## UNIVERSITY OF CAMBRIDGE INTERNATIONAL EXAMINATIONS

GCE Advanced Subsidiary Level and GCE Advanced Level

## MARK SCHEME for the May/June 2010 question paper for the guidance of teachers

## 9706 ACCOUNTING

9706/12

Paper 12 (Multiple Choice - Core), maximum raw mark 30

Mark schemes must be read in conjunction with the question papers and the report on the examination.

• CIE will not enter into discussions or correspondence in connection with these mark schemes.

CIE is publishing the mark schemes for the May/June 2010 question papers for most IGCSE, GCE Advanced Level and Advanced Subsidiary Level syllabuses and some Ordinary Level syllabuses.



| Page 2 | Mark Scheme: Teachers' version | Syllabus | Paper |
|--------|--------------------------------|----------|-------|
|        | GCE A/AS LEVEL – May/June 2010 | 9706     | 12    |

| Question<br>Number | Key | Question<br>Number | Key |
|--------------------|-----|--------------------|-----|
| 1                  | D   | 16                 | С   |
| 2                  | В   | 17                 | В   |
| 3                  | С   | 18                 | Α   |
| 4                  | Α   | 19                 | Α   |
| 5                  | D   | 20                 | С   |
|                    |     |                    |     |
| 6                  | В   | 21                 | В   |
| 7                  | В   | 22                 | С   |
| 8                  | D   | 23                 | D   |
| 9                  | Α   | 24                 | D   |
| 10                 | D   | 25                 | С   |
|                    |     |                    |     |
| 11                 | С   | 26                 | Α   |
| 12                 | В   | 27                 | С   |
| 13                 | С   | 28                 | D   |
| 14                 | С   | 29                 | D   |
| 15                 | С   | 30                 | Α   |