

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	
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Centre Number						Candidate Number				
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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	
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Total	

 **A calculator may be used for this paper**

(b) Explain the importance of the Auditors Report to the shareholders of a plc.

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[4]

Total Marks [36]

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2 REQUIRED

(a) Calculate for **each** year:

- the return on capital employed.
- two other profitability ratios.

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[6]

(b) Explain the importance of the return on capital employed percentage to a limited company.

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[8]

Total Marks [14]

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