Cambridge International AS & A Level

Cambridge International Examinations
Cambridge International Advanced Subsidiary and Advanced Level

ACCOUNTING **9706/13**

Paper 1 Multiple Choice (Core) **May/June 2016**

MARK SCHEME

Maximum Mark: 30

Published

This mark scheme is published as an aid to teachers and candidates, to indicate the requirements of the examination. It shows the basis on which Examiners were instructed to award marks. It does not indicate the details of the discussions that took place at an Examiners' meeting before marking began, which would have considered the acceptability of alternative answers.

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 2016 series for most Cambridge IGCSE®, Cambridge International A and AS Level components and some Cambridge O Level components.

® IGCSE is the registered trademark of Cambridge International Examinations.

© UCLES 2016

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

© Cambridge International Examinations 2016