



Tuesday 15 May 2018 – Morning

AS GCE ACCOUNTING

F011/01 Accounting Principles

Candidates answer on the Question Paper.

OCR supplied materials:

Resource Booklet (F011/01/RB)

Other materials required:

A calculator may be used

Duration: 1 hour



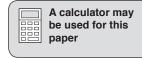
Candidate forename						Candidate surname				
Centre numb	per						Candidate nu	ımber		

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 1–2 is contained in 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.
- Your Quality of Written Communication will be assessed in 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 16 pages. Any blank pages are indicated.



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(b)	Distinguish between provision for doubtful debts and bad debts.
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REQUIRE)
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2	(a)	The following ledger accounts for the year ended 31 March 2018. Include in each case the balance carried down to the next financial year. Dates are not required.				
		(i)	Rates			
		(ii)	Sales Commission Received			
		(iii)	Provision for Doubtful Debts			
		Ple	ase show your workings for question 2(a) below.			
		W	orking Box			

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(i)	Ra	tes			
	[4]				
(ii)	Sales Commis	ssion Received			
(ii)	Sales Commis	ssion Received			
(ii)	Sales Commis	ssion Received			
(ii)	Sales Commis	ssion Received			
(ii)	Sales Commis				
(ii)					
(iii)					

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(iii)	Provision for Doubtful Debts			
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14 ADDITIONAL ANSWER SPACE

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

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