CAMBRIDGE INTERNATIONAL EXAMINATIONS

Cambridge International Advanced Subsidiary and Advanced Level

MARK SCHEME for the March 2016 series

9706 ACCOUNTING

9706/12

Paper 1 (Multiple Choice), maximum raw mark 30

Mark schemes should be read in conjunction with the question paper and the Principal Examiner Report for Teachers.

Cambridge will not enter into discussions about these mark schemes.

Cambridge is publishing the mark schemes for the March 2016 series for most Cambridge IGCSE® and Cambridge International A and AS Level components.



| Page 2 | Mark Scheme | Syllabus | Paper |
|--------|---|----------|-------|
| | Cambridge International AS/A Level – March 2016 | 9706 | 12 |

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