

CAMBRIDGE INTERNATIONAL AS & A LEVEL

Accounting 9706

Learning Resources

Examinations 2026-2028

Everything essential is provided in the course

All essential learning resources required for this preparation course are provided within the course. Begin with the course materials and your chosen pathway; additional books and websites are optional ways to clarify ideas or extend practice.

The preparation package is being developed in stages. Existing diagnostic records provide paper guides, a refresher and assessment briefs. Diagnostic questions, scoring and individual reports remain under development in those records. The topic-teaching and practice resources below describe the intended course provision rather than a claim that every resource is already published.

Course materials and their purpose

Material	How to use it
Orientation and route map	Decide which content and papers apply to you
Diagnostic guides and syllabus refresher	Identify familiar areas and learning priorities before teaching
Planned worked examples	Follow the accounting method, then reproduce it without the solution
Planned topic and paper practice	Apply methods independently and interpret the resulting figures
Planned model approaches and correction guidance	Compare reasoning, identify the cause of an error and improve the next attempt
Planned revision and timed practice	Combine topics and manage a complete examination task

For example, after studying a costing method, complete a fresh numerical task and write a short explanation of when the method is useful. That combination develops both procedural knowledge and the judgement needed in written papers.

Official Cambridge resources

Resource	Purpose
Accounting 9706 subject and syllabus page	Check the examination-year syllabus and updates
Official 2026-2028 syllabus PDF	Use the content identifiers, ratio appendix, paper structures and route requirements
Cambridge resource centre: papers and assessment materials	Select Accounting 9706 and use suitable specimen papers, past questions, mark schemes and examiner reports
Cambridge support and School Support Hub information	Registered-school teachers can obtain additional guidance and example candidate responses; ask your tutor for permitted extracts or feedback
Cambridge-endorsed Accounting resources	Check the endorsement and scope of an optional textbook

Use the syllabus to decide what to learn, specimen and past questions to practise it, and marking guidance to evaluate the response. Earlier papers may reflect a different structure, particularly before the four-paper assessment introduced from 2023. Check suitability before treating an older paper as a full mock. No separate current learner guide has been verified for this module; use only guides with a matching code and appropriate syllabus coverage.

An optional Cambridge-endorsed textbook

Cambridge International AS and A Level Accounting, Second Edition, by **Ian Harrison and David Horner**, published by **Hodder Education in 2021**, now listed on Hachette Learning. Paperback ISBN: **9781398317536**.

Cambridge lists this book as supporting the full syllabus for examinations from 2023. The 2026-2028 syllabus confirms that books endorsed from 2023 remain suitable. See the [Cambridge endorsement listing](#) and the [publisher's product page](#).

Use the chapter relevant to your current topic and route. AS-only learners do not need to complete the additional A Level chapters. The textbook is an optional supplement, not a required extra purchase.

Additional resources

[ACCA study support resources](#) provide professional-accounting context and selected explanations that may deepen your understanding of financial reporting or management accounting. Match any reading to a 9706 topic first. Professional examinations have a different scope and should not determine your Cambridge revision priorities.

[AccountingCoach](#) can help you revisit recording concepts and foundational vocabulary. It is an independent resource, and some terminology and formats differ from Cambridge expectations. Use the official syllabus for required ratio formulae and course examples for examination presentation. Paid features are optional.

These additional resources are not presented as Cambridge-endorsed materials. If explanations differ, use the current syllabus and official assessment guidance to resolve the difference.

Learning beyond the course page

- Read a published company's annual report and identify the statements and ratios you recognise: topics 1.5-1.6 or 3.1/3.5, depending on your route.
- Design a fictional small-business budget and explain the effect of a change in expected sales: topic 4.3 for A Level learners.
- Compare two fictional investment proposals and discuss a non-financial factor that might change the recommendation: topic 4.4.
- Attend a public accounting talk or read a professional article on ethical reporting, then connect one point to topic 3.2. AS learners can use this as optional context rather than an added examination requirement.

For each activity, record the topic, the evidence and what you learned. Real company reports may contain material beyond the syllabus; select a manageable part rather than trying to understand every disclosure.

Resource-use routine

Start with the lesson, attempt the task independently, consult one useful additional explanation if needed, then return to an examination-style question. Review both the numerical method and the written reasoning. Record the mistake and repeat a similar task after a delay.

Key pointers: Keep resources relevant, distinguish official guidance from supplementary explanation and use practice to test understanding. Continue to **About the Preparation Course**.