

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.

Xtreme Paper Accounting November 2012

Lingsheng Yao



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In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing. Within the pages of "**Xtreme Paper Accounting November 2012**," an enthralling opus penned by a highly acclaimed wordsmith, readers embark on an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve into the book's central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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Table of Contents Xtreme Paper Accounting November 2012

1. Understanding the eBook Xtreme Paper Accounting November 2012
 - The Rise of Digital Reading Xtreme Paper Accounting November 2012
 - Advantages of eBooks Over Traditional Books
2. Identifying Xtreme Paper Accounting November 2012
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Xtreme Paper Accounting November 2012
 - User-Friendly Interface
4. Exploring eBook Recommendations from Xtreme Paper Accounting November 2012
 - Personalized Recommendations
 - Xtreme Paper Accounting November 2012 User Reviews and Ratings
 - Xtreme Paper Accounting November 2012 and Bestseller Lists

5. Accessing Xtreme Paper Accounting November 2012 Free and Paid eBooks
 - Xtreme Paper Accounting November 2012 Public Domain eBooks
 - Xtreme Paper Accounting November 2012 eBook Subscription Services
 - Xtreme Paper Accounting November 2012 Budget-Friendly Options
6. Navigating Xtreme Paper Accounting November 2012 eBook Formats
 - ePub, PDF, MOBI, and More
 - Xtreme Paper Accounting November 2012 Compatibility with Devices
 - Xtreme Paper Accounting November 2012 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Xtreme Paper Accounting November 2012
 - Highlighting and Note-Taking Xtreme Paper Accounting November 2012
 - Interactive Elements Xtreme Paper Accounting November 2012
8. Staying Engaged with Xtreme Paper Accounting November 2012
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Xtreme Paper Accounting November 2012
9. Balancing eBooks and Physical Books Xtreme Paper Accounting November 2012
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Xtreme Paper Accounting November 2012
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Xtreme Paper Accounting November 2012
 - Setting Reading Goals Xtreme Paper Accounting November 2012
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Xtreme Paper Accounting November 2012
 - Fact-Checking eBook Content of Xtreme Paper Accounting November 2012
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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