

IGCSE ACCOUNTING

KEY (COMMAND) WORDS IN ACCOUNTING EXAMINATIONS

ADVISE	Write down a suggested course of action in a given situation. Often linked with “Suggest” – see below.
CALCULATE	Self-explanatory – “work out”. Often no format specified. Often accompanied by – “show workings”/“show calculations”
COMMENT	Make relevant statements, usually on given figures, or results of calculations
COMPARE	Write down the differences between two accounting statements/two businesses/methods of recording something etc
COMPLETE	Self-explanatory – “Fill in”. Often use in relation to tables/sentences/ “boxes”.
DEFINE	Write down an explanation of the meaning of an accounting term. e.g. “Define depreciation”/“Define current assets”.
DISCUSS	Often linked with “Comment” see above. Write down a reasoned explanation of the causes/effects of a course of action/the difference between two sets of figures/two accounting statements etc.
DRAW UP	Sometimes used in place of “Prepare”. Present something in statement or account format etc. Often used in relation to bank reconciliation, statement of corrected net profit etc.
ENTER	Sometimes used in place of “Make entries”. Record given information in specified accounts/ books/ledgers
EXPLAIN	Give a written account of what something means/why it is done/ the outcome of it etc. Examples include – “Explain the entries in an account”/“Explain why a trader”
GIVE	Sometimes used in place of “State”. Write down. Sometimes used as “Give 2 examples”.
LIST	Self-explanatory – write down information in a number of points – usually no further explanation is necessary.
MAKE ENTRIES	See “Enter” above. Record information in specified accounts etc.
NAME	Self-explanatory – write down the title of etc. Often used for short one-word answers e.g. “Name a fixed asset”/“Name an example of”.

OUTLINE	Write down. Often linked to “State” – see below. Give a brief written account of something, e.g. “Outline the ways to reduce bad debts”/“Outline the imprest system of petty cash”.
PREPARE	See “Draw up” above. Present some accounting information in a suitable format e.g. “Prepare final accounts”/“Prepare journal entries”/“Prepare a bank reconciliation statement”.
RECORD	Self-explanatory. Used in place of “Enter” or “Write up”. Make the necessary entries in a set of accounting records e.g. “Record a series of transactions in the cash book/ledger/books of prime entry”
SELECT	Self-explanatory – choose relevant information from that given. Often linked to a further instruction e.g. “Select the relevant information and prepare a Manufacturing Account/Trial Balance”.
SHOW	Self-explanatory - write down your workings/calculations or write down how an item will appear in some accounting statement. Often used when requiring preparation of Balance Sheet extracts/Profit and Loss Account extracts etc.
STATE	Self-explanatory – “write down”. Often used instead of “Give” – see above. Used when requiring written explanation of something e.g. “State 2 ways in which”/“State how the trader can.....”
STATE AND EXPLAIN	Usually requires a little more detail than just “State” and often an explanation of why/how.
SUGGEST	Requiring knowledge to be related to a given situation. Offer explanation why something occurred/how a situation can be improved/methods available to deal with a situation etc.
USING	Refer back to some previous information e.g. using your answer to Part (a), and calculate some figure or make suitable comments.
WRITE UP	May be used in place of “Prepare” see above. Often used in connection with ledger accounts, cash books, books of prime entry etc.