

Candidate forename						Candidate surname					
Centre number						Candidate number					

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

TUESDAY 15 MAY 2012: Morning
DURATION: 1 hour
plus your additional time allowance
MODIFIED ENLARGED

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.**

REQUIRED

- 1* For Bill Madog, the Trading and Profit and Loss Account for the year ended 31 March 2012 AND the Balance Sheet as at 31 March 2012.**

Please show your workings to question 1 below.

Working Box

[illegible]

[illegible]

[illegible]

Total marks [41]

REQUIRED

2 (a) The following ledger accounts for the year ended 31 March 2012:

- (i) General Expenses**
- (ii) Wages**
- (iii) J Smith**
- (iv) L Oliver**
- (v) Provision for Doubtful Debts**

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

Working Box

(i)

General Expenses

[4]

(ii)

Wages

[illegible]

(iii)

J Smith

[2]

(iv)

L Oliver

[2]

(v)

Provision for Doubtful Debts

[illegible]

**(b) The Balance Sheet extract for debtors as at
31 March 2012**

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

Working Box

[2]

[illegible]

[illegible]

[10]

- (e) During the year, Will Jones bought new machinery. The total cost included the cost of the machinery, delivery and installation. In addition, during the year, machinery maintenance and service costs were incurred. All of these costs were charged to the Machinery Account. Explain why this treatment is incorrect and evaluate the effects on the final accounts.**

[illegible]

[9]

Total Marks [39]

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