**CAMBRIDGE INTERNATIONAL EXAMINATIONS**

**GCE Advanced Subsidiary Level and GCE Advanced Level**

# MARK SCHEME for the May/June 2013 series

# 9706 ACCOUNTING

**9706/12** Paper 1 (Multiple Choice – Core), maximum raw mark 30

Mark schemes should be read in conjunction with the question paper and the Principal Examiner Report for Teachers.

Cambridge will not enter into discussions about these mark schemes.

Cambridge is publishing the mark schemes for the May/June 2013 series for most IGCSE, GCE Advanced Level and Advanced Subsidiary Level components and some Ordinary Level components.

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

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