Cambridge Assessment International Education

# Cambridge International AS & A Level

**ACCOUNTING** **9706/12**

Paper 1 Multiple Choice **May/June 2022**

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.

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

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**[Turn over**

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

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| Question | Answer | Marks |
|---|---|---|
| 29 | C | **1** |
| 30 | B | **1** |

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