

Tuesday 12 May 2015 – Morning

AS GCE ACCOUNTING

F011/01 Accounting Principles

Candidates answer on the Question Paper.

OCR supplied materials:

Resource Booklet (F011/01/RB)

Other materials required:

· A calculator may be used

Duration: 1 hour



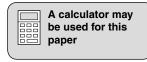
Candidate forename					Candidate surname				
Centre number						Candidate nu	ımber		

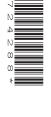
INSTRUCTIONS TO CANDIDATES

- 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 1–2 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).
- 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 **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.
- This document consists of 16 pages. Any blank pages are indicated.





REQUIRED

Please show your working	s to question 1(a)	below.	
Working Box			

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(b)	Discuss three problems involved in accounting for depreciation.
	[9]

(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

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financial year. (Dates are **not** required.)

	(i)	Commission Received
	(ii)	General Expenses
	(iii)	Rent
	(iv)	Provision for Doubtful Debts
	Plea	ase show your workings for question 2(a) below.
Workii	ng Bo	X

(i)	Commission Received						
	[4]						
(ii)	General Ex	xpenses					
		[4]					

 Rent					
 	[4]				
 Provision for	Doubtful Debts				
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