

Cambridge IGCSE[™] (9–1)

| ACCOUNTING | 0985/01 |
|-------------------------|---------------------------|
| Paper 1 Multiple Choice | For examination from 2020 |
| MARK SCHEME | |
| Maximum Mark: 35 | |
| | |

Specimen

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| 1 C 2 D 3 B 4 B 5 A 6 D 7 B 8 A 9 A 10 A 11 C 12 C 13 B 14 A 15 B 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B 33 C | Question | Answer | Marks |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|-------|
| 3 B 4 B 5 A 6 D 7 B 8 A 9 A 10 A 11 C 12 C 13 B 14 A 15 B 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 1 | С | 1 |
| 4 B 5 A 6 D 7 B 8 A 9 A 10 A 11 C 12 C 13 B 14 A 15 B 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 2 | D | 1 |
| 5 A 6 D 7 B 8 A 9 A 10 A 11 C 12 C 13 B 14 A 15 B 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 3 | В | 1 |
| 6 D 7 B 8 A 9 A 10 A 11 C 12 C 13 B 14 A 15 B 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 4 | В | 1 |
| 7 B 8 A 9 A 10 A 11 C 12 C 13 B 14 A 15 B 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 5 | A | 1 |
| 8 A 9 A 10 A 11 C 11 C 12 C 13 B 14 A 15 B 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 6 | D | 1 |
| 9 A 10 A 11 C 11 C 12 C 13 B 14 A 15 B 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 7 | В | 1 |
| 10 A 11 C 12 C 13 B 14 A 15 B 16 A 17 A 18 B 19 B 20 D 21 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 8 | A | 1 |
| 11 C 12 C 13 B 14 A 15 B 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 9 | A | 1 |
| 12 C 13 B 14 A 15 B 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 10 | A | 1 |
| 13 B 14 A 15 B 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 11 | С | 1 |
| 14 A 15 B 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 12 | С | 1 |
| 15 B 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 13 | В | 1 |
| 16 A 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 14 | A | 1 |
| 17 A 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 15 | В | 1 |
| 18 B 19 B 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 16 | A | 1 |
| 19 B 20 D 21 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 17 | A | 1 |
| 20 D 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 18 | В | 1 |
| 21 D 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 19 | В | 1 |
| 22 D 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 20 | D | 1 |
| 23 C 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 21 | D | 1 |
| 24 A 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 22 | D | 1 |
| 25 B 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 23 | С | 1 |
| 26 C 27 D 28 C 29 A 30 B 31 D 32 B | 24 | A | 1 |
| 27 D 28 C 29 A 30 B 31 D 32 B | 25 | В | 1 |
| 28 C 29 A 30 B 31 D 32 B | 26 | С | 1 |
| 29 A 30 B 31 D 32 B | 27 | D | 1 |
| 30 B 31 D 32 B | 28 | С | 1 |
| 31 D 32 B | 29 | A | 1 |
| 32 B | 30 | В | 1 |
| | 31 | D | 1 |
| 33 C | 32 | В | 1 |
| | 33 | С | 1 |
| 34 A | | A | 1 |
| 35 B | 35 | В | 1 |