

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
6	D	21	C
7	A	22	B
8	C	23	C
9	A	24	C
10	C	25	B
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.

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Didier Musso



Xtreme Paper Accounting November 2012:

Embracing the Song of Appearance: An Psychological Symphony within **Xtreme Paper Accounting November 2012**

In some sort of used by monitors and the ceaseless chatter of instant connection, the melodic beauty and psychological symphony created by the published term usually fade in to the background, eclipsed by the constant sound and distractions that permeate our lives. Nevertheless, situated within the pages of **Xtreme Paper Accounting November 2012** a stunning literary treasure full of fresh feelings, lies an immersive symphony waiting to be embraced. Crafted by a wonderful musician of language, this charming masterpiece conducts readers on a psychological trip, well unraveling the hidden tunes and profound impact resonating within each carefully constructed phrase. Within the depths of this moving analysis, we can explore the book is main harmonies, analyze their enthralling writing type, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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