing a guide for writing. The entire page is otherwise blank.

A large area of the page is reserved for writing, featuring a vertical solid line on the left side and horizontal dotted lines extending across the page.



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