



# Cambridge International AS & A Level

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## ACCOUNTING

9706/12

Paper 1 Multiple Choice

May/June 2023

MARK SCHEME

Maximum Mark: 30

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**Published**

This mark scheme is published as an aid to teachers and candidates, to indicate the requirements of the examination.

Mark schemes should be read in conjunction with the question paper and the Principal Examiner Report for Teachers.

Cambridge International will not enter into discussions about these mark schemes.

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This document consists of **3** printed pages.

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

| Question | Answer | Marks |
|----------|--------|-------|
| 29       | B      | 1     |
| 30       | D      | 1     |