



AQA A LEVEL ACCOUNTING

INTRODUCTION

Good career prospects, a stable job market and an excellent salary are just a few of the reasons why you may choose a career in accounting. There are many different accounting jobs and many different industries in which accounting services are vital, from the smallest local enterprise to the biggest multinational. Be a key part of a large organisation’s wider financial team, or the single indispensable finance expert in a smaller business. Accounting will also teach you how to organise and run your own business.

The A-Level in Accounting qualifies for UCAS points and provides full exemption from the AAT Certificate stage. It gives you a wide choice of progression options ranging from higher education to employment in the business sector. It is graded in the same way as traditional “A” levels from Grade A to E. Both papers carry equal weighting, each assessed externally by a 3 hour written examination.

ENTRY REQUIREMENTS

- GCSE English Language and Maths with a minimum grade C or 4, though grade 5 in Mathematics is recommended
- See application form for restrictions on number of A levels that can be undertaken
- A good school/College report

COURSE STRUCTURE

This specification is designed to be taken over two years. This is a linear qualification and in order to achieve the award, students must complete all assessments at the end of the course and in the same series.

A-Level		
Paper 1	<ul style="list-style-type: none"> • 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 • Accounting for organisations with incomplete records • Partnership accounts • Accounting for limited companies • Interpretation, analysis and communication of accounting information • The impact of ethical considerations 	3hrs Written Examination
Paper 2	<ul style="list-style-type: none"> • An introduction to the role of the accountant in business • Types of business organisation • The double entry model • Analysis and evaluation of financial information • Budgeting • Marginal costing • Standard costing and variance analysis • Absorption and activity based costing • Capital investment appraisal • Interpretation, analysis and communication of accounting information • The impact of ethical considerations 	3hrs Written Examination

Subject to availability: To further supplement the underpinning knowledge and understanding in A-Level accounts, support sessions in Level 2 Bookkeeping will be offered.