

# OCR

Oxford Cambridge and RSA

## Friday 9 June 2017 – Afternoon

### A2 GCE ACCOUNTING

#### F013/01 Company Accounts and Interpretation

Candidates answer on the Question Paper.

**OCR supplied materials:**

- Resource Booklet (F013/01/RB)

**Other materials required:**

- A calculator may be used

**Duration:** 1 hour 30 minutes



Candidate forename		Candidate surname	
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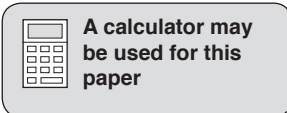
Centre number							Candidate number				
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#### INSTRUCTIONS TO CANDIDATES

- 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.
- Answer **all** the questions.
- The information required to answer Questions 1–3 is contained within the Resource Booklet.
- Read each question carefully. Make sure you know what you have to do before starting your answer.
- You must show the calculations leading to your answers.
- Write your answer to each question in the space provided. If additional space is required, you should use the lined page(s) at the end of this booklet. The question number(s) must be clearly shown.
- Do **not** write in the barcodes.

#### 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 in marking your answers to the two questions/sub-questions marked with an asterisk (\*).
- 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 **20** pages. Any blank pages are indicated.



**1 REQUIRED**

**(a)\*** The Manufacturing and Trading and Profit and Loss Account for the year ended 31 December 2016 (internal use).

Show your workings for question **1(a)** below.

**[24]**

Working Box

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**2 REQUIRED**

(a) For Taylor plc the Cash Flow Statement for the year ended 31 December 2016.

**[18]**

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**3 REQUIRED**

- (a) Calculate each of the following ratios (where appropriate calculations should be to **two** decimal places).
- (i) Sales to capital employed
  - (ii) Interest cover
  - (iii) Dividend cover
  - (iv) Gearing ratio
  - (v) Dividend yield

Show your workings for question **3(a)** below.

Working Box

(i) Sales to capital employed

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(ii) Interest cover

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(iii) Dividend cover

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(iv) Gearing ratio

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(v) Dividend yield

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(b) Discuss **two** ways in which Dunbar plc could improve its liquidity.

[6]

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**ADDITIONAL ANSWER SPACE**

If additional space is required, you should use the following lined page(s). The question number(s) must be clearly shown in the margin(s).

A large area of lined paper for writing. It consists of a vertical solid line on the left side, creating a margin. To the right of this line, there are numerous horizontal dotted lines spaced evenly down the page, providing a guide for writing.



A large rectangular area with a solid vertical line on the left side and horizontal dotted lines extending across the page, providing a grid for writing answers.



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