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

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