

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.

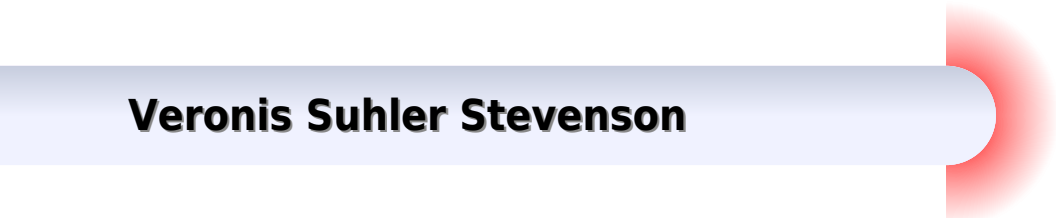
Specific questions

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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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 DDClOT 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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