

## IGCSE ACCOUNTING

### KEY (COMMAND) WORDS IN ACCOUNTING EXAMINATIONS

<b>ADVISE</b>	Write down a suggested course of action in a given situation. Often linked with “Suggest” – see below.
<b>CALCULATE</b>	Self-explanatory – “work out”. Often no format specified. Often accompanied by – “show workings”/“show calculations”
<b>COMMENT</b>	Make relevant statements, usually on given figures, or results of calculations
<b>COMPARE</b>	Write down the differences between two accounting statements/two businesses/methods of recording something etc
<b>COMPLETE</b>	Self-explanatory – “Fill in”. Often use in relation to tables/sentences/ “boxes”.
<b>DEFINE</b>	Write down an explanation of the meaning of an accounting term. e.g. “Define depreciation”/“Define current assets”.
<b>DISCUSS</b>	Often linked with “Comment” see above. Write down a reasoned explanation of the causes/effects of a course of action/the difference between two sets of figures/two accounting statements etc.
<b>DRAW UP</b>	Sometimes used in place of “Prepare”. Present something in statement or account format etc. Often used in relation to bank reconciliation, statement of corrected net profit etc.
<b>ENTER</b>	Sometimes used in place of “Make entries”. Record given information in specified accounts/ books/ledgers
<b>EXPLAIN</b>	Give a written account of what something means/why it is done/ the outcome of it etc. Examples include – “Explain the entries in an account”/“Explain why a trader .....”
<b>GIVE</b>	Sometimes used in place of “State”. Write down. Sometimes used as “Give 2 examples .....”.
<b>LIST</b>	Self-explanatory – write down information in a number of points – usually no further explanation is necessary.
<b>MAKE ENTRIES</b>	See “Enter” above. Record information in specified accounts etc.
<b>NAME</b>	Self-explanatory – write down the title of etc. Often used for short one-word answers e.g. “Name a fixed asset”/“Name an example of .....”.

<b>OUTLINE</b>	Write down. Often linked to “State” – see below. Give a brief written account of something, e.g. “Outline the ways to reduce bad debts”/“Outline the imprest system of petty cash”.
<b>PREPARE</b>	See “Draw up” above. Present some accounting information in a suitable format e.g. “Prepare final accounts”/“Prepare journal entries”/“Prepare a bank reconciliation statement”.
<b>RECORD</b>	Self-explanatory. Used in place of “Enter” or “Write up”. Make the necessary entries in a set of accounting records e.g. “Record a series of transactions in the cash book/ledger/books of prime entry”
<b>SELECT</b>	Self-explanatory – choose relevant information from that given. Often linked to a further instruction e.g. “Select the relevant information and prepare a Manufacturing Account/Trial Balance”.
<b>SHOW</b>	Self-explanatory - write down your workings/calculations or write down how an item will appear in some accounting statement. Often used when requiring preparation of Balance Sheet extracts/Profit and Loss Account extracts etc.
<b>STATE</b>	Self-explanatory – “write down”. Often used instead of “Give” – see above. Used when requiring written explanation of something e.g. “State 2 ways in which .....”/“State how the trader can.....”
<b>STATE AND EXPLAIN</b>	Usually requires a little more detail than just “State” and often an explanation of why/how.
<b>SUGGEST</b>	Requiring knowledge to be related to a given situation. Offer explanation why something occurred/how a situation can be improved/methods available to deal with a situation etc.
<b>USING</b>	Refer back to some previous information e.g. using your answer to Part (a), and calculate some figure or make suitable comments.
<b>WRITE UP</b>	May be used in place of “Prepare” see above. Often used in connection with ledger accounts, cash books, books of prime entry etc.