

ACCOUNTING

Paper 9706/11
Multiple Choice

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

General Comments

Just over 6200 candidates sat this examination and the results show a normal mark distribution, which supports the mean mark of 17.

Comments on specific questions

Questions 5, 15, 19, 22, 27 and 28 gave consistently above average results. These were all basic accounting questions, similar to questions set in the past, but nevertheless it is important always to test the major syllabus areas such as working capital, ratios and break-even analysis.

The more difficult questions included:

Question 2

Candidates are reminded that an income account (profit and loss account) is always drawn up on an accrual basis (in this case 7 months). Also to be noted is that this business is receiving rent and not paying it.

Question 11

Cost plus a mark-up of 20% is $1/6^{\text{th}}$, and not $1/5^{\text{th}}$ of the price of the finished goods.

