EMS Doha Secondary
Mock Revision Guide 2025 - 2026

Year: 11
SUBJECT: Accounting
TEACHER(S): Ms Donne'

REVISION INFORMATION	
Topics/Chapters	**Details**
Double entry bookkeeping and Trial Balance	• Preparation of Debit and Credit Journal entries for Assets, liabilities, income, expenses, capital, drawings • Understand the trial balance
Petty Cash Book, Cashbook, Sales ledger, Purchases ledger and Nominal Ledger	• Preparation of ledgers • Understand the use of discount allowed and discount received • Calculate trade and cash discounts
Business Documents and Books of Prime Entry	• Understand the purpose and issuer of the invoice, debit note, credit note, statement of account, cheque and receipt • Prepare the business documents and the books of prime entry such as sales journal, purchases journal, purchases return journal, sales return journal, general journal
Income Statement and Statement of Financial Position	• Understand the formula of the income statement and calculate gross profit and net profit • Understand the statement of financial position and calculate total assets, liabilities and capital
Accounting Rules	• Understand and application of the different accounting rules • Capital receipts and capital expenditure • Revenue receipt and revenue expenditure • Inventory valuation
Accruals and Prepayments	• Ledgers for prepaid expenses, accrued expenses,prepaid income and accrued income • Understand transactions with prepayments and accruals
Depreciation and Disposal of Non-current Assets	• Ledger for depreciation and disposal • Calculation of the 3 methods of depreciation- straight line method, reducing balance method, revaluation method

Irrecoverable Debts and Provision for Doubtful Debts	• Ledgers and Journal entries for irrecoverable debts and provision for doubtful debts with narrative
Bank reconciliation Statements	• Prepare a bank reconciliation statement • Prepare an update cashbook • Understand the advantages of preparing a bank reconciliation
Journal entries and Correction of Errors	• Journal entries and correction of errors using suspense account • Journal entries and correction of errors when trial balance is not affected- error of commission, complete reversal, omission, original entry, principle, omission;p

Key Coursebook: IGCSE Accounting by Catherine Coucom

Other resources will be past papers used in class and google classroom resources.

Additional information

The exam will be based on questions from paper 1 and paper 2 IGCSE Accounting 0452.
Paper 1 questions are multiple choice questions and paper 2 are problem solving/structured questions.