

# 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.

# Xtreme Paper Accounting November 2012

**Veronis Suhler Stevenson**

**Xtreme Paper Accounting November 2012:**

## Whispering the Secrets of Language: An Emotional Journey through **Xtreme Paper Accounting November 2012**

In a digitally-driven earth where displays reign supreme and immediate transmission drowns out the subtleties of language, the profound strategies and psychological subtleties concealed within phrases frequently go unheard. Yet, situated within the pages of **Xtreme Paper Accounting November 2012** a interesting literary prize blinking with natural emotions, lies an extraordinary journey waiting to be undertaken. Composed by an experienced wordsmith, that charming opus encourages readers on an introspective journey, softly unraveling the veiled truths and profound impact resonating within the very cloth of each word. Within the psychological depths with this touching evaluation, we can embark upon a heartfelt exploration of the book is key subjects, dissect its charming publishing fashion, and succumb to the strong resonance it evokes deep within the recesses of readers hearts.

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