

# AS LEVEL ACCOUNTING

Paper 9706/01  
Principal Examiner's Report

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

Many candidates found this Paper approachable and scored well. The average and median marks were similar at around 17, but the distribution profile was wide-ranging.

Some candidates scored very well, but around 30% of candidates attained 13 marks or less.

Some of the questions proved 'easy' to most candidates, with large numbers selecting the correct answer. These questions tested basic areas of the syllabus such as depreciation, control accounts, working capital changes and debtors and creditors collection periods.

Only three questions proved very difficult and there was evidence that many candidates guessed at the answers. In **Question 2** many candidates did not realise that only seven months rental was receivable, and opted for a rental of one year. In **Question 4** candidates did not realise that the cash discount was to be calculated after deducting the trade discount. And in **Question 28**, candidates were unclear as to the principles of absorption costing, and in particular, when over and under absorption of overheads arises.

It is not possible for your Examiner to tell from the statistics just how many candidates attempted each question. However it is likely that the lower performing candidates spent too much time on questions involving calculations, and they need to practice more and keep a careful eye on the clock and be prepared to move on if a question proves difficult.

# Xtremepapers A Level Accounting Ms June 23

**June Baptista**



**Xtremepapers A Level Accounting Ms June 23:**

Cambridge IGCSE and O Level Accounting Workbook June Baptista, 2018 This title is endorsed by Cambridge Assessment International Education to support the full syllabus for examination from 2020 Reinforce learning and deepen understanding of the key concepts covered in the latest syllabus an ideal course companion or homework book for use throughout the course Develop and strengthen skills and knowledge with a wealth of additional exercises that perfectly supplement the Student's Book Build confidence with extra practice for each lesson to ensure that a topic is thoroughly understood before moving on Consolidate knowledge of accounting procedures and

## **Xtremepapers A Level Accounting Ms June 23** Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Xtremepapers A Level Accounting Ms June 23**," compiled by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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