

## Cambridge IGCSE ACCOUNTING Workbook

**Catherine Coucom** 





CAMBRIDGE UNIVERSITY PRESS

Cambridge, New York, Melbourne, Madrid, Cape Town, Singapore, São Paulo, Delhi, Tokyo, Mexico City

Cambridge University Press 4381/4 Ansari Road, Daryaganj, Delhi 110002, India

www.cambridge.org
Information on this title: www.cambridge.org/9781107662018

© Cambridge University Press 2012

This publication is in copyright. Subject to statutory exception and to the provisions of relevant collective licensing agreements, no reproduction of any part may take place without the written permission of Cambridge University Press.

First Published 2012

Printed in India at

A catalogue for this publication is available from the British Library

ISBN 978-1-107-66201-8 Paperback

Cambridge University Press has no responsibility for the persistence or accuracy of URLs for external or third-party internet websites referred to in this publication, and does not guarantee that any content on such websites is, or will remain, accurate or appropriate. Information regarding prices, travel timetables and other factual information given in this work are correct at the time of first printing but Cambridge University Press does not guarantee the accuracy of such information thereafter.



## **Contents**

	Introduction	17
Section 1	Preparation for the Examination	1
Section 2	Templates for the Preparation of Financial Statements	5
Section 3	Examples of Questions and Answers	15
Section 4	Short Questions on Accounting Terminology	30
Section 5	Structured Accounting Questions	33
	Appendix: Answers to Ouestions	95



## Introduction

This workbook is intended to be used with the textbook *Cambridge IGCSE Accounting* (ISBN 978-1-107-62532-7) but may also be used independently. It provides additional review questions, templates of the main types of financial statements and hints to help students prepare for the examination.

The questions are arranged in the order of the topics in the textbook. Summarised answers for most of the review questions can be found at the end of the book. The answers to questions marked with an asterisk (\*) are provided on the website www.cambridgeindia.org.

In common with most accounting textbooks, dates used in the questions throughout this book are expressed as 20-0, 20-1, 20-2 and so on.

International accounting terminology is used by large-scale companies, but it is probable that it will be used by all businesses in the near future. The IGCSE Accounting syllabus has moved towards applying this terminology which is now used in the IGCSE examination papers. It is expected that students will have knowledge of these international accounting terms. However, for a few examination sessions examiners will continue to accept answers using either new or old terminology.