THIS IS A NEW SPECIFICATION

OCR
RECOGNISING ACHIEVEMENT

ADVANCED SUBSIDIARY GCE

ACCOUNTING

Accounting Principles

F011

Candidates answer on the question paper

OCR Supplied Materials:
- Resource Booklet

Other Materials Required:
- Graph paper may be needed
- Calculators may be used

Friday 9 January 2009
Afternoon

Duration: 1 hour

Candidate Forename		Candidate Surname	

Centre Number						Candidate Number				

INSTRUCTIONS TO CANDIDATES

- Write your name clearly in capital letters, your Centre Number and Candidate Number in the boxes above.
- Use black ink. Pencil may be used for graphs and diagrams only.
- The information required to answer questions 1–2 is contained within the Resource Booklet.
- Read each question carefully and make sure that you know what you have to do before starting your answer.
- Answer **all** the questions.
- Do **not** write in the bar codes.
- Write your answer to each question in the space provided; however additional paper may be used if necessary.

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**.
- The quality of your written communication will be taken into account when marking your answers to questions labelled with an asterisk (*).
- 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.
- This document consists of **8** pages. Any blank pages are indicated.

A calculator may be used for this paper

© OCR 2009 [H/500/7722]
SP (SJF4843) T73895/4
OCR is an exempt Charity

1* REQUIRED

The Trading and Profit and Loss Account of Bev Hallahan for the year ended 30 November 2008 **and** the Balance Sheet as at 30 November 2008.

© OCR 2009

© OCR 2009

..... [44]

Total marks [44]

© OCR 2009

2 REQUIRED

(a) The following ledger accounts of Wetherby Traders for the year ended 31 December 2008, where appropriate showing the balance carried down to the next financial year. Dates are not required.

(i) Machinery.

.....

.....

.....

.....

.....

.....

.....

.....

.....

..... **[4]**

(ii) Provision for Depreciation of Machinery.

.....

.....

.....

.....

.....

.....

.....

.....

.....

..... **[6]**

© OCR 2009

(iii) Motor Vehicles.

.....

.....

.....

.....

.....

.....

.....

.....

.....

..... **[3]**

(iv) Provision for Depreciation of Motor Vehicles.

.....

.....

.....

.....

.....

.....

.....

.....

.....

..... **[6]**

(v) Disposal of Motor Vehicles.

.....

.....

.....

.....

.....

© OCR 2009

.....

.....

.....

.....

..... **[4]**

(vi) Office Equipment.

.....

.....

.....

.....

.....

.....

.....

.....

.....

..... **[2]**

(vii) Provision for Depreciation of Office Equipment.

.....

.....

.....

.....

.....

.....

.....

.....

.....

..... **[3]**

© OCR 2009

(b)* Evaluate the depreciation policies of Wetherby Traders.

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

..... **[8]**

Total marks [36]

OCR
RECOGNISING ACHIEVEMENT

Permission to reproduce items where third-party owned material protected by copyright is included has been sought and cleared where possible. Every reasonable effort has been made by the publisher (OCR) to trace copyright holders, but if any items requiring clearance have unwittingly been included, the publisher will be pleased to make amends at the earliest possible opportunity.

OCR is part of the Cambridge Assessment Group. Cambridge Assessment is the brand name of University of Cambridge Local Examinations Syndicate (UCLES), which is itself a department of the University of Cambridge.

© OCR 2009