

**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	
--------------------	--	-------------------	--

Centre number						Candidate number				
---------------	--	--	--	--	--	------------------	--	--	--	--

**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 for writing.

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

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

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



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

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

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

..... [2]

(ii) Interest cover

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

..... [3]

(iii) Dividend cover

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

..... [3]

(iv) Gearing ratio

.....  
.....  
.....  
.....  
.....  
.....  
.....  
..... [3]

(v) Dividend yield

.....  
.....  
.....  
.....  
.....  
.....  
.....  
..... [3]

(b) Discuss **two** ways in which Dunbar plc could improve its liquidity.

[6]

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....



A series of 25 horizontal dotted lines for writing.

**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 solid line on the left side, creating a margin. The rest of the page is filled with horizontal dotted lines, providing space for writing. The lines are evenly spaced and extend across the width of the page.

A blank sheet of lined paper. On the left side, there is a solid vertical line that serves as a margin. The rest of the page is filled with horizontal dotted lines, providing a guide for writing. The lines are evenly spaced and extend across the width of the page.

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.



**Copyright Information**

OCR is committed to seeking permission to reproduce all third-party content that it uses in its assessment materials. OCR has attempted to identify and contact all copyright holders whose work is used in this paper. To avoid the issue of disclosure of answer-related information to candidates, all copyright acknowledgements are reproduced in the OCR Copyright Acknowledgements Booklet. This is produced for each series of examinations and is freely available to download from our public website ([www.ocr.org.uk](http://www.ocr.org.uk)) after the live examination series.

If OCR has unwittingly failed to correctly acknowledge or clear any third-party content in this assessment material, OCR will be happy to correct its mistake at the earliest possible opportunity.

For queries or further information please contact the Copyright Team, First Floor, 9 Hills Road, Cambridge CB2 1GE.

OCR is part of the Cambridge Assessment Group; Cambridge Assessment is the brand name of University of Cambridge Local Examinations Syndicate (UCLES), which is itself a department of the University of Cambridge.