

CAMBRIDGE IGCSE

Accounting 0452

Syllabus Overview

Examinations 2027-2029

Understanding the whole syllabus

Accounting follows a connected sequence. First, you identify what a business owns, owes, earns and spends. You then record its transactions, check those records and make necessary adjustments. From the corrected information, you prepare financial statements and interpret what they reveal. Throughout this process, you apply consistent accounting principles and consider the responsibility to provide honest, useful information.

The seven areas of study

Official syllabus area	Main topics and identifiers	What you will learn to do
1. The fundamentals of accounting	1.1 Purpose of accounting; 1.2 Accounting equation	Explain why accounting information is needed and how assets, liabilities and owner's equity relate
2. Sources and recording of data	2.1 Double entry; 2.2 Business documents; 2.3 Books of prime entry	Trace transactions from their supporting documents into the accounting records
3. Verification of accounting records	3.1 Trial balance; 3.2 Error correction; 3.3 Bank reconciliation; 3.4 Control accounts	Check records, investigate differences and correct identified errors
4. Accounting procedures	4.1 Capital/revenue distinctions; 4.2 Depreciation and disposal; 4.3 Other payables/receivables; 4.4 Irrecoverable debts; 4.5 Inventory valuation	Make adjustments so statements represent the appropriate period and financial position
5. Preparation of financial statements	5.1 Sole traders; 5.2 Partnerships; 5.3 Limited companies; 5.4 Manufacturing accounts; 5.5 Clubs and societies; 5.6 Incomplete records	Prepare statements appropriate to different organisations and available information
6. Analysis and interpretation	6.1-6.2 Ratios; 6.3 Inter-business comparison; 6.4 Interested parties; 6.5 Limitations	Explain performance and position, compare results and recognise what figures cannot tell you
7. Accounting concepts and modern practice	7.1 Concepts; 7.2 Ethics; 7.3 Technology and sustainability	Justify accounting treatments and consider responsible handling of accounting information

The early topics support everything that follows. An incorrect double-entry record can affect a trial balance, a financial statement and the ratios calculated from it. Start with the accounting equation and recording system, then practise

following a transaction through the complete cycle. Return to earlier topics whenever a later calculation exposes a gap.

Both examination papers can assess all seven areas. There is no separate group of topics reserved for Paper 1 or Paper 2, and there is no Core or Extended route. Your preparation therefore needs both whole-syllabus coverage and practice in both response formats.

The skills you will develop

Assessment objective	Official focus in plain language	Example of the skill	Approximate qualification weighting
AO1: Knowledge and understanding	Know accounting ideas and procedures and apply them correctly	Prepare an account using the correct entries and format	66%
AO2: Analysis	Select, calculate and interpret relevant information	Explain what a change in a ratio suggests about the business	24%
AO3: Evaluation	Use evidence to reach a supported judgement	Recommend an action, considering figures and other relevant information	10%

These abilities work together. A correct ratio is useful only if you understand what it measures; a recommendation is stronger when it uses that interpretation. Practise moving from calculation to explanation and then, when asked, to a justified decision. The percentages describe the approximate assessment balance, not a suggested division of your study time.

Key pointers

- Study all seven areas; neither paper allows you to omit a syllabus area.
- Build secure recording skills before attempting complex statements.
- Explain what calculations mean instead of stopping at a number.
- Include ethics, technology and sustainability in your preparation.

Next: Assessment Overview explains how these skills appear in the examinations.