

**CAMBRIDGE INTERNATIONAL EXAMINATIONS**

Cambridge International Advanced Level

## **MARK SCHEME for the October/November 2014 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.

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