

UNIVERSITY OF CAMBRIDGE INTERNATIONAL EXAMINATIONS
GCE Advanced Subsidiary/Advanced Level

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MARK SCHEME for the November 2004 question paper

	9706 ACCOUNTING
9706/01	Paper 1 (Multiple Choice (Core)),
	maximum raw mark 30

Mark schemes must be read in conjunction with the question papers and the *Report on the Examination*.

- CIE will not enter into discussion or correspondence in connection with these mark schemes.

CIE is publishing the mark schemes for the November 2004 question papers for most IGCSE and GCE Advanced Level syllabuses.

Grade thresholds taken for Syllabus 9706 (Accounting) in the November 2004 examination

	maximum mark available	minimum mark required for grade:		
		A	B	E
Component 1	30	23	21	14

The thresholds (minimum marks) for Grades C and D are normally set by dividing the mark range between the B and the E thresholds into three. For example, if the difference between the B and the E threshold is 24 marks, the C threshold is set 8 marks below the B threshold and the D threshold is set another 8 marks down. If dividing the interval by three results in a fraction of a mark, then the threshold is normally rounded down.

NOVEMBER 2004

GCE AS/A LEVEL

MARK SCHEME

MAXIMUM MARK: 30

SYLLABUS/COMPONENT: 9706/01

**ACCOUNTING
Paper 1 (Multiple Choice Core)**

Page 1	Mark Scheme	Syllabus
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<i>Question Number</i>	<i>Key</i>	<i>Question Number</i>	<i>Key</i>
1	B	16	B
2	A	17	D
3	D	18	D
4	A	19	A
5	B	20	A
6	C	21	A
7	D	22	B
8	A	23	A
9	C	24	D
10	B	25	C
11	B	26	C
12	D	27	A
13	D	28	B
14	C	29	A
15	B	30	C