



IGCSE Accounting – 0452 Syllabus breakup for the final revision 2020-21

Paper-1: 17th May 2021
Paper-2: 24th May 2021

S.No	Unit	Topic	Syllabus coverage	Final Notes	Final Revision	Final MCQ
1.	The fundamentals of Accounting	The purpose of Accounting				
2.	The fundamentals of Accounting	The Accounting Equation				
3.	Sources and Recording of data	The double entry system of bookkeeping				
4.	Sources and Recording of data	Business Documents				
5.	Sources and Recording of data	Books of prime entry				
6.	Verification of Accounting Records	The trial balance				
7.	Verification of Accounting Records	Correction of errors				
8.	Verification of Accounting Records	Bank Reconciliation				
9.	Verification of Accounting Records	Control Accounts				
10.	Accounting Procedures	Capital and Revenue Expenditure and receipts				
11.	Accounting Procedures	Accounting for depreciation and disposal of non-current assets				
12.	Accounting Procedures	Other payables and receivables				
13.	Accounting Procedures	Irrecoverable debts and provision for doubtful debts				
14.	Accounting Procedures	Valuation of inventory				



15.	Preparation of financial statements	Sole traders				
16.	Preparation of financial statements	Partnership				
17.	Preparation of financial statements	Limited companies				
18.	Preparation of financial statements	Clubs and Societies				
19.	Preparation of financial statements	Manufacturing Accounts				
20.	Preparation of financial statements	Incomplete Records				
21.	Analysis and Interpretation	Calculation and understanding of accounting ratios				
22.	Analysis and interpretation	Interpretation of accounting ratios				
23.	Analysis and interpretation	Inter-firm comparison				
24.	Analysis and interpretation	Interested parties				
25.	Analysis and interpretation	Limitations of Accounting Statements				
26.	Accounting Principles and Policies	Accounting principles				
27.	Accounting Principles and Policies	Accounting policies				