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**ACCOUNTING**  
Paper 2 Structured Questions

**9706/22**  
**May/June 2014**  
**1 hour 30 minutes**

Candidates answer on the Question Paper.  
No Additional Materials are required.

**READ THESE INSTRUCTIONS FIRST**

Write your Centre number, candidate number and name on all the work you hand in.  
Write in dark blue or black pen.  
You may use an HB pencil for rough working.  
Do not use staples, paper clips, glue or correction fluid.  
**DO NOT WRITE IN ANY BARCODES.**

Answer **all** questions.  
All accounting statements are to be presented in good style.  
International accounting terms and formats should be used as appropriate.  
Workings must be shown.  
You may use a calculator.

At the end of the examination, fasten all your work securely together.  
The number of marks is given in brackets [ ] at the end of each question or part question.

This document consists of 12 printed pages.

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