

Accounting

A Level

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Exam Board: AQA



What is the course about?

Accounting techniques are used by a broad range of organisations including small businesses, global corporations, councils, hospitals, schools and charities among others. The Accounting course is designed to encourage you to develop an understanding of the importance of effective accounting information systems and an awareness of their limitations. It will help you to gain an understanding of the purposes, principles, concepts and techniques of accounting and an appreciation of the effects of economic, legal, ethical, social, environmental and technological influences on accounting decisions. You will examine how managers can use financial information in their decision making, also question the value of many accounting techniques and consider their relevance in the modern world.

For the AS level you will study:

At AS, you learn the fundamentals of record-keeping and the purposes, techniques and consequences of effective financial accounting. Students will consider how financial accounting helps in the measuring, monitoring and planning of successful business operations. They will study business ownership, control, profitability, performance and budgeting.

For the A2 level you will study:

At A2, candidates will develop their understanding of financial accounting techniques for business without a complete accounting system, for partnerships and for limited companies. Candidates will study in greater depth how accounting techniques aid business management and decision-making. They will look at costing, capital investment, budgeting and sources of finance as well as considering social accounting issues.

How is the course assessed?

Assessment is by written examination only. At AS level you will take two 90 minute examinations. At A2 level you will take two 120 minute examinations. Question types within examination papers involve both computational and prose answers, with the emphasis on the computational.

What skills will I need and develop in this course?

You will develop a range of important and transferable skills including manipulating, interpreting and analysing numerical data and other information in order to present arguments and make judgments on evidence provided. You will solve a variety of financial problems and make decisions using appropriate accounting tools and methods in a timely fashion. The course is designed to encourage and develop a capacity for methodical and critical thought.

Subject combination advice:

Accounting combines well with a wide range of subjects and you will see value in the breadth of career options it can offer. It is often used as a platform for the further study of finance and accounting. Accounting combines very well with Mathematics as there is a great deal of emphasis on calculations to support decision-making. Students following science based A levels will also benefit from following the course as many careers in this field now require a greater degree of financial understanding. Accounting can be combined with a wide range of subjects, especially Business Studies and Economics, providing students are confident with mathematical work.

What can the course lead to in terms of higher education and future careers?

Many students who take accounting go on to university and become qualified accountants, working for accountancy practices or within organisations in both the private and public sectors. The subject is highly regarded amongst employers and universities. Most areas of business look favourably on an accounting background with all manufacturing and service sector businesses having a requirement for accounting expertise. Developing your financial acumen can support a wide number of careers. Science graduates who elect to work in the health service or in private practices benefit from an understanding of accounting.

What are the formal entry requirements for this course?

Aside from the general entry criteria that the College requires, you will also need at least a Grade C in GCSE Mathematics and English Language.

What extra support / enrichment activities are on offer?

Students are provided with a range of support both in and out of the classroom to enable each individual to realise their potential. The department offers Young Enterprise for students who are keen to set up and run their own small company and who wish to develop financial acumen, team working skills and leadership ability.

What is the difference between Business Studies and Accounting?

The A level Business Studies covers all functions of a business and develops a basic understanding of accounting concepts and techniques, while the Accounting course promotes a deeper understanding of accounting concepts, techniques and procedures.



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