

ACCOUNTING

Paper 9706/11
Multiple Choice

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

General comments

This paper was taken by 1340 candidates. The mean score was 13.4 with a standard deviation of 4.9.

The intended facility of the items was 0.25 to 0.80. Five items proved to be too difficult. These were items 3, 14, 18, 19 and 22. However one item proved to be too easy. This was item 13.

There were five items where discrimination was below the design limit of 0.25. These were 6, 22, 25, 27 and 28. Other questions where a distracter was more popular than the key were 3, 7, 18, 19 and 30.

Areas of weakness in candidates' understanding were in inventory valuation under marginal and absorption costing and the application of ratios.

Comments on individual questions

Candidates found **Item 3** to be challenging with over two thirds of candidates selecting one or other of the cash payments rather than splitting them to get the charge for the year.

In **Items 6 and 7** more candidates chose one of the distracters than the key. In 6 they thought that a company would never be allowed to change a policy and in 7 failed to grasp from option C that the PLCA formed part of the double entry.

Item 13 was done exceptionally well although in **Item 19** the majority of candidates thought that an increase in sales meant that the gross profit ratio would increase.

Xtreme Paper Accounting November 2011 Paper 2

Grant Jarvie



Xtreme Paper Accounting November 2011 Paper 2:

Information Systems for Global Financial Markets: Emerging Developments and Effects Yap, Alexander Y., 2011-11-30 This book offers focused research on the systems and technologies that provide intelligence and expertise to traders and investors and facilitate the agile ordering processes networking and regulation of global financial electronic markets Provided by publisher Sport, Culture and Society Grant Jarvie, 2013-06-19 It is impossible to fully understand contemporary society and culture without acknowledging the place of sport Sport is part of our social and cultural fabric possessing a social and commercial power that makes it a potent force in the world for good and for bad Sport has helped to start wars and promote international reconciliation while every government around the world commits public resources to sport because of its perceived benefits From the bleachers to the boardroom sport matters Now available in a fully revised and updated new edition this exciting comprehensive and accessible textbook introduces the study of sport culture and society International in scope the book explores the key social theories that shape our understanding of sport as a social phenomenon and critically examines many of the assumptions that underpin that understanding Placing sport at the very heart of the analysis and including vibrant sporting examples throughout the book introduces the student to every core topic and emerging area in the study of sport and society including the history and politics of sport sport and globalization sport and the media sport violence and crime sport the body and health sport and the environment alternative sports and lifestyles sporting mega events sport and development Each chapter includes a wealth of useful features to assist the student including chapter summaries highlighted definitions of key terms practical projects revision questions boxed case studies and biographies and guides to further reading with additional teaching and learning resources available on a companion website Sport Culture and Society is the most broad ranging and thoughtful introduction to the socio cultural analysis of sport currently available and sets a new agenda for the discipline It is essential reading for all students with an interest in sport Visit the companion website at www.routledge.com/cw/jarvie *Fulfilling Social and Economic Rights* Sakiko Fukuda-Parr, Terra Lawson-Remer, Susan Randolph, 2015 This book charts new territory in examining state performance in progressively realizing social and economic rights Developing a new measure the SERF Index and data set it provides a global picture of progress regress and disparities between and within countries explores factors influencing country performance and draws implications for the theory of progressive realization and state accountability Climate Justice T. Thorp, 2014-08-28 In this ground breaking work Teresa Thorp tackles the causes and effects of climate injustice by methodically mapping out an approach by which to reach a negotiated consensus with legal force to protect present and future generations Using the law and policy of climate change as a vehicle for illustrating how to shape our future she comprehensively overturns the widely held contemporary view of climate justice as inconstant charitable acts relative systemic notions and static concepts isolated from the common good and a congruent rule of law Responding to the adverse

impacts of climate change heat waves extended drought severe flooding and desertification which represent an urgent and potentially irreversible threat to human societies and the planet requires a new and cohesive way of thinking about global policy and the law The mission of guaranteeing and realising human dignity human security and human rights is multi fold Looking through the lens of kaleidoscopic normativity an extensible language anchored in common juridical elements should facilitate how norms enter the socio legal frame and interact within it Users need to be able to display and interpret the congruent legal norm in order to obey and apply it Galvanising this process by constitutionalising first principles and consequential norms is vital for attaining fraternity between nations and among all people

Climate Justice A Voice for the Future is an essential read for scholars practitioners and all those genuinely interested in reaching consensus on a post 2015 global climate accord a unified development agenda and a cohesive pact for disaster risk reduction

The New York Times Index, 2009

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