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## **CAMBRIDGE INTERNATIONAL EXAMINATIONS**

GCE Advanced Subsidiary Level and GCE Advanced Level

## MARK SCHEME for the October/November 2012 series

## 9706 ACCOUNTING

9706/31

Paper 3 (Multiple Choice—Supplement), maximum raw mark 30

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 2012 series for most IGCSE, GCE Advanced Level and Advanced Subsidiary Level components and some Ordinary Level components.



Page 2	Mark Scheme	Syllabus	Paper
	GCE AS/A LEVEL – October/November 2012	9706	31

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