

Subject Information Sheet



Advanced Level

ACCOUNTING



Course Aims:

Accountancy can often be referred to as the 'language of business' because it is the accountants who translate how a business is performing for people like investors, managers and regulators.

This A Level Accountancy course encourages you to develop a knowledge and understanding of the purpose of accounting and its essential role in driving a business. Students will build knowledge and understanding of key concepts, principles and techniques that they can apply to real-life scenarios, developing the ability to solve problems logically, analyse data methodically, make reasoned choices and communicate effectively.

To study A Level Accounting, you must also study the Level 3 National Extended Certificate in Business alongside this qualification. In addition the LiBF Financial Studies or A Level Maths are recommended to support this subject.

Course Content and Assessment:

Assessment is completed in the second year of the course, you will take external exams that assess content covered during the first and second year of study. All units are externally assessed - there are no coursework units.

Assessed through 2 papers that are both a written exam of 3 hours. Each paper is out of 120 marks with each paper contributing to 50% of the course.

A Level Overview:

Content delivered over the two year programme:

- An introduction to the role of the accountant in business
- Types of business organisation
- The double entry model
- Verification of accounting records
- Accounting concepts used in the preparation of accounting records
- Preparation of financial statements of sole traders
- Limited company accounts
- Analysis and evaluation of financial information
- Budgeting
- Marginal costing
- Standard costing and variance analysis
- Absorption and activity based costing
- Capital investment appraisal
- Accounting for organisations with incomplete records
- Partnership accounts
- Accounting for limited companies
- Interpretation, analysis and communication of accounting information
- The impact of ethical considerations

Learning Methods:

You will be learning and using accounting techniques and procedures to construct financial records. Most of the time you will be undertaking exercises involving ordering and manipulating data but there is an element of writing relating to accounting theory. In accounting, you will mostly work individually as there is little scope for group exercises.

Career Opportunities:

There are several different routes you can take after completing your A Level with us:

- Accountancy degree
- Sandwich degree courses
- College leaver programmes
- Apprenticeships

Entry Requirements:

- Grade 4 or above in English
- Grade 5 or above in Maths

You should have a strong overall GCSE profile.

Staff Contacts

Mrs McCarthy - Assistant Headteacher Key Stage 5

Mrs Boyton - Quality of Education Lead Key Stage 5

Mr Williams- Head of Entreprise & KS5 Subject Teacher

