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## **UNIVERSITY OF CAMBRIDGE INTERNATIONAL EXAMINATIONS**

GCE Advanced Subsidiary Level and GCE Advanced Level

## MARK SCHEME for the May/June 2012 question paper for the guidance of teachers

## 9706 ACCOUNTING

9706/13

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.

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

Cambridge is publishing the mark schemes for the May/June 2012 question papers for most IGCSE, GCE Advanced Level and Advanced Subsidiary Level syllabuses and some Ordinary Level syllabuses.

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Question Key Question Number Key

16 B
17 A
C

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