

CAMBRIDGE INTERNATIONAL EXAMINATIONS

Cambridge International Advanced Subsidiary and Advanced Level

MARK SCHEME for the October/November 2014 series

9706 ACCOUNTING

9706/13

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.

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