

Wednesday 22 May 2013 – Afternoon

AS GCE ACCOUNTING

F012/01 Accounting Applications

Candidates answer on the Question Paper.

OCR supplied materials:

- Resource Booklet

Other materials required:

- A calculator may be used

Duration: 2 hours

MODIFIED LANGUAGE



Candidate
forename

Candidate
surname

Centre number

Candidate number

INSTRUCTIONS TO CANDIDATES

- Write your name, centre number and candidate number in the boxes above. 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 1–4 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. There will be adequate space to show your workings.
- 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).
- Do **not** write in the bar codes.

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 **120**.
- 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.
- This document consists of **24** pages. Any blank pages are indicated.



**A calculator may
be used for this
paper**

1 REQUIRED

(a)* The Trading and Profit and Loss Account for the year ended 31 March 2013 **and** the Balance Sheet as at 31 March 2013. **[30]**

Please show your workings to question **1(a)** in the working box.

Working Box

..... [8]

[8]

2 REQUIRED

- (a)** A corrected Sales Ledger Control Account for the year ended 30 April 2013.

Please show your workings to question **2(a)** in the working box.

Working Box

[8]

- (b) A statement reconciling the corrected balance on the Sales Ledger Control Account with the corrected balance on the Schedule of Debtors.

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- (d) A statement reconciling the corrected balance on the Purchases Ledger Control Account with the corrected balance on the Schedule of Creditors.

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- (e) Explain how control accounts act as a deterrent against fraud.

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(f) Explain the purpose of each of the following books of prime entry:

- sales journal

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- cash book.

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[6]

13
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Question 3 begins on page 14

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3 REQUIRED

(a) Journal entries to record the following (narratives and dates are not required):

- (i)** the purchase of office equipment
- (ii)** the disposal of office equipment
- (iii)** the provision for depreciation for office equipment for the year ended 31 March 2013.

Please show your workings to question **3(a)** in the working box.

Working Box

- (i) The purchase of office equipment.

..... [2]

- (ii) The disposal of office equipment.

[illegible]

[4]

(b) Journal entries to record the following (narratives and dates are not required):

- (i)** the debt owed by Autumn Rayne, being treated as a bad debt
- (ii)** the creation of the provision for doubtful debts.

Please show your workings to question **3(b)** in the working box.

Working Box

- (i)** The debt owed by Autumn Rayne, being treated as a bad debt.

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- (ii)** The creation of the provision for doubtful debts.

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Please show your workings to question **4(a)** in the working box.

Working Box

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- (d) Advise the partnership of the significance of a debit balance on a partner's current account.

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END OF QUESTION PAPER

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