IGCSE Accounting

Syllabus Checklist · 大纲自查表

Tick one box per statement: ☐ not yet ☐ nearly ☐ confident. 每条打一个勾：尚未掌握 / 快会了 / 有把握。

1. The fundamentals of accounting 会计基础

1.1 The purpose of accounting 会计的目的

☐☐☐ The purpose of accounting

1.2 The accounting equation 会计等式

☐☐☐ The accounting equation

2. Sources and recording of data 数据来源与记录

2.1 The double entry system of book-keeping 复式记账法

☐☐☐ The double entry system of book-keeping

2.2 Business documents 商业单据

☐☐☐ Business documents

2.3 Books of prime entry 原始记账簿

☐☐☐ Books of prime entry

3. Verification of accounting records 会计记录的核查

3.1 The trial balance 试算平衡表

☐☐☐ The trial balance

3.2 Corrections of errors 错误的更正

☐☐☐ Corrections of errors

3.3 Bank reconciliation 银行存款余额调节

☐☐☐ Bank reconciliation

3.4 Control accounts 统驭账户

☐☐☐ Control accounts

4. Accounting procedures 会计处理

4.1 Capital and revenue expenditure and receipts 资本性与收益性支出及收入

☐☐☐ Capital and revenue expenditure and receipts

4.2 Accounting for depreciation and disposal of non-current assets 非流动资产的折旧与处置

☐☐☐ Accounting for depreciation and disposal of non-current assets

4.3 Other payables and other receivables 其他应付款与其他应收款

☐☐☐ Other payables and other receivables

4.4 Irrecoverable debts and allowance for irrecoverable debts 坏账与坏账准备

☐☐☐ Irrecoverable debts and allowance for irrecoverable debts

4.5 Valuation of inventory 存货计价

☐☐☐ Valuation of inventory

5. Preparation of financial statements 财务报表的编制

5.1 Sole traders 独资企业

☐☐☐ Sole traders

5.2 Partnerships 合伙企业

☐☐☐ Partnerships

5.3 Limited companies 有限公司

☐☐☐ Limited companies

5.4 Manufacturing accounts 制造业账户

☐☐☐ Manufacturing accounts

5.5 Clubs and societies 俱乐部与社团

☐☐☐ Clubs and societies

5.6 Incomplete records 不完整记录

☐☐☐ Incomplete records

6. Analysis and interpretation 分析与解读

6.1 Calculation and understanding of accounting ratios 会计比率的计算与理解

☐☐☐ Calculation and understanding of accounting ratios

6.2 Interpretation of accounting ratios 会计比率的解读

☐☐☐ Interpretation of accounting ratios

6.3 Inter-business comparison 企业间比较

☐☐☐ Inter-business comparison

6.4 Interested parties 利益相关方

☐☐☐ Interested parties

6.5 Limitations of accounting statements 会计报表的局限性

☐☐☐ Limitations of accounting statements

7. Accounting concepts and modern practice 会计概念与现代实践

7.1 Accounting concepts 会计概念

☐☐☐ Accounting concepts

7.2 Ethical considerations 职业道德

☐☐☐ Ethical considerations

7.3 Technology and sustainability 技术与可持续发展

☐☐☐ Technology and sustainability