

**Tuesday 10 January 2012 – Afternoon**

**AS GCE ACCOUNTING**

**F011/01** Accounting Principles

Candidates answer on the Question Paper.

**OCR supplied materials:**

- Resource Booklet

**Other materials required:**

- A calculator may be used

**Duration: 1 hour**



Candidate forename		Candidate surname	
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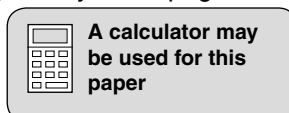
Centre number						Candidate number				
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**INSTRUCTIONS TO CANDIDATES**

- 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.
- 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).
- 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**

- 1 (a)\* For Fly by Night, the Trading and Profit and Loss Account for the year ended 30 September 2011 **and** the Balance Sheet as at 30 September 2011.

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

Working Box



A series of 30 horizontal dotted lines spanning the width of the page, providing a template for handwriting practice.



(b) Identify the accounting concept involved in each of the footnotes/items (i), (iii) and (v).

Explain the correct accounting treatment in each case.

- Item (i)

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- Item (v)

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[9]

**Total marks [49]**

**REQUIRED**

2 (a) The following accounts for the year ended 30 September 2011:

- (i) Machinery
- (ii) Provision for Depreciation of Machinery
- (iii) Machinery Disposals Account

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

Working Box





(iii)

Machinery Disposals Account

	[6]

(b) The Profit and Loss Account extract to show the entries relating to the provision for depreciation of machinery and machinery disposals for the year ended 30 September 2011.

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

Working Box

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..... [2]

(c) The Balance Sheet extract for machinery as at 30 September 2011.

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

Working Box

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..... [3]



..... [11]

Total Marks [31]

15  
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