

ACCOUNTING

Paper 9706/11
Multiple Choice

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

General comments

This paper was taken by 1340 candidates. The mean score was 13.4 with a standard deviation of 4.9.

The intended facility of the items was 0.25 to 0.80. Five items proved to be too difficult. These were items 3, 14, 18, 19 and 22. However one item proved to be too easy. This was item 13.

There were five items where discrimination was below the design limit of 0.25. These were 6, 22, 25, 27 and 28. Other questions where a distracter was more popular than the key were 3, 7, 16, 19 and 30.

Areas of weakness in candidates' understanding were in inventory valuation under marginal and absorption costing and the application of ratios.

Comments on individual questions

Candidates found item 3 to be challenging with over two thirds of candidates selecting one or other of the cash payments rather than splitting them to get the charge for the year.

In items 6 and 7 more candidates chose one of the distracters than the key. In 6 they thought that a company would never be allowed to change a policy and in 7 failed to grasp from option C that the PLCA formed part of the double entry.

Item 13 was done exceptionally well although in item 19 the majority of candidates thought that an increase in sales meant that the gross profit ratio would increase.

Xtreme Paper Accounting November 2011 2

Yicheng Fang

Xtreme Paper Accounting November 2011 2:

This book delves into Xtreme Paper Accounting November 2011 2. Xtreme Paper Accounting November 2011 2 is a vital topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Xtreme Paper Accounting November 2011 2, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Xtreme Paper Accounting November 2011 2
- Chapter 2: Essential Elements of Xtreme Paper Accounting November 2011 2
- Chapter 3: Xtreme Paper Accounting November 2011 2 in Everyday Life
- Chapter 4: Xtreme Paper Accounting November 2011 2 in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, this book will provide an overview of Xtreme Paper Accounting November 2011 2. This chapter will explore what Xtreme Paper Accounting November 2011 2 is, why Xtreme Paper Accounting November 2011 2 is vital, and how to effectively learn about Xtreme Paper Accounting November 2011 2.
3. In chapter 2, this book will delve into the foundational concepts of Xtreme Paper Accounting November 2011 2. The second chapter will elucidate the essential principles that must be understood to grasp Xtreme Paper Accounting November 2011 2 in its entirety.
4. In chapter 3, this book will examine the practical applications of Xtreme Paper Accounting November 2011 2 in daily life. The third chapter will showcase real-world examples of how Xtreme Paper Accounting November 2011 2 can be effectively utilized in everyday scenarios.
5. In chapter 4, the author will scrutinize the relevance of Xtreme Paper Accounting November 2011 2 in specific contexts. The fourth chapter will explore how Xtreme Paper Accounting November 2011 2 is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, this book will draw a conclusion about Xtreme Paper Accounting November 2011 2. This chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Xtreme Paper Accounting November 2011 2.

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