

Pearson Edexcel International GCSE

May–June 2022 Assessment Window

Syllabus
reference

4AC1

Accounting **Advance Information**

You are not permitted to take this notice into the examination.
This document is valid if downloaded from the [Pearson Qualifications website](https://www.pearsonqualifications.com).

Instructions

- Please ensure that you have read this notice before the examination.

Information

- This notice covers all examined components.
- The format/structure of the assessments remains unchanged.
- This advance information notice details the focus of the content of the exams in the May–June 2022 assessments.
- There are no restrictions on who can use this notice.
- This notice is meant to help students to focus their revision time.
- Students and teachers can discuss the advance information.
- This document has 4 pages.

There are two option codes for this qualification. Some centres will enter for option “R”, depending on their location – if you’re unsure if your centre uses option “R” papers you should contact your centre who can confirm and check the [Information Manual](#). Please ensure you consult the advance information relevant to the option code used within your centre. Information related to the “R” option is indicated by an “R” after the paper number, e.g. 4AC1/02R or Paper 02R.

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General advice

- In addition to covering the content outlined in the advance information, students and teachers should consider how to:
 - manage their revision of parts of the specification which may be assessed in areas not covered by the advance information.
 - manage their revision of other parts of the specification which may provide knowledge that helps with understanding the areas being tested in 2022.
- For specifications with synoptic questions, topics not explicitly given in the advance information may appear, e.g. where students are asked to bring together knowledge, skills and understanding from across the specification.

A link to the Joint Council for Qualifications guidance document on advance information can be found on the Joint Council for Qualifications website or [here](#).

Advance Information

Subject specific section

For our Pearson Edexcel International GCSE Accounting, for both Component 01 and Component 02 examination papers, questions within these papers will sample content only from the areas specified in this notice.

Teachers may choose to focus their teaching and revision on the content set out in this document, but should aim where possible to do so only once the full content of the course has been delivered.

The specification content is presented in numerical order as set out in the specification, and not reflecting the question order of the examination papers.

Paper 1: Introduction to Bookkeeping and Accounting

- 1.1 – Types of business organisations
- 1.2 – Accounting concepts
- 1.3 – Use of technology in accounting
- 1.4 – Professional ethics
- 2.1 – Business documentation
- 2.2 – Books of original entry
- 2.3 – Ledger accounting
- 2.4 – Capital and revenue expenditure
- 2.5 – Depreciation
- 2.6 – Irrecoverable debts
- 2.7 – Other receivables and payables
- 3.1 – Trial balance
- 3.2 – Control accounts
- 3.3 – Correction of errors
- 3.4 – Bank reconciliation statements

Paper 2: Financial Statements

- 4.2 – Financial statements of a partnership
- 4.3 – Incomplete records
- 4.4 – The calculation and interpretation of accounting ratios
- 5.1 – Application of accounting concepts
- 5.3 – Irrecoverable debts

Paper 1R: Introduction to Bookkeeping and Accounting

- 1.2 – Accounting concepts
- 1.4 – Professional ethics
- 2.1 – Business documentation
- 2.2 – Books of original entry
- 2.3 – Ledger accounting
- 2.4 – Capital and revenue expenditure
- 2.5 – Depreciation
- 2.6 – Irrecoverable debts
- 3.1 – Trial balance
- 3.2 – Control accounts
- 3.3 – Correction of errors
- 3.4 – Bank reconciliation statements

Paper 2R: Financial Statements

- 4.3 – Incomplete records
- 4.4 – The calculation and interpretation of accounting ratios
- 4.5 – Financial statements of a manufacturer
- 5.1 – Application of accounting concepts
- 5.3 – Irrecoverable debts

END OF ADVANCE INFORMATION