

**UNIVERSITY OF CAMBRIDGE INTERNATIONAL EXAMINATIONS**

**GCE Advanced Level**

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

**9706 ACCOUNTING**

**9706/32**

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.



|               |                                       |                 |              |
|---------------|---------------------------------------|-----------------|--------------|
| <b>Page 2</b> | <b>Mark Scheme: Teachers' version</b> | <b>Syllabus</b> | <b>Paper</b> |
|               | <b>GCE A LEVEL – May/June 2012</b>    | <b>9706</b>     | <b>32</b>    |

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