

UNIVERSITY OF CAMBRIDGE INTERNATIONAL EXAMINATIONS  
GCE Advanced Subsidiary/Advanced Level

## MARK SCHEME for the June 2005 question paper

	<b>9706 ACCOUNTING</b>
<b>9706/01</b>	<b>Paper 1 (Multiple Choice (Core)),</b>
	<b>maximum raw mark 30</b>

Mark schemes must be read in conjunction with the question papers and the *Report on the Examination*.

- CIE will not enter into discussion or correspondence in connection with these mark schemes.

CIE is publishing the mark schemes for the June 2005 question papers for most IGCSE and GCE Advanced Level and Advanced Subsidiary Level syllabuses and some Ordinary Level syllabuses.



**Grade thresholds** for Syllabus 9706 (Accounting) in the June 2005 examination.

	maximum mark available	minimum mark required for grade:		
		A	B	E
Component 1	30	20	18	12

The thresholds (minimum marks) for Grades C and D are normally set by dividing the mark range between the B and the E thresholds into three. For example, if the difference between the B and the E threshold is 24 marks, the C threshold is set 8 marks below the B threshold and the D threshold is set another 8 marks down. If dividing the interval by three results in a fraction of a mark, then the threshold is normally rounded down.

**JUNE 2005**

**GCE AS/A LEVEL**

**MARK SCHEME**

**MAXIMUM MARK: 30**

**SYLLABUS/COMPONENT: 9706/01**

**ACCOUNTING  
Paper 1 (Multiple Choice Core)**



<b>Page 1</b>	<b>Mark Scheme</b>	<b>Syllabus</b>	<b>Page</b>
	<b>GCE AS/A LEVEL – JUNE 2005</b>	<b>9706</b>	<b>1</b>

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