

**OXFORD CAMBRIDGE AND RSA EXAMINATIONS
AS GCE
F011/01**

ACCOUNTING

Accounting Principles

TUESDAY 12 MAY 2015: Morning

DURATION: 1 hour

plus your additional time allowance

MODIFIED ENLARGED 24pt

Candidate forename						Candidate surname				
Centre number						Candidate number				

Candidates answer on the Question Paper.

**OCR SUPPLIED MATERIALS:
Resource Booklet (F011/01/RB)**

**OTHER MATERIALS REQUIRED:
A calculator may be used**

A calculator may be used for this paper

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.

Answer ALL the questions.

The information required to answer questions 1–2 is contained in 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).

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.

Any blank pages are indicated.


BLANK PAGE

REQUIRED

- 1 (a)*The Trading and Profit and Loss Account for the year ended 31 March 2015 AND the Balance Sheet as at 31 March 2015. [44]**

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

Working Box

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

2 REQUIRED

(a) Prepare the following ledger accounts, including in each case the transfer to the Profit and Loss Account for the year ended 31 March 2015 AND the balance carried down to the next financial year. (Dates are NOT required.)

(i) Commission Received

(ii) General Expenses

(iii) Rent

(iv) Provision for Doubtful Debts

Please show your workings for question 2(a) below.

Working Box

(i)

Commission Received

[illegible]

(ii)

General Expenses

[illegible]

(iii)

Rent

[illegible]

(iv)

Provision for Doubtful Debts

[illegible]

[illegible]

[illegible]

[illegible]

END OF QUESTION PAPER

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