

Advance information June 2022

A-level Accounting (7127)

Version 1.0

Because of the ongoing impacts of the Coronavirus (COVID-19) pandemic, we are providing advance information on the focus of June 2022 exams to help students revise.

This is the advance information for A-level Accounting (7127).

Information

- This advance information covers all examined components.
- For each paper the list shows only information for Sections B and C.
- Subject content not listed below could be assessed in Section A, either as multiple-choice questions or short-answer questions, or, be supportive to student responses in Sections B and C. Due to the synoptic nature of the assessments the information provided below is to assist in providing the main content focus for questions in Sections B and C.
- It is **not** permitted to take this information into the examination.

Advice

- Students and teachers should consider how to focus their revision of other non-listed parts of the specification, which may be tested in lower mark questions.
- Students will be credited for using any relevant knowledge from any non-listed topic areas when answering questions.
- Students will still be expected to apply their knowledge to unfamiliar contexts.
- Students will be expected to draw on knowledge, skills and understanding from across the specification when responding to synoptic questions.

Focus of the June 2022 exam

Paper 1 Financial Accounting:

Section B:	
3.6	Preparation of financial statements of sole traders
3.8	Analysis and evaluation of financial information
3.16	Accounting for limited companies
Section C:	
3.2	Types of business organisation
3.15	Partnership accounts
3.16	Accounting for limited companies
3.17	Interpretation, analysis and communication of accounting information

Paper 2 Accounting for analysis and decision-making:

Section B:	
3.10	Marginal costing
3.11	Standard costing and variance analysis
Section C:	
3.12	Absorption and activity based costing
3.13	Capital investment appraisal

END OF ADVANCE INFORMATION