

ACCOUNTING

Paper 9706/11
Multiple Choice

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

General comments

This paper was taken by 1340 candidates. The mean score was 13.4 with a standard deviation of 4.9.

The intended facility of the items was 0.25 to 0.80. Five items proved to be too difficult. These were items 3, 14, 18, 19 and 22. However one item proved to be too easy. This was item 13.

There were five items where discrimination was below the design limit of 0.25. These were 6, 22, 25, 27 and 28. Other questions where a distracter was more popular than the key were 3, 7, 18, 19 and 30.

Areas of weakness in candidates' understanding were in inventory valuation under marginal and absorption costing and the application of ratios.

Comments on individual questions

Candidates found **Item 3** to be challenging with over two thirds of candidates selecting one or other of the cash payments rather than splitting them to get the charge for the year.

In **Items 6 and 7** more candidates chose one of the distracters than the key. In 6 they thought that a company would never be allowed to change a policy and in 7 failed to grasp from option C that the PLCA formed part of the double entry.

Item 13 was done exceptionally well although in **Item 19** the majority of candidates thought that an increase in sales meant that the gross profit ratio would increase.

Xtreme Paper Accounting November 2011 Paper 2

Joacim Rocklöv



Xtreme Paper Accounting November 2011 Paper 2:

Xtreme Paper Accounting November 2011 Paper 2 Book Review: Unveiling the Power of Words

In some sort of driven by information and connectivity, the energy of words has become more evident than ever. They have the ability to inspire, provoke, and ignite change. Such may be the essence of the book **Xtreme Paper Accounting November 2011 Paper 2**, a literary masterpiece that delves deep into the significance of words and their impact on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we will explore the book is key themes, examine its writing style, and analyze its overall impact on readers.

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