

# IGCSE ACCOUNTING - 0452

CIE IGCSE Accounting develops understanding of the theory and concepts of accounting, and the ways in which accounting is used in a variety of modern economic and business contexts. Candidates focus on the skills of recording, reporting, presenting and interpreting financial information; these form an ideal foundation for further study, and for a future career within the profession. The syllabus provides both a foundation for further study at Cambridge International A Level and an ideal preparation for the world of work. The Cambridge IGCSE Accounting syllabus aims to:

- knowledge and understanding of the principles and purposes of accounting for individuals, businesses, non-trading organisations and society as a whole
- an understanding of accounting concepts, principles, policies, techniques, procedures and terminology
- improved skills of numeracy, literacy, communication, enquiry, presentation and interpretation
- improved accuracy, orderliness and the ability to think logically
- An excellent foundation for advanced study.

## Course Content

The Syllabus is divided into seven sections. Each section contains several sub-topics. Main topics covered include:

1. The fundamentals of accounting
2. Sources and recording of data
3. Verification of accounting records
4. Accounting procedures
5. Preparation of financial statements
6. Analysis and interpretation
7. Accounting principles and policies

## Assessment Details

All candidates take two components, Paper 1 and Paper 2.

Paper 1 – 1h 15m – 35 multiple choice questions – 30% of the total marks

Paper 2 – 1h 45m – structure questions – 70% of the total marks