

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
<hr/>			
6	D	21	C
7	A	22	B
8	C	23	C
9	A	24	C
10	C	25	B
<hr/>			
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 into 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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