

ADVANCED SUBSIDIARY GCE

ACCOUNTING

F013

Company Accounts and Interpretation

SPECIMEN 2010

Candidates answer on the question paper

OCR Supplied Materials:

None

Duration: 1 hour 30 minutes

Other Materials Required:

None

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|--------------------|--|-------------------|--|
| Candidate Forename | | Candidate Surname | |
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|---------------|--|--|--|--|--|------------------|--|--|--|--|
| Centre Number | | | | | | Candidate Number | | | | |
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INSTRUCTIONS TO CANDIDATES

- Write your name clearly in capital letters, your Centre Number and Candidate Number in the boxes above.
- Use black ink. Pencil may be used for graphs and diagrams only.
- Read each question carefully and make sure that you know what you have to do before starting your answer.
- Answer **all** the questions.
- Do **not** write in the bar codes.
- Write your answer to each question in the space provided; however additional paper may be used if necessary.

INFORMATION FOR CANDIDATES

- The number of marks for each question is given in brackets [] at the end of each question or part question.
- The total number of marks for this paper is **80**.
- In these two questions/sub-questions, you will be assessed on the quality of your written communication. 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 **12** pages. Any blank pages are indicated.

1 REQUIRED

(a)* The Profit and Loss Account for the year ended 31 December 2006 **and** the Balance Sheet as at 31 December 2006 both in accordance with the minimum required for publication.

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

Working Box:

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(b) Explain the importance of the Auditors Report to the shareholders of a plc.

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Total Marks [36]

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2 REQUIRED

(a) Calculate for **each** year:

- the return on capital employed.
- two other profitability ratios.

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

Working Box:

Working Box area containing a large diagonal watermark reading "SPECIMEN".

Area containing horizontal dotted lines for writing answers.

[6]

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3 REQUIRED

(a) Prepare the following ledger accounts, including the balance carried down in **each** case.

(i) **Ordinary Share Capital**

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[7]

(ii) **Share Premium**

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[6]

(iii) **Loan**

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