



# Cambridge International AS & A Level

---

**ACCOUNTING**

**9706/13**

Paper 1 Multiple Choice

**May/June 2021**

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 2021 series for most Cambridge IGCSE™, Cambridge International A and AS Level components and some Cambridge O Level components.

---

This document consists of **3** printed pages.

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

<b>Question</b>	<b>Answer</b>	<b>Marks</b>
29	D	<b>1</b>
30	A	<b>1</b>