

IGCSE Accounting (0452)

What is the course book?

No one book is prescribed, but the endorsed textbook is *IGCSE Accounting* by Catherine Coucom, published by Cambridge University Press in 2002.

Cambridge University Press (India) has published a text book which covers the IGCSE and O level syllabuses. The title of the book is *IGCSE and O Level Accounting*, and the author is Catherine Coucom, ISBN 978 0521 72001 4.

A series of three books developed for the Cambridge Open Learning Project and published by Cambridge University press is also available in Southern Africa.

The resource list gives a number of alternative books suitable for IGCSE Accounting.

Do I need to teach the course in the order given in the syllabus?

No, the order in which you teach the course is entirely up to you. If you are new to the syllabus or to teaching then you might find the suggested schemes of work on the teacher support site at <http://teachers.cie.org.uk> useful. Please ask your Centre administrator for the password to access the site.

Is the use of calculators allowed?

Yes. For details of the restrictions on graphic display, data banks, etc, which apply to all CIE examinations, see the *Handbook for Centres*.

If a Grade C is the highest grade available for a candidate taking the Core option, would it not be better to be entered for the Extended option?

It is true that Grades A*, A and B are available only to candidates who have taken the extended route. However, the amount of content to be covered is less under the Core route, and this more limited curriculum may be more suitable for some candidates.

This option is only available until 2009. Tiers will be removed from 2010, and the full mark range A* to G will be available at component and syllabus level.

Do all candidates have to take Paper 1 (Multiple Choice)?

Yes. Paper 1 is compulsory even if candidates are aiming at the higher grades A* to C. The Paper 1 mark is used to calculate the Extended Option candidates' grades if they do not obtain a Grade C or better on the total of Papers 2 and 3.

From 2010 there are only two question papers, which all candidates take. These are written papers, and all questions are compulsory. There is no multiple choice paper in the revised scheme, but there will be some multiple choice questions in the first section of paper 1.

Is the syllabus and scheme of assessment changing from 2010 onwards?

Yes. There is a revised syllabus from 2010. Tiered assessment will no longer be available. There will be two question papers and candidates will be assessed on their overall performance in both papers. The changes to the scheme of assessment are as follows:

- Two written papers of equal weighting which all candidates sit.
- Each question paper will have questions which increase in level of difficulty so that weak candidates are able to achieve some marks and the more able candidates are stretched i.e. there is progression within the question paper itself.
- Discrimination between Papers 1 and 2 will be based on the assessment objectives (as given in the syllabus), with Paper 1 concentrating more on Knowledge with Understanding and Paper 2 on Analysis and Evaluation.

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- Paper 1 will be a structured question paper with some multiple choice items and 4 or 5 short answer questions drawn from topics across the whole of the syllabus. All questions are compulsory and will mainly test Knowledge and Understanding, with some Analysis and Evaluation. Candidates answer on the question paper.
- Paper 2 will be a structured question paper consisting of 4 to 6 questions drawn from topics across the whole of the syllabus. All questions are compulsory and will test Knowledge and Understanding, but with an emphasis on Analysis and Evaluation. Candidates answer on the question paper.

There are some changes to the content of the syllabus. Centres are advised to consult the new syllabus for full details.

Are marks deducted for wrong answers in the multiple choice?

No. The candidate's mark is the total number of questions answered correctly.

Are the multiple choice questions arranged in any particular order on the paper?

They are broadly arranged in the same order as the topics appear in the syllabus booklet.

Where can I find the keys to the multiple choice questions?

They are in the published 'Report on the Examination', which is available on-line or on CD Rom. It is ready about three months after the examination.

How many marks are necessary to achieve the various grades?

This varies from year to year in the light of the difficulty of the papers, so we give only a rough indication. Details of the marks for each session can be found on the teacher support site.

Is there a Coursework option?

No.

Does the Centre have to provide multi-column Accounting paper?

No. Candidates are expected to answer the questions in the spaces provided on the question paper booklet.

Can we use T account formats?

Yes. The syllabus requires candidates to be able to post ledger account entries from the books of prime entry using **either** the running balance format **or** the 'T' account format.

What about the presentation of final accounts?

The vertical presentation of final accounts is widely used in business, and this is reflected in CIE Accounting examinations. The final accounts given in mark schemes are usually in a vertical format, but any other recognised format is also acceptable and candidates who present their final accounts in a horizontal format will have marks awarded where their figures are correct. One disadvantage of presenting the accounts in a horizontal format is that there is no figure for working capital, which is sometimes required in a question.

Are there marks for correct workings even if the answer is wrong?

Yes. Candidates should always show their workings.

Are the mark schemes published?

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Yes. They are available on-line or for purchase from CIE Publications. Past papers and mark schemes are available on the teacher support site at <http://teachers.cie.org.uk> . Ask your Centre administrator for the password to access the site. The 'Report on the Examination' is published after each session and gives guidance on Examiners' expectations and common candidate errors. This is also available online at www.cie.org.uk and on the teacher support site. There are suggested schemes of work on the teacher support site and a discussion group for teachers of accounting.