

Monday 16 January 2012 – Morning

AS GCE ACCOUNTING

F012 Accounting Applications

Candidates answer on the Question Paper.

OCR supplied materials:

- Resource Booklet

Other materials required:

- A calculator may be used

Duration: 2 hours



Candidate forename		Candidate surname	
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Centre number						Candidate number				
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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 1–4 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. There will be adequate space to show your workings.
- Write your answer to each question in the space provided. Additional paper may be used if necessary but you must clearly show your candidate number, centre number and question number(s).
- Do **not** write in the bar codes.

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 **120**.
- 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 **28** pages. Any blank pages are indicated.



A calculator may be used for this paper

1 REQUIRED

(a) A corrected Sales Ledger Control Account for the year ended 31 December 2011.

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

Working Box

4

(b) A corrected Schedule of Debtors as at 31 December 2011.

Show your workings for question 1(b) below.

Working Box

7

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PLEASE TURN OVER FOR QUESTION 2

2 REQUIRED

(a) A detailed statement showing the closing stock valuation as at 31 October 2011.

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

Working Box

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(b) In each case, identify the accounting concept or principle involved and give an explanation of the correct treatment of:

- Item (v)

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- Item (vi)

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[6]

Total marks [17]

3 REQUIRED

(a) The Capital Accounts for Alex, Benjamin and Crystal for the year ended 31 December 2011.

Show your workings for question **3(a)** below.

Working Box

(b) (i) The Appropriation Account for Alex and Benjamin for the half year ended 30 June 2011.

Show your workings for question **3(b)(i)** below.

Working Box

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15
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PLEASE TURN OVER FOR QUESTION 3(b)(ii)

16

- (ii) The Appropriation Account for Alex, Benjamin and Crystal for the half year ended 31 December 2011.

Show your workings for question **3(b)(ii)** below.

Working Box

18

(c) The Current Accounts for Alex, Benjamin and Crystal for the year ended 31 December 2011.

Show your workings for question **3(c)** below.

Working Box

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4 REQUIRED

(a)* The Trading and Profit and Loss Account for the year ended 31 December 2011, **and** a Balance Sheet as at 31 December 2011. (Purchases and Stock figures must be shown in the Trading Account.)

Show your workings for question **4(a)** below.

Working Box

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27

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