

ACCOUNTING

Paper 9706/11
Multiple Choice

<i>Question Number</i>	<i>Key</i>	<i>Question Number</i>	<i>Key</i>
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.

Xtreme Paper Accounting November 2012

B Lingard



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This book delves into Xtreme Paper Accounting November 2012. Xtreme Paper Accounting November 2012 is a vital topic that needs to be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Xtreme Paper Accounting November 2012, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Xtreme Paper Accounting November 2012
 - Chapter 2: Essential Elements of Xtreme Paper Accounting November 2012
 - Chapter 3: Xtreme Paper Accounting November 2012 in Everyday Life
 - Chapter 4: Xtreme Paper Accounting November 2012 in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Xtreme Paper Accounting November 2012. This chapter will explore what Xtreme Paper Accounting November 2012 is, why Xtreme Paper Accounting November 2012 is vital, and how to effectively learn about Xtreme Paper Accounting November 2012.
 3. In chapter 2, this book will delve into the foundational concepts of Xtreme Paper Accounting November 2012. The second chapter will elucidate the essential principles that must be understood to grasp Xtreme Paper Accounting November 2012 in its entirety.
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 6. In chapter 5, this book will draw a conclusion about Xtreme Paper Accounting November 2012. This chapter will summarize the key points that have been discussed throughout the book.
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