



Cambridge International AS & A Level

ACCOUNTING

9706/12

Paper 1 Multiple Choice

May/June 2023

MARK SCHEME

Maximum Mark: 30

Published

This mark scheme is published as an aid to teachers and candidates, to indicate the requirements of the examination.

Mark schemes should be read in conjunction with the question paper and the Principal Examiner Report for Teachers.

Cambridge International will not enter into discussions about these mark schemes.

Cambridge International is publishing the mark schemes for the May/June 2023 series for most Cambridge IGCSE, Cambridge International A and AS Level and Cambridge Pre-U components, and some Cambridge O Level components.

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

Question	Answer	Marks
29	B	1
30	D	1