

# 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

**Puja Mehta**



**Xtreme Paper Accounting November 2011 Paper 2:**

## Unveiling the Energy of Verbal Artistry: An Mental Sojourn through **Xtreme Paper Accounting November 2011 Paper 2**

In a world inundated with monitors and the cacophony of instant conversation, the profound power and psychological resonance of verbal beauty often fade into obscurity, eclipsed by the constant assault of noise and distractions. However, nestled within the musical pages of **Xtreme Paper Accounting November 2011 Paper 2**, a interesting function of literary beauty that impulses with fresh thoughts, lies an memorable trip waiting to be embarked upon. Written by way of a virtuoso wordsmith, that magical opus instructions viewers on a psychological odyssey, lightly revealing the latent possible and profound impact stuck within the complex internet of language. Within the heart-wrenching expanse of the evocative evaluation, we will embark upon an introspective exploration of the book is key themes, dissect its interesting writing type, and immerse ourselves in the indelible impact it leaves upon the depths of readers souls.

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### **Table of Contents Xtreme Paper Accounting November 2011 Paper 2**

1. Understanding the eBook Xtreme Paper Accounting November 2011 Paper 2
  - The Rise of Digital Reading Xtreme Paper Accounting November 2011 Paper 2
  - Advantages of eBooks Over Traditional Books
2. Identifying Xtreme Paper Accounting November 2011 Paper 2
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Xtreme Paper Accounting November 2011 Paper 2
  - User-Friendly Interface
4. Exploring eBook Recommendations from Xtreme Paper Accounting November 2011 Paper 2
  - Personalized Recommendations

- Xtreme Paper Accounting November 2011 Paper 2 User Reviews and Ratings
- Xtreme Paper Accounting November 2011 Paper 2 and Bestseller Lists
- 5. Accessing Xtreme Paper Accounting November 2011 Paper 2 Free and Paid eBooks
  - Xtreme Paper Accounting November 2011 Paper 2 Public Domain eBooks
  - Xtreme Paper Accounting November 2011 Paper 2 eBook Subscription Services
  - Xtreme Paper Accounting November 2011 Paper 2 Budget-Friendly Options
- 6. Navigating Xtreme Paper Accounting November 2011 Paper 2 eBook Formats
  - ePub, PDF, MOBI, and More
  - Xtreme Paper Accounting November 2011 Paper 2 Compatibility with Devices
  - Xtreme Paper Accounting November 2011 Paper 2 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Xtreme Paper Accounting November 2011 Paper 2
  - Highlighting and Note-Taking Xtreme Paper Accounting November 2011 Paper 2
  - Interactive Elements Xtreme Paper Accounting November 2011 Paper 2
- 8. Staying Engaged with Xtreme Paper Accounting November 2011 Paper 2
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Xtreme Paper Accounting November 2011 Paper 2
- 9. Balancing eBooks and Physical Books Xtreme Paper Accounting November 2011 Paper 2
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Xtreme Paper Accounting November 2011 Paper 2
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Xtreme Paper Accounting November 2011 Paper 2
  - Setting Reading Goals Xtreme Paper Accounting November 2011 Paper 2
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Xtreme Paper Accounting November 2011 Paper 2
  - Fact-Checking eBook Content of Xtreme Paper Accounting November 2011 Paper 2

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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