

ACCOUNTING

Year 12

Topics Studied:

In AS Accounting, students study Unit 1 which is titled 'Introduction to Financial Accounting' and Unit 2 which is titled 'Financial and Management Accounting'.

Core topics in Unit 1 include the purposes of accounting, source documents, subsidiary books and ledger accounts, trial balances, bank reconciliation, control accounts, income statements and balance sheets (including simple adjustments).

Core topics in Unit 2 include types of business organisation, accounting concepts, further aspects of income statements and balance sheets for sole traders, financial statements of limited companies, ratio analysis, cash budgets and the impact of ICT in accounting.

Unit 1 is predominantly delivered in the autumn term, with Unit 2 predominantly delivered in the spring term. There should be an opportunity for revision and final examination practice in the summer term before the examinations in May/June.

Exam Board:

Year 12 students follow the AQA GCE in Accounting specification.

Assessment structure:

Unit 1, written examination, 50% of AS, 25% of A Level.
Unit 2, written examination, 50% of AS, 25% of A Level.
Students complete both examinations in June of Year 12.
There is no controlled assessment or coursework.

Subject specific websites to support revision and independent learning:

www.aqa.org.uk

Recommended subject guides:

AS Accounting for AQA Question Bank by David Cox and Michael Fardon.
ISBN: 9781905777938



Additional Information:

Students are provided with three books, containing key notes and question practice, to accompany each unit. These are used in lessons and should also be used to support independent study and revision.

Students are also issued with a past examination paper pack.

