

**OXFORD CAMBRIDGE AND RSA EXAMINATIONS
A2 GCE**

F013/01

ACCOUNTING

Company Accounts and Interpretation

FRIDAY 10 JUNE 2016: Afternoon

**DURATION: 1 hour 30 minutes
plus your additional time allowance**

MODIFIED ENLARGED

Candidate forename		Candidate surname	
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Centre number						Candidate number				
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Candidates answer on the Question Paper.

OCR SUPPLIED MATERIALS:
Resource Booklet (F013/01/RB)
Insert (Question 2)

OTHER MATERIALS REQUIRED:
A calculator may be used

A calculator may be used for this paper
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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 1–3 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. If additional space is required, you should use the lined page(s) at the end of this booklet. The question number(s) must be clearly shown.

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 your written communication will be taken into account in marking your answers to 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.

1 REQUIRED

*** The Manufacturing, Trading and Profit and Loss Account for Ridley plc for the year ended 31 May 2016 (for internal use).**

Show your workings for question 1 below. [28]

Working Box

2 REQUIRED

(a) Calculate each of the following. (Where appropriate, calculations should be to TWO decimal places.)

- (i) Return on capital employed**
- (ii) Sales to capital employed**
- (iii) Liquid ratio**
- (iv) Interest cover**
- (v) Dividend cover**
- (vi) Gearing ratio**
- (vii) Dividend yield**

Show your workings for question 2(a) below.

Working Box

(i) Return on capital employed

[2]

(ii) Sales to capital employed

[2]

(iii) Liquid ratio

[2]

(iv) Interest cover

[2]

(v) Dividend cover

[2]

(vi) Gearing ratio

[2]

(vii) Dividend yield

[3]

[illegible]

[illegible]

3 REQUIRED

- (a) Prepare journal entries to record the new share issue (dates and narratives not required).**

Show your workings for question 3(a) below. [16]

Working Box

(b) Explain the term 'authorised share capital'.

[3]

[illegible]

[illegible]

END OF QUESTION PAPER

ADDITIONAL ANSWER SPACE

If additional space is required, you should use the following lined page(s). The question number(s) must be clearly shown in the margin(s).



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