

ACCOUNTING

Year 13

Topics Studied:

In A Level Accounting, students study Unit 3 which is titled 'Further Aspects of Financial Accounting' and Unit 4 which is titled 'Further Aspects of Management Accounting'.

Core topics in Unit 3 include sources of finance, incomplete records, partnership accounts, published accounts of limited companies, International Accounting Standards and inventory valuation.

Core topics in Unit 4 include manufacturing accounts, marginal, absorption and activity based costing, standard costing and variance analysis, capital investment appraisal, further types of budgeting and other factors affecting decision-making, such as social accounting.

Unit 3 is predominantly delivered in the autumn term, with Unit 4 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 June.

Exam Board:

Year 13 students follow the AQA GCE in Accounting specification.

Assessment structure:

Unit 3, written examination, 25% of A Level.

Unit 4, written examination, 25% of A Level.

Students complete both examinations in June of Year 13.

There is no controlled assessment or coursework.

Subject specific websites to support revision and independent learning:

www.aqa.org.uk

Recommended subject guides:

A2 Accounting for AQA by David Cox and Michael Fardon.

ISBN: 978-1-905777-17-4



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.

