

CAMBRIDGE IGCSE

Accounting 0452

Assessment Overview

Examinations 2027-2029

Understanding the assessment

Every candidate takes two externally assessed written papers. Paper 1 asks you to select answers from alternatives; Paper 2 asks you to construct calculations, accounts and written responses. There is no coursework component. The qualification offers grades A*-G, but a course activity or diagnostic result is not an official Cambridge grade.

Papers, marks and weighting

Paper	Duration	Marks	Question structure	Qualification weighting
Paper 1: Multiple Choice	1 hour 30 minutes	40	40 compulsory multiple-choice questions	30%
Paper 2: Structured Written Paper	1 hour 45 minutes	100	Five compulsory questions, each worth 20 marks	70%

Paper 2 contributes the greater share of the result, so written preparation deserves sustained attention. Paper 1 still tests understanding across the entire syllabus and cannot be treated as a minor extra. The marks and durations above apply to **2027-2029**: older Paper 1 papers may use a different length and number of questions.

Paper 1: selecting an answer with confidence

Questions can test definitions, accounting treatments, calculations and interpretation. Read the whole question before examining the alternatives. For a calculation, work out your answer and check signs and units. If an alternative looks familiar, confirm that it matches the circumstances in the question.

When reviewing practice, explain why the correct answer works and why your chosen alternative was wrong. This identifies whether the difficulty was knowledge, arithmetic, interpretation or a misread instruction. Calculators may be used, but they cannot select the correct accounting treatment for you.

Paper 2: constructing a complete response

Each question uses information followed by several tasks. You may prepare or complete accounts, cash books, statements, suspense accounts or journal entries; perform calculations; interpret results; or evaluate a possible decision. All five questions are compulsory.

Read the requirements carefully and use appropriate headings, dates, labels and workings. For an explanation, connect an accounting principle to the situation. For an evaluation, use relevant evidence and consider the limitations or disadvantages before reaching your conclusion. A long general paragraph is less useful than a focused response to

the actual task.

How the objectives appear in each paper

Objective	Paper 1, approximate	Paper 2, approximate	Preparation priority
AO1	80%	60%	Accurate terms, procedures, calculations and presentation
AO2	20%	25%	Interpretation and relationships within financial information
AO3	0%	15%	Evidence-based decisions and recognition of limitations

Paper 1 does not directly assess AO3, but evaluation remains part of the qualification through Paper 2. Include written explanation and decision-making practice alongside bookkeeping exercises.

Responding to the task

Task type	A useful response approach
Calculate	Identify the correct method, show workings and give a clearly labelled result
Prepare	Use the required accounting format and include the relevant entries
Explain	Connect the point to a reason or consequence in the question's context
Analyse	Use the information to explain relationships or changes
Advise or evaluate	Weigh relevant evidence and justify your conclusion

The command word tells you what kind of response is needed. Practise noticing it before beginning an answer. These approaches are study guidance; the official syllabus and question-specific mark scheme determine the assessed requirements.

Managing examination time

Use marks as a guide to the relative time and detail a task deserves. During practice, record where you lose time: reading information, choosing a method, calculating or writing. Build accuracy first, then introduce timed sections and full papers. Leave an opportunity to check omitted entries, units and unanswered parts. Cambridge does not prescribe a fixed number of minutes for each individual question here.

Key pointers

- Prepare for both papers and answer every question.
- Practise complete written responses as well as multiple choice.
- Use the current syllabus's accounting ratios and terminology.
- Check the examination year before using an old paper as a timed mock.

Next: Learning Resources helps you choose the right materials for that practice.