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**ACCOUNTING**

**9706/12**

Paper 1 Multiple Choice

**October/November 2016**

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. It shows the basis on which Examiners were instructed to award marks. It does not indicate the details of the discussions that took place at an Examiners' meeting before marking began, which would have considered the acceptability of alternative answers.

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

Cambridge will not enter into discussions about these mark schemes.

Cambridge is publishing the mark schemes for the October/November 2016 series for most Cambridge IGCSE<sup>®</sup>, Cambridge International A and AS Level components and some Cambridge O Level components.

<b>Page 2</b>	<b>Mark Scheme</b>	<b>Syllabus</b>	<b>Paper</b>
	<b>Cambridge International AS/A Level – October/November 2016</b>	<b>9706</b>	<b>12</b>

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