

CAMBRIDGE INTERNATIONAL AS & A LEVEL

Accounting 9706

Syllabus Overview

Examinations 2026-2028

Understanding the whole syllabus

The syllabus starts with how businesses record and report financial activity, then develops how they interpret that information and use costs to make decisions. At A Level, the same foundations support more complex organisations, financial reporting and management choices. You move from carrying out a method to explaining its implications and evaluating whether a proposed action makes sense in the circumstances.

Content and paper connections

Stage and strand	Official topics	Main learning focus	Paper connection
AS financial accounting	1.1 Types of business entity; 1.2 Accounting system; 1.3 Non-current assets; 1.4 Reconciliation and verification; 1.5 Financial statements; 1.6 Analysis and communication	Record transactions, prepare reliable statements and explain their meaning	Papers 1 and 2; assumed knowledge for advanced work
AS cost and management accounting	2.1 Costs and cost behaviour; 2.2 Traditional costing methods	Classify costs and use costing information for decisions	Papers 1 and 2; foundation for Paper 4
Additional A Level financial accounting	3.1 Financial statements; 3.2 Regulatory and ethical considerations; 3.3 Acquisition and merger; 3.4 Computerised systems; 3.5 Analysis and communication	Prepare and evaluate more complex information and consider responsibility and reporting context	Paper 3, using AS foundations
Additional A Level cost and management accounting	4.1 Activity based costing; 4.2 Standard costing; 4.3 Budgeting and budgetary control; 4.4 Investment appraisal	Analyse costs, compare plans with results and assess longer-term decisions	Paper 4, using AS foundations

AS study covers topics **1.1-2.2**. Full A Level study covers **1.1-4.4**. Topics 3 and 4 are additional A Level content, but advanced papers also assume AS knowledge. Completing AS does not make earlier accounting methods irrelevant; revisit them whenever a more complex task requires them.

Within the financial strand, secure recording and verification support accurate statements. Within the management strand, understanding cost behaviour supports later budgeting and investment work. Interpretation and

communication should accompany calculations from the beginning.

Choosing your qualification route

Route	What you study	Examination pathway
AS Level only	Topics 1.1-2.2	Papers 1 and 2 in the same series
A Level staged	AS content first, then the additional A Level content while retaining the foundations	Papers 1-2 first, then Papers 3-4; AS result carry-forward is subject to Cambridge rules and time limits
A Level in one series	All topics 1.1-4.4	Papers 1, 2, 3 and 4 in the same series

AS-only learners do not need to complete Papers 3 and 4 to earn the AS qualification. A staged learner must confirm the eligible carry-forward arrangement with the examination centre; course progress is not a substitute for a valid examination entry. These are pathways through one syllabus, not four unrelated courses.

Skills and assessment objectives

Objective	Meaning for you	Approximate AS weighting	Approximate full A Level weighting
AO1: Knowledge and understanding	Know and apply accounting ideas, policies, methods and formats	63%	55%
AO2: Analysis	Select and interpret relevant information, including calculations and relationships	25%	30%
AO3: Evaluation	Weigh evidence, make judgements and justify recommendations	12%	15%

Accurate procedures remain essential at both levels. The greater combined emphasis on analysis and evaluation at A Level means you must also become more confident in explaining what results imply and how limitations affect a decision. A correct calculation is the starting point for a discussion when the question asks you to advise or evaluate.

Key pointers

- Confirm whether you are taking AS only or the full A Level.
- Study both financial accounting and cost and management accounting.
- Retain AS foundations when moving to advanced topics.
- Practise explaining and evaluating information as well as calculating it.

Next: Assessment Overview explains what you must do in each paper.