



Friday 8 June 2018 – 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



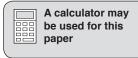
Candidate forename				Candidate surname			
Centre number				Candidate nu	ımber		

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 1–3 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.



4	JIRFD
1	

Show your workings for questio	n 1(a) below.	
Working Box		

Distinguish between the Share Premium and the General Reserve.

\mathbf{a}		UIRFD
_	REO	

(a)	The Schedule of Fixed Assets for Sowerby plc for the year ended 31 December 2017.	[17]
	Working Box	

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Explain why Sowerby plc has created a revaluation reserve in the accounts.

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Working Box	

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(b)*	Roman plc has considered the possibility of a bonus issue of shares. Discuss why Roma might consider this option.	n plo [10]

18 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).			



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