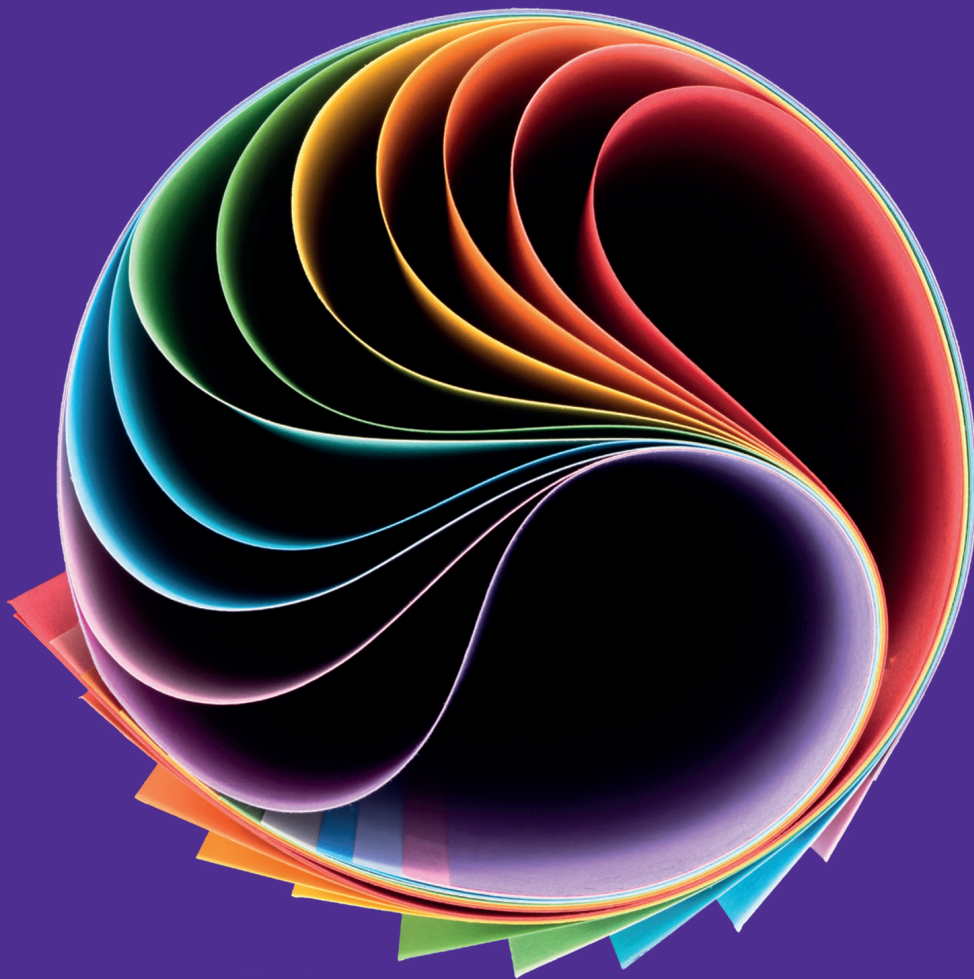




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Cambridge International AS & A Level Accounting (9706) for examination from 2023

What you need to know



We’ve created new resources ready for the updated Cambridge International AS & A Level Accounting syllabus for examination from 2023. This brochure explains how our resources will help you. Full syllabus details can be found on the Cambridge International website, **cambridgeinternational.org**. We are working with Cambridge Assessment International Education towards endorsement of this series.

To inform the development of this series, we talked to accounting teachers from all over the world. This, combined with insights from leading educational thinkers from Cambridge and beyond, has allowed us to create a series filled with lesson activities and plans, skills development and more.

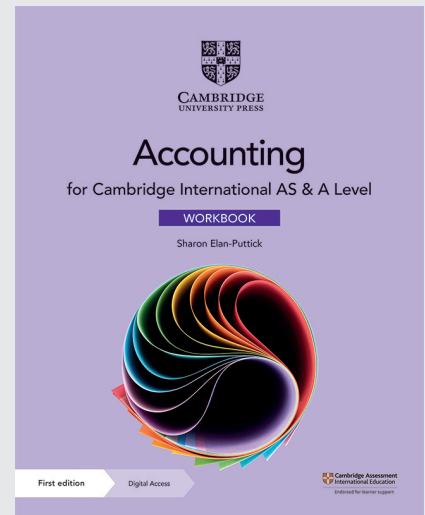
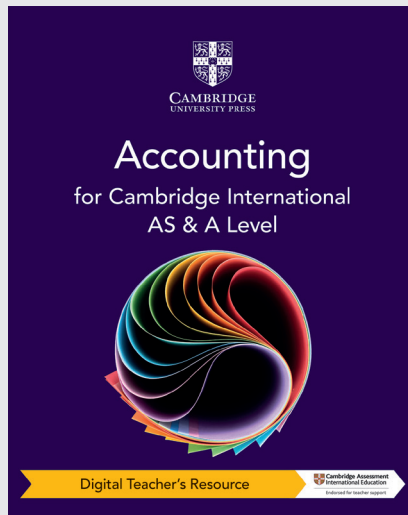
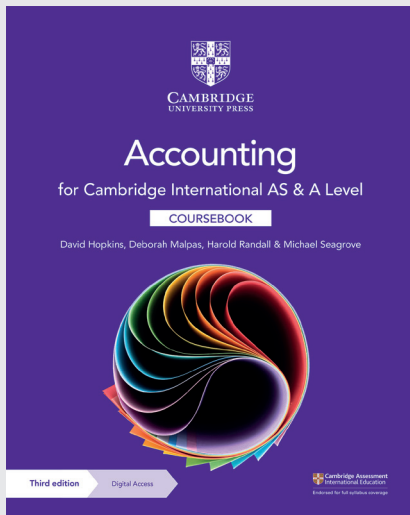
Key changes		How we support you
Assessment overview	<p>For details of full syllabus changes, please see the Cambridge International website at cambridgeinternational.org. There will be two Papers at A Level, one focused on Financial Accounting and the other on Cost and Management Accounting. The time allowance for Paper 2 has increased to 1 hour and 45 minutes, and Papers 3 and 4 will include an insert containing the source material for each question.</p>	<p>Extensive assessment support is provided for learners throughout the coursebook and workbook. At the end of each coursebook chapter, learners will have an opportunity to complete a set of exam-style or practice questions to consolidate their learning and practise answering both structured and multiple-choice style questions.</p> <p>We have also introduced a ‘Preparing for assessment’ chapter at the end of the coursebook. This provides information on the differences between assessment at AS Level and A Level, how to clearly demonstrate the skills and knowledge required by the syllabus in exam answers and more.</p> <p>The workbook provides further practice opportunities for learners through a series of exam-style questions with sample answers, which learners are then encouraged to challenge and improve upon.</p>
Assessment objectives and weighting	<p>The original four assessment objectives (AOs) have been condensed into three:</p> <ul style="list-style-type: none">• AO1 Knowledge and Understanding - AS Level: 63%, A Level 55%• AO2 Analysis - AS Level: 25%, A Level 30%• AO3 Evaluation - AS Level: 12%, A Level 15% <p>Application runs through all three AOs bringing them in line with Cambridge IGCSE™.</p>	<p>We offer guidance on understanding the assessment objectives in the ‘Preparing for assessment’ chapter of the coursebook. This chapter also includes a breakdown of the exam papers.</p>
Command words	<p>The command words for the syllabus are:</p> <p>Advise, Allocate, Analyse, Apportion, Assess, Calculate, Comment, Compare, Define, Describe, Discuss, Evaluate, Explain, Identify, Justify, Prepare, Reapportion, Reconcile, State, Suggest</p> <p>Some terminology has also been changed to reflect international accounting standards.</p>	<p>In the introductory pages, we have an ‘Introduction to command words’ section to help students understand what each one is asking them to do.</p> <p>A variety of command words are used throughout both the practice activities and exam-style questions so that learners have an opportunity to begin using and responding to them as they work through their course.</p>

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Key changes		How we support you
Previous study	Previous study of Cambridge IGCSE™ Accounting is no longer needed. It is recommended that students have already completed a Cambridge IGCSE™ (Extended) or Cambridge O Level course in Mathematics or the equivalent.	<p>We have re-ordered the topics in Part 1 (Introduction) in the coursebook to make it easier for students with different learning experiences to study accounting with ease.</p> <p>Worked examples break down complex accounting processes into clear step-by-step walkthroughs to help even those completely new to accounting understand every step involved in each accounting task.</p> <p>The ‘Accounting in context’ feature helps to solidify understanding of new accounting ideas and concepts by applying them to real-world scenarios.</p>
Assessment	The key concept of Planning and Control has been added and is relevant to Cost and Management Accounting.	<p>We have introduced a new feature called ‘Key concept links’ in each chapter to explain how the coursebook’s topics are integrated with the key concepts in the Cambridge International AS & A Level Accounting syllabus.</p> <p>We have also provided an example of a key concept at the beginning of the coursebook on the ‘How to Use This Book’ page. The rest of the key concepts are integrated throughout the resources. They are:</p> <ul style="list-style-type: none">• A true and fair view• Duality• Consistency• Business entity• Money measurement• Planning and control
Subject content	There have been a wide variety of minor subject content changes in the syllabus. For details of full syllabus changes, please see the Cambridge International website at cambridgeinternational.org .	<p>Our series has been written to fully support the updated syllabus and we are working towards endorsement with Cambridge International.</p> <p>Clearly structured into three key parts, our accounting resources provide full syllabus coverage on the accounting system, financial accounting and cost and management accounting.</p> <p>Key terms and key concept links are pulled out and explained fully at first mention in the text, helping learners to better understand and apply appropriate accounting terminology and make important links between key concepts of accounting.</p> <p>At the end of each chapter, learners have the opportunity to complete a self-evaluation checklist and reflect on how well they have understood what has been learned.</p>

Content will be available in print and digital resources



This series has been written to support the Cambridge International AS & A Level Accounting (9706) syllabus for examination from 2023.

Featuring a coursebook with digital access, workbook and digital teacher's resource, the series will empower your students to become confident learners with our brand-new features developed after conversations with accounting teachers around the world.

The new series comes filled with real-world connections where students are encouraged to 'Think like an accountant', and uses both local and international case studies with our 'Accounting in Context' feature. We have also provided lots of exam preparation support in the form of extensive exam-style questions, as well as a 'Preparing for assessment' chapter in the coursebook.

Brighter Thinking, Better Learning

Brighter Thinking drives our approach to accounting: a solid foundation of research from leading educational thinkers, expert authors and accounting teachers in Cambridge and around the world underpins the resources we publish to support

students learning accounting. Through a flexible suite of resources, designed to meet a wide range of needs in the classroom, **Better Learning** is possible. Students can accelerate their learning and develop skills for life.

Contact your local Cambridge University Press representative:

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