



# ACCOUNTING

A-LEVEL

Examination Board: AQA

## Course Content

AS-LEVEL <i>(first year of the A2 course: most students will not sit the AS exam)</i>	A-LEVEL
1. An introduction to the role of the accountant in business 2. Types of business organisation 3. The double entry model 4. Verification of accounting records 5. Accounting concepts used in the preparation of account records 6. Preparation of financial statements of sole traders 7. Limited company accounts 8. Analysis and evaluation of financial information 9. Budgeting 10. Marginal costing	11. Standard costing and variance analysis 12. Absorption and activity based costing 13. Capital investment appraisal 14. Accounting for organisations with incomplete records 15. Partnership accounts 16. Accounting for limited companies 17. Interpretation, analysis and communication of accounting information 18. The impact of ethical considerations
<b>How it's assessed</b> One written exam: 3 hours 120 marks 100% of AS Three compulsory sections: Section A has 10 multiple choice questions and short answer questions. The section is worth 25 marks. Section B has four structured questions. The section is worth 55 marks. Section C has two extended answer questions each worth 20 marks. The section is worth 40 marks.	<b>How it's assessed</b> Two written exams each 3 hours long 120 marks each and each worth 50% of A-level <b>Paper 1</b> Sections 1–8, 14–18 of the subject content <b>Paper 2</b> Sections 1–3, 8–13, 17–18 of the subject content Each paper has three compulsory sections: Section A has 10 multiple choice questions and several short answer questions. The section is worth 30 marks. Section B has two structured questions each worth 20 marks. The section is worth 40 marks. Section C has two extended answer questions each worth 25 marks. The section is worth 50 marks

## Assessment:

AO1: Demonstrate knowledge and understanding of accounting principles, concepts and techniques.

AO2: Apply knowledge and understanding of accounting principles, concepts and techniques.

AO3: Analyse and evaluate accounting data to present information, make judgements and draw conclusions.

## Possible careers include:

More than just Accountancy! You will gain skills and business acumen that will benefit many areas of industry. Previous students have gone on to gain apprenticeships to train as Accountants with local businesses, many have gone to university to study Accountancy and Finance and some have gone on to study an unrelated subject (but have developed a working knowledge of how finance effects business decisions - an invaluable skill).

## Prior Experience:

You should have at least a Level 5 in Mathematics and a Level 5 in English language. You should be patient and methodical in your work. Accountancy is a completely new subject for most students, this means there is a steep learning curve in the first term but hard work will pay off with very good results in this subject.

## Links with other subjects:

Accountancy links well with Business, Mathematics and Geography.