CAMBRIDGE
INTERNATIONAL EXAMINATIONS

CAMBRIDGE INTERNATIONAL EXAMINATIONS

GCE Advanced Subsidiary Level

MARK SCHEME FOR the November 2001 question papers

8706 ACCOUNTING

8706/1	Paper 1 (Multiple Choice), maximum raw mark 30
8706/2	Paper 2 (Structured questions), maximum raw mark 90

These mark schemes are published as an aid to teachers and students, to indicate the requirements of the examination. They show the basis on which Examiners were initially instructed to award marks. They do not indicate the details of the discussions that took place at an Examiners' meeting before marking began. Any substantial changes to the mark scheme that arose from these discussions will be recorded in the published *Report on the Examination*.

All Examiners are instructed that alternative correct answers and unexpected approaches in candidates' scripts must be given marks that fairly reflect the relevant knowledge and skills demonstrated.

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 November 2001 question papers for most IGCSE and GCE Advanced Subsidiary (AS) Level syllabuses.

UNIVERSITY of CAMBRIDGE
Local Examinations Syndicate

CAMBRIDGE
INTERNATIONAL EXAMINATIONS

NOVEMBER 2001

ADVANCED SUBSIDIARY LEVEL

MARK SCHEME

MAXIMUM MARK : 30

SYLLABUS/COMPONENT : 8706/1

ACCOUNTING
(MULTIPLE CHOICE)

UNIVERSITY of CAMBRIDGE
Local Examinations Syndicate

Item	Correct Answer	Item	Correct Answer
1	D	16	D
2	C	17	B
3	C	18	D
4	B	19	B
5	A	20	A
6	B	21	A
7	C	22	A
8	A	23	D
9	A	24	B
10	B	25	D
11	C	26	B
12	B	27	D
13	D	28	D
14	A	29	A
15	C	30	C