

CAMBRIDGE INTERNATIONAL EXAMINATIONS  
GCE Advanced Level

**MARK SCHEME for the May/June 2013 series**

**9706 ACCOUNTING**

**9706/43**

**Paper 4 (Problem Solving – Supplement),**  
maximum raw mark 120

This mark scheme is published as an aid to teachers and candidates, to indicate the requirements of the examination. It shows the basis on which Examiners were instructed to award marks. It does not indicate the details of the discussions that took place at an Examiners' meeting before marking began, which would have considered the acceptability of alternative answers.

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