

CAMBRIDGE INTERNATIONAL AS & A LEVEL

Accounting 9706

About the Preparation Course

Examinations 2026-2028

From starting point to examination preparation

The preparation course organises Accounting around your qualification route and the skills needed to use financial information accurately. You begin with orientation and diagnostic guidance, develop secure foundations, practise the relevant syllabus areas and move towards complete examination tasks.

Course organisation

Stage	Work to complete	Intended outcome
Course Orientation	These five lessons	Know your route, content, papers and resources
Diagnostic Assessment	Paper guides, whole-syllabus refresher and relevant diagnostics when available	Identify priorities without treating unfamiliar content as failure
AS financial accounting	Topics 1.1-1.6	Record, verify, report and analyse financial information
AS cost and management accounting	Topics 2.1-2.2	Explain costs and apply the required costing methods
AS paper preparation	Papers 1-2 practice and correction	Combine AS content in multiple-choice and structured responses
Additional A Level financial accounting	Topics 3.1-3.5 and Paper 3 practice	Apply advanced reporting methods and evaluate financial information
Additional A Level cost and management accounting	Topics 4.1-4.4 and Paper 4 practice	Use management information to support justified decisions
Final revision and examination readiness	Mixed practice and timed papers for your route	Work independently with accuracy, explanation and time control

AS-only learners finish their qualification preparation through the AS pathway. Full A Level learners continue to the advanced stages while revisiting the AS foundations. The table describes the intended teaching sequence; it does not certify that every teaching module is already published.

Using diagnostic evidence well

The diagnostic section introduces each paper, explains marking and grades, and provides a whole-syllabus refresher. Its records identify the four assessment entries as briefs rather than functioning tests. Questions, automatic scoring and individual reports should not be assumed to be available merely because a lesson carries a diagnostic title.

As assessments become available, complete the papers relevant to your route independently. Mark unfamiliar topics as learning priorities. Areas outside your route are **not applicable**, and areas without evidence are **not assessed**. Use a topic checklist in the meantime. A diagnostic is a baseline for planning, not a Cambridge result or grade guarantee.

What support to expect

The orientation provides the route map, assessment explanations, checked resource links. The planned teaching package adds worked examples, practice, model approaches and correction guidance. Follow the feedback arrangements actually offered in your course. This orientation does not promise personal tutoring, live sessions, individual marking, AI tutoring or automated readiness reporting.

If a calculation goes wrong, identify the stage at which the error appeared: selecting information, choosing a treatment, performing arithmetic, presenting the result or explaining it. A clear question about that stage is more useful than saying the entire topic is difficult.

An effective learning routine

Before a lesson, retrieve the prerequisite method from memory. During the explanation, pause and predict the next step. After the lesson, solve a new task without viewing the answer, then compare your workings and written reasoning with the available guidance.

Record in your learning log	Example
Topic and task	2.1 Costs and cost behaviour: interpreting a cost change
What went wrong	Used a total cost where the calculation required a unit cost
Correct principle	Check whether each figure is total, per unit or a rate before using it
Follow-up evidence	Correct solution and explanation on a fresh task

This record helps you see whether a weakness has been resolved. For A Level, keep financial and management accounting priorities visible separately so that confidence in one strand does not conceal a gap in the other.

Working towards your strongest possible result

Build complete coverage of the syllabus for your route. Learn the required formats and ratio formulae, practise calculations carefully and support written conclusions with evidence. Review examiner guidance and mark schemes, but do not memorise a model answer as if every question had the same circumstances.

Move from supported examples to independent topic work, mixed questions, timed sections and full papers. Reattempt tasks after correction and explain why your improved answer is stronger. Readiness is demonstrated through consistent work across the required papers, not simply through completing a percentage of course pages.

Cambridge designs AS Level around approximately **180 guided learning hours**, and the full A Level around **360 guided learning hours in total**. These are planning guides, not compulsory minimums or guaranteed completion times. Allow for independent practice, your previous experience and the demands of other subjects.

Examination arrangements

Private candidates may enter Accounting 9706 through an accepting centre. Confirm your series, route, deadlines and any AS carry-forward arrangement with that centre. Completing this course does not enter you for an examination, and a course-completion record is not a Cambridge qualification. Registration support should be relied upon only if specifically confirmed as part of your enrolment.

Next: Continue to the **Diagnostic Assessment** section to understand the papers and identify your learning priorities.