

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
6	D	21	C
7	A	22	B
8	C	23	C
9	A	24	C
10	C	25	B
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

Rachel Sandford



Xtreme Paper Accounting November 2012:

Unveiling the Power of Verbal Beauty: An Psychological Sojourn through **Xtreme Paper Accounting November 2012**

In a world inundated with screens and the cacophony of immediate interaction, the profound power and mental resonance of verbal art usually diminish in to obscurity, eclipsed by the regular onslaught of noise and distractions. Yet, set within the musical pages of **Xtreme Paper Accounting November 2012**, a captivating perform of literary brilliance that pulses with raw feelings, lies an unique trip waiting to be embarked upon. Written with a virtuoso wordsmith, this exciting opus instructions readers on an emotional odyssey, delicately revealing the latent possible and profound influence stuck within the delicate internet of language. Within the heart-wrenching expanse of the evocative evaluation, we can embark upon an introspective exploration of the book is main themes, dissect its charming publishing style, and immerse ourselves in the indelible impact it leaves upon the depths of readers souls.

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Table of Contents Xtreme Paper Accounting November 2012

1. Understanding the eBook Xtreme Paper Accounting November 2012
 - The Rise of Digital Reading Xtreme Paper Accounting November 2012
 - Advantages of eBooks Over Traditional Books
2. Identifying Xtreme Paper Accounting November 2012
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Xtreme Paper Accounting November 2012
 - User-Friendly Interface
4. Exploring eBook Recommendations from Xtreme Paper Accounting November 2012

- Personalized Recommendations
- Xtreme Paper Accounting November 2012 User Reviews and Ratings
- Xtreme Paper Accounting November 2012 and Bestseller Lists
- 5. Accessing Xtreme Paper Accounting November 2012 Free and Paid eBooks
 - Xtreme Paper Accounting November 2012 Public Domain eBooks
 - Xtreme Paper Accounting November 2012 eBook Subscription Services
 - Xtreme Paper Accounting November 2012 Budget-Friendly Options
- 6. Navigating Xtreme Paper Accounting November 2012 eBook Formats
 - ePub, PDF, MOBI, and More
 - Xtreme Paper Accounting November 2012 Compatibility with Devices
 - Xtreme Paper Accounting November 2012 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Xtreme Paper Accounting November 2012
 - Highlighting and Note-Taking Xtreme Paper Accounting November 2012
 - Interactive Elements Xtreme Paper Accounting November 2012
- 8. Staying Engaged with Xtreme Paper Accounting November 2012
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Xtreme Paper Accounting November 2012
- 9. Balancing eBooks and Physical Books Xtreme Paper Accounting November 2012
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Xtreme Paper Accounting November 2012
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Xtreme Paper Accounting November 2012
 - Setting Reading Goals Xtreme Paper Accounting November 2012
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Xtreme Paper Accounting November 2012

- Fact-Checking eBook Content of Xtreme Paper Accounting November 2012
- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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