

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.

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N Colangelo

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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
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multi cylinder i c engine in this test first engine is allowed to run at constant speed and brake power of engine is measured when all cylinders are working and developing indicated power considering four cylinders

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web others theory morse test applicable only to multi cylinder engines use to find indicated power break power frictional power and mechanical efficiency of the petrol engine as well as diesel engine for set positions of throttle choke and for a selected speed by cutting each cylinder in succession

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web procedure the engine is run at the required speed and the torque is measured one cylinder is cut out by shorting the plug if an s i engine is under test the speed falls because of the loss of power with one cylinder cut out but is restored by reducing the load the torque is measured again when the speed has reached its original value

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web the purpose of morse test is to obtain the approximate indicated power of a multi cylinder engine it consist of running the engine against the dynamometer at a particular speed cutting out the firing of each cylinder in turn and noting the fall in bp each time while maintaining the speed constant

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web apr 9 2021 the performance test is carried out for any prime mover or engine to determine the various performance characteristics of that engine like brake power specific fuel consumption air fuel