

O Level Principles of Accounts (7110)

What is the course book?

There is no one book aimed at this particular assessment. Teachers can choose a book from the list available in the syllabus. Copies of the syllabus are available on-line at cie.org.uk

Can I use a book written for another qualification?

Yes. For example, 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*, by Catherine Coucorn, ISBN 978 0521 72001 4.

Cambridge University Press has published *IGCSE Accounting*, by Catherine Coucorn, ISBN 0 521 89346 1, which teachers of O level Principles of Accounts will find very useful. However, you must check that you have covered all the requirements of the O Level syllabus.

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*.

When are the examinations?

Principles of Accounts is available in the June and November sessions. The date of the examination can be found on the Examination Timetable, which is sent to Centres.

How are the candidates assessed?

There are two papers which the candidates must take.

Paper 1 is a Multiple Choice paper, with 30 items testing the whole syllabus. It is one hour.

Paper 2 is a Structured Written paper. There are usually between 4 and 6 compulsory questions, which cover topics across the whole syllabus. It is 2 hours long.

Why does the number of questions in Paper 2 vary?

Having a few long questions doesn't always give candidates the opportunity to demonstrate their knowledge. Sometimes it is necessary to have more, but shorter, questions in order to test a wider range of the syllabus.

Does Paper 2 always have a question on a specific part of the syllabus?

Yes. No matter how many questions there are, one of them will involve the preparation of the final accounts of a business – the Manufacturing, Trading and Profit and Loss Account and the Balance Sheet. Other questions may require the completion of proformas and tables.

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

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