

Thursday 24 January 2013 – Morning

A2 GCE BUSINESS STUDIES

F294/01 Accounting

Candidates answer on the Question Paper.

OCR supplied materials:

- Resource Booklet

Other materials required:

- A calculator may be used

Duration: 2 hours



Candidate forename		Candidate surname	
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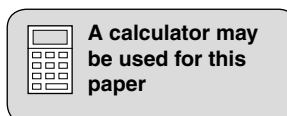
Centre number						Candidate number				
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INSTRUCTIONS TO CANDIDATES

- 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 1–6 is contained in the Resource Booklet.
- Answer **all** the questions.
- Read each question carefully. Make sure you know what you have to do before starting your answer.
- 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 **60**.
- Your Quality of Written Communication will be assessed in the question marked with an asterisk (*).
- This document consists of **16** pages. Any blank pages are indicated.



2 Using the information in Table 1, calculate the change which the auditors made to the closing stock value for the year ended 31 December 2010.

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Answer [4]

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