

# **SPECIMEN**

# **ADVANCED SUBSIDIARY GCE**

ACCOUNTING F011

Unit F011: Accounting Principles

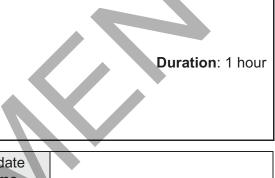
Candidates answer on the Question Paper

## **OCR Supplied Materials**

Resource Booklet

#### Other Materials Required:

- Graph paper
- Calculator



Candidate	Candidate
Forename	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:				
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2				
Total				



A calculator may be used for this paper

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The Trading and Profit and Loss Account for Scarlett for the year ended 31 December 2006 <b>and</b> the Balance Sheet as at 31 December 2006.



**Total Marks [46]** 

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## 2 REQUIRED

(a) The following ledger accounts for Walnut Traders for the year ended 31 January 2007, showing the balance carried down to the next financial year. Dates are not required. (i) Machinery Provision for Depreciation of Machinery

	[5

\*80000003

(iii)	Disposal of Machinery
	[5]
(iv)	Office Equipment
	[3]



(v)	Provision for Depreciation of Office Equipment



Turn over

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'Provision for depreciation is made to provide for the replacement of a fixed asset.' Discuss this statement.
[6]
Total Marks [34]



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(c)

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