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CAMBRIDGE
International Education

# Cambridge IGCSE™

**ACCOUNTING** **0452/12**

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

MARK SCHEME

Maximum Mark: 35

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

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0452/12 Mark Scheme June 2026

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| Question | Answer | Marks |
|---|---|---|
| 29 | B | **1** |
| 30 | C | **1** |
| 31 | B | **1** |
| 32 | D | **1** |
| 33 | A | **1** |
| 34 | B | **1** |
| 35 | C | **1** |

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