

# ACCOUNTING

**Level: AS and A2**

**Examination Board: AQA**

## **Course Outline:**

The course aims to develop a knowledge and understanding of the purposes of Accounting as well as an appreciation of its limitations. It also looks at the implications of accounting decisions.

Students will develop and apply their knowledge of accounting or related subjects in higher education.

Whilst Accounting and Business Studies are inevitably related and touch upon each other's territory the syllabuses are quite independent and can be studied separately.

## **Assessment:**

At AS level two modules will be taken in Year 12:

**Unit 1:** Introduction to Financial Accounting

**Unit 2:** Financial and Management Accounting.

At A2 level a further two modules are taken in Year 13 examining in greater depth Financial and Management Accounting and introducing the published accounts of limited companies.

The assessment is 100% examination based.

## **Requirements:**

No prior knowledge of accounting is required. For entry at AS level, a minimum 5 grade C's are required at GCSE, including Maths and English. (Maths grade B is preferred).

Subsequent entry onto A2 level will depend upon AS results.

Students considering this option should note that they will be working with numbers, analysing and interpreting information in different forms e.g. accounting documents, reports, tables, graphs and charts. A great deal of the work is undertaken independently, learning numerous accounting formats; a methodical and logical approach to solving problems is required. An interest in, and a liking for, this type of work is crucial.

At both levels a commitment to personal study outside the classroom is required, there is a lot of practice needed for each of the elements studied, much of which needs to be completed outside the classroom. Students will be expected to plan their time so that tasks are completed effectively and that deadlines are met.