

Candidate forename						Candidate surname					
Centre number						Candidate number					

OXFORD CAMBRIDGE AND RSA EXAMINATIONS
AS GCE
F011/01
ACCOUNTING
Accounting Principles

TUESDAY 10 JANUARY 2012: Afternoon
DURATION: 1 hour

SUITABLE FOR VISUALLY IMPAIRED CANDIDATES

Candidates answer on the Question Paper.

OCR SUPPLIED MATERIALS:

Resource Booklet

OTHER MATERIALS REQUIRED:

A calculator may be used

READ INSTRUCTIONS OVERLEAF

INSTRUCTIONS TO CANDIDATES

- Write your name, centre number and candidate number in the boxes on the first page. Please write clearly and in capital letters.
- Use black ink. HB pencil may be used for graphs and diagrams only.
- The information required to answer questions 1–2 is contained within the Resource Booklet.
- Answer ALL the questions.
- 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).

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.

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REQUIRED

- 1 (a)* For Fly by Night, the Trading and Profit and Loss Account for the year ended 30 September 2011 AND the Balance Sheet as at 30 September 2011.**

Please show your workings to question 1(a) opposite.

Working Box

[illegible]

[illegible]

[illegible]

[illegible]

[40]

(b) Identify the accounting concept involved in each of the footnotes/items (i), (iii) and (v).

Explain the correct accounting treatment in each case.

- **Item (i)**

- **Item (iii)**

- **Item (v)**

[9]

Total marks [49]

REQUIRED

2 (a) The following accounts for the year ended 30 September 2011:

(i) Machinery

(ii) Provision for Depreciation of Machinery

(iii) Machinery Disposals Account

Please show your workings to question 2(a) opposite.

Working Box

(i)

Machinery

[3]

(ii)

Provision for Depreciation of Machinery

[illegible]

(iii)

Machinery Disposals Account

[6]

(b) The Profit and Loss Account extract to show the entries relating to the provision for depreciation of machinery and machinery disposals for the year ended 30 September 2011.

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

Working Box

[2]

(c) The Balance Sheet extract for machinery as at 30 September 2011.

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

Working Box

[3]

[illegible]

[illegible]

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