

**MARK SCHEME for the May/June 2012 question paper
for the guidance of teachers**

9706 ACCOUNTING

9706/31

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

Mark schemes must be read in conjunction with the question papers and the report on the examination.

- Cambridge will not enter into discussions or correspondence in connection with these mark schemes.

Cambridge is publishing the mark schemes for the May/June 2012 question papers for most IGCSE, GCE Advanced Level and Advanced Subsidiary Level syllabuses and some Ordinary Level syllabuses.

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	GCE A LEVEL – May/June 2012	9706	31

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