GradeMax

CAMBRIDGE
International Education

Cambridge International AS & A Level

ACCOUNTING **9706/12**

Paper 1 Multiple Choice **May/June 2026**

MARK SCHEME

Maximum Mark: 30

Published

This mark scheme shows the correct answer to each question.

We cannot discuss the mark scheme with schools, and we recommend that schools read the mark scheme together with the question paper and the Principal Examiner Report for Teachers.

This document consists of **3** printed pages.

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[Turn over

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

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9706/12 Mark Scheme June 2026

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Question	Answer	Marks
29	A	**1**
30	D	**1**

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