

**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.

Cambridge is publishing the mark schemes for the October/November 2014 series for most Cambridge IGCSE<sup>®</sup>, Cambridge International A and AS Level components and some Cambridge O Level components.

|               |                                                                |                 |
|---------------|----------------------------------------------------------------|-----------------|
| <b>Page 2</b> | <b>Mark Scheme</b>                                             | <b>Syllabus</b> |
|               | <b>Cambridge International A Level – October/November 2014</b> | <b>970</b>      |

| <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>   |