

**OXFORD CAMBRIDGE AND RSA EXAMINATIONS  
AS GCE**

**F011/01**

**ACCOUNTING**

**Accounting Principles**

**TUESDAY 12 MAY 2015: Morning**

**DURATION: 1 hour**

**plus your additional time allowance**

**MODIFIED ENLARGED**

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

<b>A calculator may be used for this paper</b>
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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. 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.**

**Any blank pages are indicated.**

## **REQUIRED**

- 1 (a)\* The Trading and Profit and Loss Account for the year ended 31 March 2015 AND the Balance Sheet as at 31 March 2015. [44]**

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

**Working Box**



[illegible]

[illegible]

[illegible]



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[illegible]

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**(b) Discuss THREE problems involved in accounting for depreciation.**

[illegible]

**[9]**

## **2 REQUIRED**

**(a) Prepare the following ledger accounts, including in each case the transfer to the Profit and Loss Account for the year ended 31 March 2015 AND the balance carried down to the next financial year. (Dates are NOT required.)**

**(i) Commission Received**

**(ii) General Expenses**

**(iii) Rent**

**(iv) Provision for Doubtful Debts**

**Please show your workings for question 2(a) below.**

**Working Box**

(i)

## Commission Received

[illegible]

(ii)

## General Expenses

[illegible]



(iii)

## Rent

[illegible]

(iv)

## Provision for Doubtful Debts

[illegible]

[illegible]

[illegible]

[illegible]

**END OF QUESTION PAPER**

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