



ACCOUNTING

A-LEVEL

Examination Board: AQA

Course Content

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 businesses 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

How it's assessed

Two written exams each 3 hours long, 120 marks each and each worth 50% of A-level

Paper 1 Sections 1–8, 14–18 of the subject content **Paper 2** 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.