

Cambridge Assessment International Education

Cambridge International Advanced Subsidiary and Advanced Level

ACCOUNTING 9706/13

Paper 1 Multiple Choice

May/June 2018

MARK SCHEME
Maximum Mark: 30

Published

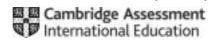
This mark scheme is published as an aid to teachers and candidates, to indicate the requirements of the examination.

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.

Cambridge International is publishing the mark schemes for the May/June 2018 series for most Cambridge IGCSE™, Cambridge International A and AS Level and Cambridge Pre-U components, and some Cambridge O Level components.

IGCSE™ is a registered trademark.



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

© UCLES 2018 Page 2 of 3

9706/13

| Question | Answer | Marks |
|----------|--------|-------|
| 29 | A | 1 |
| 30 | С | 1 |

© UCLES 2018 Page 3 of 3