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## UNIVERSITY OF CAMBRIDGE INTERNATIONAL EXAMINATIONS

GCE Advanced Subsidiary Level and GCE Advanced Level

## MARK SCHEME for the October/November 2006 question paper

## 9706 ACCOUNTING

9706/03

Paper 3 (Multiple Choice), maximum raw mark 30

This mark scheme is published as an aid to teachers and students, to indicate the requirements of the examination. It shows the basis on which Examiners were instructed to award marks. It does not indicate the details of the discussions that took place at an Examiners' meeting before marking began.

All Examiners are instructed that alternative correct answers and unexpected approaches in candidates' scripts must be given marks that fairly reflect the relevant knowledge and skills demonstrated.

Mark schemes must be read in conjunction with the question papers and the report on the examination.

The grade thresholds for various grades are published in the report on the examination for most IGCSE, GCE Advanced Level and Advanced Subsidiary Level syllabuses.

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

CIE is publishing the mark schemes for the October/November 2006 question papers for most IGCSE, GCE Advanced Level and Advanced Subsidiary Level syllabuses and some Ordinary Level syllabuses.

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	Question Number	Key	Question Number	Key	Cambridge.co.
	1	Α	16	С	9
	2	Α	17	D	
	3	В	18	С	`
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Question Number	Key	Question Number	Key
1	Α	16	С
2	Α	17	D
3	В	18	С
4	Α	19	В
5	D	20	С
6	В	21	D
7	С	22	Α
8	D	23	D
9	В	24	Α
10	Α	25	D
11	Α	26	С
12	В	27	Α
13	Α	28	D
14	В	29	D
15	Α	30	С