

# ACCOUNTING

**Paper 9706/11**  
**Multiple Choice**

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

#### General comments

A total of 1166 candidates took this paper. Overall candidates performed well, with 57% of candidates achieving a score of 16 or more out of 30. The median score was 16, with the mean slightly higher.

Some questions proved easy to candidates, with Questions 2, 4, 7, 10, 11, 21, 22, 25 and 26 being answered correctly by 65% or more of candidates. These questions mainly focused on financial accounting, with the exception of the last two which related to management accounting.

There were some questions which from the data proved challenging for candidates. These will be considered below.

#### Specific questions

##### **Question 1**

This question was relatively straightforward. The opening debit balance of \$800 was the prepayment brought forward from last year. The payment made during the year (\$2100) included a prepayment of six months relating to the next year. The charge for the year was, therefore \$800 plus half of \$2100 (\$1050), making a total of \$1850. This was key B. Many candidates took the charge for the year as \$2100, key D.

# Xtreme Paper Accounting November 2012

**AW Chickering**

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*Official Gazette of the United States Patent and Trademark Office* ,2004 **Accountancy** ,1994 Mergent Corporate News Reports Monthly ,2008 **Emerging Trends in Data Driven Computing and Communications** Rajeev Mathur,C. P. Gupta,Vaibhav Katewa,Dharm Singh Jat,Neha Yadav,2021-09-27 This book includes best selected high quality research papers presented at International Conference on Data Driven Computing and IoT DDCIoT 2021 organized jointly by Geetanjali Institute of Technical Studies GITS Udaipur and Rajasthan Technical University Kota India during March 20 21 2021 This book presents influential ideas and systems in the field of data driven computing information technology and intelligent systems *EBOOK: Principles and Practice of Marketing*, 9e David Jobber,Fiona Ellis-Chadwick,2019-08-01 EBOOK Principles and Practice of Marketing 9e **EBOOK: Principles and Practices of Marketing 10/e** JOBBER AND ELLI,2023-02-21 EBOOK Principles and Practices of Marketing 10 e **F&S Index United States** ,1997 **Financial Review of Reviews; the Investor's Quarterly** ,1914 **Mergent Dividend Record** ,2003 Mergent International News Reports ,2008 *Standard & Poor's Stock Reports* ,2010-11 **Veronis Suhler Stevenson Communications Industry Forecast** Veronis Suhler Stevenson,2005 **Who Audits America** ,2003-12 Casino Chronicle ,2008 **AOL For Dummies** John Kaufeld,2002-11-21 Check out new channels and protect your kids online Zip into broadband get instant messages and hang out with the AOL Companion With some 34 million AOL users out there you might expect a major Internet traffic jam Never fear with this handy road map on the seat you ll merge into the high speed lane without a scratch In no time you ll be cruising from chat rooms to super Web sites to AOL s new online communities using all the latest AOL 8 0 features The Dummies Way Explanations in plain English Get in get out information Icons and other navigational aids Tear out cheat sheet Top ten lists A dash of humor and fun Ch 1-12 W/Wrkppr-Acct Warren/Reeve/Fess,Carl S. (Carl S. Warren) Warren,James M. Reeve,Philip E. Fess,2005-06 Business Publication Advertising Source ,2006 **The Commercial and Financial Chronicle** ,1934 *The Wall Street Journal* ,2003

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