

OCR

Oxford Cambridge and RSA

Friday 9 June 2017 – 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 barcodes.

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

(a)* The Manufacturing and Trading and Profit and Loss Account for the year ended 31 December 2016 (internal use).

Show your workings for question **1(a)** below.

[24]

Working Box

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

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

2 REQUIRED

(a) For Taylor plc the Cash Flow Statement for the year ended 31 December 2016.

[18]

Working Box

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A series of 25 horizontal dotted lines for writing.

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

3 REQUIRED

- (a) Calculate each of the following ratios (where appropriate calculations should be to **two** decimal places).
- (i) Sales to capital employed
 - (ii) Interest cover
 - (iii) Dividend cover
 - (iv) Gearing ratio
 - (v) Dividend yield

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

Working Box

(i) Sales to capital employed

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..... [2]

(ii) Interest cover

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..... [3]

(iii) Dividend cover

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(iv) Gearing ratio

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..... [3]

(v) Dividend yield

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..... [3]

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

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 extend across the width of the page.

A large grid of dotted lines for writing, consisting of 20 horizontal rows and a vertical margin line on the left side.

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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