

THIS IS A NEW SPECIFICATION



ADVANCED SUBSIDIARY GCE
ACCOUNTING
 Accounting Principles

F011

Candidates answer on the Question Paper

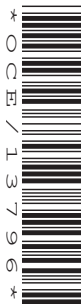
OCR Supplied Materials:

- Resource Booklet

Other Materials Required:

- A calculator may be used

Friday 21 May 2010
Morning

Duration: 1 hour

Candidate Forename		Candidate Surname	
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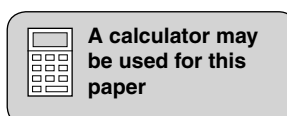
Centre Number						Candidate Number				
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INSTRUCTIONS TO CANDIDATES

- Write your name 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. Additional paper may be used if necessary but you must clearly show your Candidate Number, Centre Number and question number(s).

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 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 **8** pages. Any blank pages are indicated.



[illegible]

[illegible]

[46]

2 REQUIRED

- (a)** For Jo Parkes, prepare the following ledger accounts for the second year of trading – the year ended 30 April 2010. Where appropriate, show the closing entries to the final accounts at 30 April 2010.

Dates are not required.

(i) **Fixtures and Fittings**

[3]

(ii) Provision for Depreciation of Fixtures and Fittings

[4]

[illegible]

6

(iv)

Provision for Depreciation of Motor Vehicles

[5]

(v)

Disposal of Motor Vehicles

[6]

(b)* Evaluate the appropriateness of the methods used for depreciating the fixed assets in Jo Parkes' business.

[8]

8

- (c) Evaluate the effects on the final accounts of Jo Parkes' decision to classify repair expenses on motor vehicles as capital expenditure.

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..... [4]

Total marks [34]



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