

UNIVERSITY OF CAMBRIDGE INTERNATIONAL EXAMINATIONS GCE Advanced Subsidiary Level and GCE Advanced Level

MARK SCHEME for the May/June 2011 question paper

for the guidance of teachers

9706 ACCOUNTING

9706/11

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 2011 question papers for most IGCSE, GCE Advanced Level and Advanced Subsidiary Level syllabuses and some Ordinary Level syllabuses.



| Page 2 | Mark Scheme: Teachers' version | Syllabus | Paper |
|--------|--------------------------------|----------|-------|
| | GCE AS/A LEVEL – May/June 2011 | 9706 | 11 |

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