

**CAMBRIDGE INTERNATIONAL EXAMINATIONS**  
GCE Advanced Subsidiary Level and GCE Advanced Level

**MARK SCHEME for the October/November 2012 series**

|                        |   |
|------------------------|---|
| <b>9706 ACCOUNTING</b> |   |
| <b>9706/31</b>         | Paper 3 (Multiple Choice– Supplement),<br>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.

|               |   |                 |              |
|---------------|---|-----------------|--------------|
| <b>Page 2</b> | <b>Mark Scheme</b>                            | <b>Syllabus</b> | <b>Paper</b> |
|               | <b>GCE AS/A LEVEL – October/November 2012</b> | <b>9706</b>     | <b>31</b>    |

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