

ACCOUNTING

Paper 9706/21 Structured Questions

Key messages:

Candidates should be encouraged to pay more attention to detail when reading and answering the computational questions. In addition, candidates would gain higher marks if they spent more time developing their explanations and discussions in the discursive questions. The application of the International Accounting Standards (terminology and layouts) is now expected at this level.

General comments:

The performance of candidates was varied and reflected the approach centres had adopted to the coverage of the syllabus. All the questions were compulsory and covered various topics on the syllabus. It was expected that all candidates should be able to attempt the structured questions on this examination paper.

Candidates are reminded that questions can be asked on any aspect of the syllabus and that a thorough knowledge of the subject is necessary in order to achieve a good grade.

When preparing for the examination candidates are advised to work through relevant questions on previous examination papers and appropriate exercises in textbooks.

Candidates are reminded that an incorrect figure without supporting calculations will lose marks, but if calculations are provided some of the available marks may be awarded even if the final figure is incorrect.

Comments on specific questions

Question 1

(a) (b) Both (a) and (b) were generally answered well, with the majority of candidates scoring full marks. Many candidates prepared control accounts to calculate the credit purchases and credit sales with just a few forgetting to add on the cash sales in (b). There were some candidates who incorrectly put the purchase of a new vehicle in the purchases calculation and the sale of the old vehicle in the sales calculation.

(c) Although this question appeared to cause some problems for candidates several candidates managed to gain full marks. Weaker candidates confused margins and mark-ups; and others applied the 40% adjustment to the sales figure to derive the gross profit for one mark but forgot to apply the remaining 60% as the cost of sales, using a different figure entirely.

The 60% adjustment to the \$14 000 to derive the cost of the estimated closing inventory was often omitted, candidates incorrectly using the full \$14 000. Sometimes, the figure was ignored altogether.

(d) The main problem here was in the calculation of the vehicle depreciation. Many candidates depreciated over the full three years to give \$12 000 despite the question clearly stating that no depreciation was to be charged in the year of disposal. Others ignored the \$3600 received from the sale of the old vehicle and some were clearly unsure of the meaning of 'trade-in' and either ignored it, or put it in with the bank figure. Despite the difficulties encountered many scored some marks here and quite a number scored full marks. Candidates must read the questions carefully before answering.

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RM Cervero



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web answer key 4th edition ap psychology unit 1 study guide 1 3 discussion population samples and bias lab solubility curves of a solid purpose to determine how the solubility of a salt ammonium chloride varies with temperature in order to create a solubility curve based on observed data

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web 30 09 99 solubility curves class data write down the data answer questions on bottom of the sheet results of lab solubility of KClO_3 unsaturated saturation and solubility curves in this experiment we expressed concentration in units of g solute g H_2O putting concentrations in g solute g solution would be tedious and impractical see fig 2

solubility 1 1 4 edexcel igcse chemistry revision notes 2019 - Mar 04 2022

web use the solubility curve to answer these questions determine how much potassium nitrate will dissolve in 20 g of water at 40 °C 200 cm³ of saturated lead(II) nitrate solution was prepared at a temperature of 90 °C

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web collect experimental data and create a solubility curve by the end of this lab students should be able to properly use an analytical balance to measure mass set up an experimental work station to measure the solubility of a salt in water as a function of the temperature generate a workbook using google sheets prior knowledge

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web sample answer sugar has a much greater solubility in hot water than cold water so its solubility curve probably resembles the sloping solubility curve of potassium nitrate temperature solubility g 100 ml 10 °C 36 g 100 ml 20 °C 36 g 100 ml 30 °C 37 g 100 ml 40 °C 37 g 100 ml 50 °C 38 g 100 ml 60 °C 38 g 100 ml 70 °C 39 g 100 ml 80

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web 2 days ago study with quizlet and memorize flashcards containing terms like to test the hypothesis above you changed

the of the solvent and measured the of a solid therefore the independent variable was and the dependent variable was the results of this lab experiment the hypothesis and more

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web may 29 2018 figure 2 the graph shows the solubility curve of potassium nitrate with corresponding temperatures as the temperature increases so does the solubility of the solution a y 0 2 1 61 b y 0 2 1 61 0 60 2 1 60 61 0 40 2 1 40 61 8 5 g 100 ml 4 6 g 100 ml

11 thermodynamics of solubility chemistry libretexts - Oct 11 2022

web mar 15 2021 this experiment will further develop your understanding of thermodynamics while relating it to two concepts you already have studied equilibrium and solubility you will determine three thermodynamic values associated with the solubility of potassium nitrate the reaction we will be studying is the dissolution of potassium nitrate in water

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web analysis construct a solubility curve using the mass of solute that will dissolve in 100 g of water at a specified temperature in this lab 5 ml of water was used assume 1 0 g ml of water take the collected data make it proportional to get the solubility of the KNO_3 graph temperature vs solubility using a best fit curve

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web part i construct a single graph with multiple solubility curves to clearly show the solubility of the four ionic compounds in the data table below the following tips will help you make the best possible graph