

Wednesday 16 January 2013 – Afternoon

AS GCE ACCOUNTING

F011/01 Accounting Principles

Candidates answer on the Question Paper.

OCR supplied materials:

- Resource booklet

Other materials required:

- A calculator may be used

Duration: 1 hour



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 1–2 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. 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 **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.



**A calculator may
be used for this
paper**

1* REQUIRED

The Trading and Profit and Loss Account for the year ended 30 September 2012 **and** the Balance Sheet as at 30 September 2012. **[43]**

Please show your workings to question 1 below.

Working Box

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A series of horizontal dotted lines for writing, spanning the width of the page.

2 REQUIRED

(a) Prepare and balance off the following ledger accounts for Arif for the year ended 30 September 2012:

- (i)** Sangita
- (ii)** Jason
- (iii)** Bad debts
- (iv)** Provision for doubtful debts

Please show your workings to question **2(a)** below.

Working Box

8

(i)

Sangita

[1]

(ii)

Jason

[1]

(iii)

Bad debts

[2]

10

(c) The Balance Sheet extract for debtors as at 30 September 2012.

Please show your workings to question 2(c) below.

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..... [4]

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(e) (i) Explain what is meant by:

- cash discount;

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- trade discount.

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[4]

15
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