

SPECIMEN

ADVANCED GCE

ACCOUNTING F013

Unit F013: Company Accounts and Interpretation

Candidates answer on the Question Paper

OCR Supplied Materials

Resource Booklet

Other Materials Required:

- Graph paper
- Calculator

Duration: 1 hour 30 minutes

Candidate Forename	Candidate Surname
Centre Number	Candidate Number

INSTRUCTIONS TO CANDIDATES

• Answer all the questions.

INFORMATION FOR CANDIDATES

- The number of marks for each question is given in brackets [] at the end of each question or part question.
- The total number of marks for this paper is 80.
- This document consists of 12 pages. Any blank pages are indicated.
- *In these two questions/sub-questions, you will be assessed on the quality of your written communication. 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.

ADVICE TO CANDIDATES

 Read each question carefully and make sure you know what you have to do before starting your answer.

Examiner's	Use Only:
1	
2	
3	
Total	

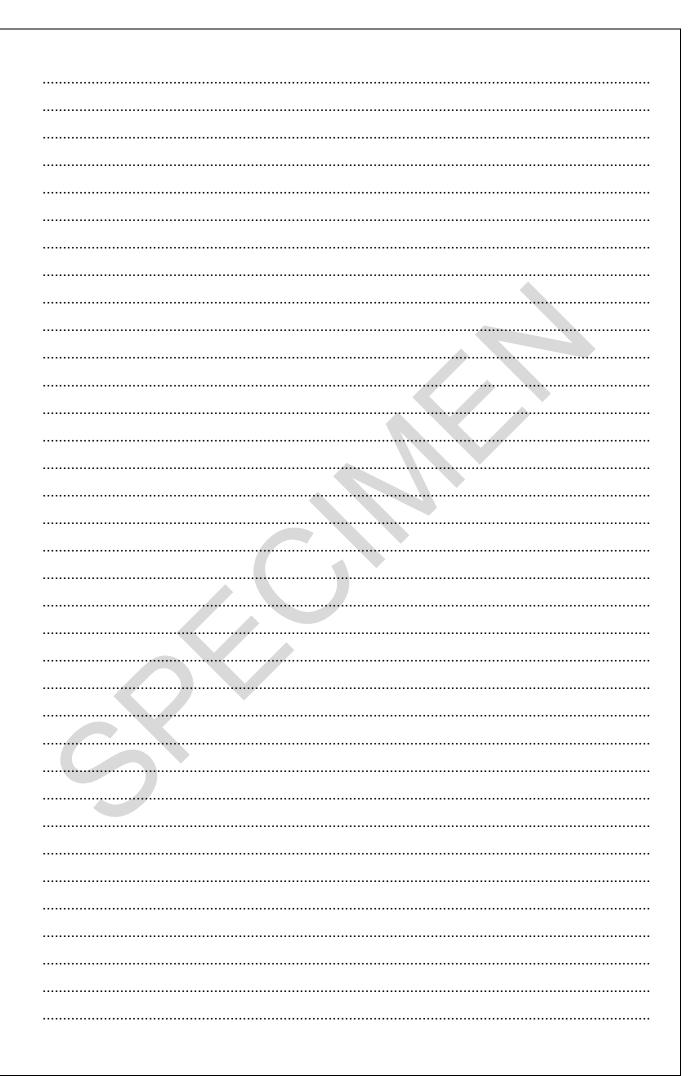


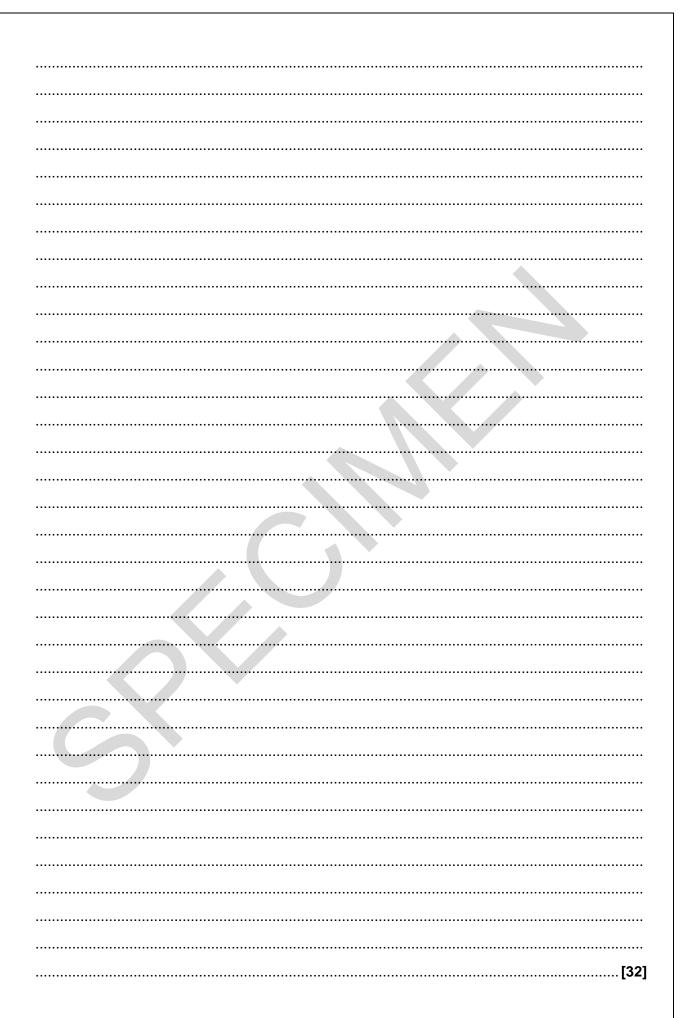
A calculator may be used for this paper

Answer **all** questions.

1 REQUIRED

as a	at 31 December 2006 both in accordance with the minimum required for publication.
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	Total Marks

2	REC	QUIRED
	(a)	Calculate for each year:
		the return on capital employed.
		two other profitability ratios.
		[6]
	(b)	Explain the importance of the return on capital employed percentage to a limited company.
	(5)	Explain the importance of the fotom of capital employed percentage to a limited company.
		[8]
		Total Marks [14]

epare the following ledger accounts, including the balance carried down in each case. Ordinary Share Capital

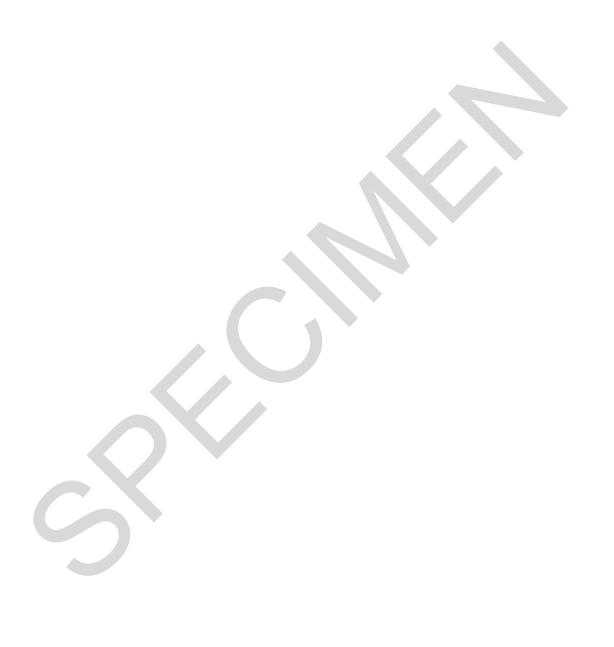
(ii)	Share Premium
	[6]
(iii)	Loan
	[3]

ac	ounty plc is planning a further expansion of the business during 2008. This will require additional fixed assets costing £250,000. Evaluate the suitability of leasing and debentures are acquiring these additional fixed assets in 2008.
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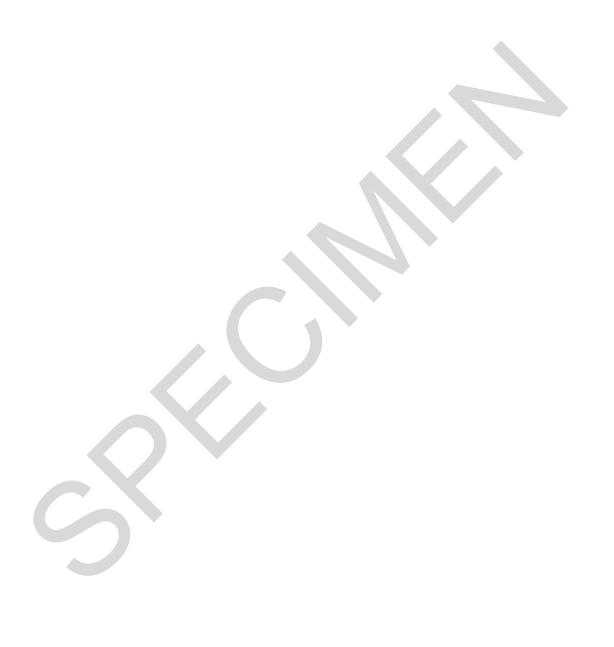
Total Marks [30]

Paper Total [80]

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