



# Cambridge International AS & A Level

CANDIDATE  
NAME

CENTRE  
NUMBER

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CANDIDATE  
NUMBER

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## ACCOUNTING

9706/31

Paper 3 Financial Accounting

May/June 2024

1 hour 30 minutes

You must answer on the question paper.

You will need: Insert (enclosed)

### INSTRUCTIONS

- Answer **all** questions.
- Use a black or dark blue pen.
- Write your name, centre number and candidate number in the boxes at the top of the page.
- Write your answer to each question in the space provided.
- Do **not** use an erasable pen or correction fluid.
- Do **not** write on any bar codes.
- You may use an HB pencil for any diagrams, graphs or rough working.
- You may use a calculator.
- International accounting terms and formats should be used as appropriate.
- You should show your workings.

### INFORMATION

- The total mark for this paper is 75.
- The number of marks for each question or part question is shown in brackets [ ].
- The insert contains all of the sources referred to in the questions.

This document has **12** pages. Any blank pages are indicated.

**1 Read Source A in the insert.**

**(a)** Identify the costs that may be included in the inventory cost of work in progress.

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..... [4]









(c) Calculate, to **two** decimal places, the following ratios:

(i) price/earnings

.....  
.....  
.....  
..... [2]

(ii) dividend yield

.....  
.....  
.....  
.....  
.....  
.....  
..... [3]

(iii) interest cover.

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.....  
.....  
.....  
.....  
..... [3]





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Workings:

A large empty rectangular box for working out the answer to the question on the previous page.

[20]

