

**OXFORD CAMBRIDGE AND RSA EXAMINATIONS
AS GCE**

F011/01

ACCOUNTING

Accounting Principles

TUESDAY 16 MAY 2017:

Afternoon

DURATION: 1 hour

plus your additional time allowance

MODIFIED ENLARGED 24pt

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 (F011/01/RB)

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 1–2 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. 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.

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.

REQUIRED

- 1 (a)*The Trading and Profit and Loss Account for the year ended 31 March 2017 AND the Balance Sheet as at 31 March 2017. [43]**

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

Working Box

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

REQUIRED

- 2 (a) Calculate the balance b/d in the Provision for Depreciation of Motor Vans account at 1 April 2016.**

[illegible]

(b) The following accounts for the year ended 31 March 2017:

(i) Machinery

(ii) Motor vans

(iii) Provision for Depreciation of Machinery

(iv) Provision for Depreciation of Motor Vans

(v) Disposal of machinery

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

Working Box

(i)

Machinery

[illegible]

(ii)

Motor vans

[illegible]

(iii)

Provision for Depreciation of Machinery

[illegible]

(iv)

Provision for Depreciation of Motor Vans

[illegible]

(v)

Disposal of machinery

[illegible]

(vi) State whether the machinery was disposed of at a profit or a loss.

[1]

Machinery

[illegible]

[illegible]

[illegible]

[illegible]

(i) Going concern

26

[illegible]

[5]

27

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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