

# 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:

|                   |  |
|-------------------|--|
| <b>Section B:</b> |  |
| 3.6               | Preparation of financial statements of sole traders                  |
| 3.8               | Analysis and evaluation of financial information                     |
| 3.16              | Accounting for limited companies                                     |
| <b>Section C:</b> |  |
| 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 |

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Paper 2 Accounting for analysis and decision-making:

|                   |  |
|-------------------|--|
| <b>Section B:</b> |  |
| 3.10              | Marginal costing                       |
| 3.11              | Standard costing and variance analysis |
| <b>Section C:</b> |  |
| 3.12              | Absorption and activity based costing  |
| 3.13              | Capital investment appraisal           |

END OF ADVANCE INFORMATION