

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

Yan Bai



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The Engaging Realm of Kindle Books: A Thorough Guide Revealing the Pros of Kindle Books: A Realm of Ease and Versatility

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A Transformative Factor in the Literary Landscape: The Persistent Influence of Kindle Books Xtreme Paper Accounting November 2012 The advent of E-book books has unquestionably reshaped the literary scene, introducing a paradigm shift in the way books are released, distributed, and consumed. Traditional publication houses have embraced the digital revolution, adapting their strategies to accommodate the growing need for e-books. This has led to a rise in the availability of Kindle titles, ensuring that readers have entry to a wide array of bookish works at their fingers. Moreover, E-book books have democratized entry to literature, breaking down geographical limits and providing readers worldwide with equal opportunities to engage with the written word. Irrespective of their location or socioeconomic background, individuals can now immerse themselves in the intriguing world of books, fostering a global community of readers.

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