THIS IS A NEW SPECIFICATION



ADVANCED SUBSIDIARY GCE ACCOUNTING

Accounting Principles

F011



Candidates answer on the question paper

OCR Supplied Materials:

Resource Booklet

Other Materials Required:

- · Graph paper may be needed
- Calculators may be used

Tuesday 2 June 2009 Morning

Duration: 1 hour



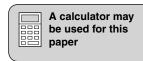
Candidate Forename					Candidate Surname				
Centre Number						Candidate N	umber		

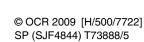
INSTRUCTIONS TO CANDIDATES

- 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.
- The information required to answer questions 1–2 is contained within the Resource Booklet.
- 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 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 when marking your answers to questions labelled with an asterisk (*).
- 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.





The Trading and Profit and Loss Account of Paula Redwood for the year ended 30 April 2009 and the Balance Sheet as at 30 April 2009.				

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 [47]

Total marks [47]

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		FD

(a)	Pre sho	pare the following ledger accounts of Raymond Bow for the year ended 31 March 2009, wing where appropriate the closing entry to the final accounts at the end of the year.
	(i)	Jose Violet.
	/ii\	Brot Burplo
	(ii)	Bret Purple.
		[0]

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Provision for D	oubtful Debts		 	
Provision for D	oubtful Debts			
Provision for D	oubtful Debts		 	
Provision for D	oubtful Debts	i.	 	
Provision for D	oubtful Debts			
Provision for D	oubtful Debts			
	oubtful Debts			

(b)	The Profit and Loss Account extract for Bad Debts and Provision for Doubtful Debts for the year ended 31 March 2009.
	[2]
(c)	The Balance Sheet extract for Debtors as at 31 March 2009.
	[2]

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(d)*	Discuss the reasons why a business needs to monitor and control its debtors.
	[10]

Total marks [33]

(e)	Explain two factors used in determining the provision for doubtful debts.
	[4]

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