

## 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](http://cie.org.uk)

### Can I use a book written for another qualification?

Yes. For example, Cambridge University Press has published IGCSE Accounting, by Catherine Coucom, 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.

### 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 40 items testing the whole syllabus. It is 1¼ hours.

**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 1¾ 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 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?

No. For Paper 1 (Multiple Choice) they indicate their answers on the special answer sheet which is machine-read.

For Paper 2 candidates are expected to answer the questions in the spaces provided on the question paper booklet, except for the last (final accounts) question, which is written on separate answer paper. Candidates may be provided with multi-column accounting stationery, but candidates may answer on ordinary lined paper if preferred.

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

Yes.

**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 sent to Centres that had entries about three months after the examination and can be sent to others on request.

**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 'T' account format. However the running balance format is also acceptable

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

Yes. Candidates should always show their workings.