

**OXFORD CAMBRIDGE AND RSA EXAMINATIONS**  
**A2 GCE**  
**F013/01**  
**ACCOUNTING**  
**Company Accounts and Interpretation**  
**FRIDAY 8 JUNE 2018:**  
**Afternoon**  
**DURATION: 1 hour 30 minutes**  
**plus your additional time allowance**  
**MODIFIED ENLARGED 24pt**

<b>Candidate forename</b>						<b>Candidate surname</b>				
<b>Centre number</b>						<b>Candidate number</b>				

**Candidates answer on the Question Paper.**

**OCR SUPPLIED MATERIALS:**  
**Resource Booklet (F013/01/RB)**

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

**READ INSTRUCTIONS OVERLEAF**

**A CALCULATOR MAY BE USED FOR THIS  
PAPER**



## **INSTRUCTIONS TO CANDIDATES**

**Write your name, centre number and candidate number in the boxes on the front 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.**



# 1 REQUIRED

**(a)\*The Profit and Loss Account for the year ended 31 December 2017, together with a Balance Sheet as at that date. Both in accordance with the minimum required for publication.**

**Show your workings for question 1(a) below. [28]**

**Working Box**



[illegible]

[illegible]

[illegible]



[illegible]

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**2    REQUIRED**

**(a)   The Schedule of Fixed Assets for Sowerby plc for the year ended 31 December 2017. [17]**

Working Box

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]



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**3    REQUIRED**

- (a) Prepare journal entries to record the new share issue.  
(dates and narratives not required) [17]**

Working Box

[illegible]

[illegible]

[illegible]



[illegible]

[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).**

[illegible]







