

Subject Information

Subject: Accounting

What the subject is about:

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

Course content and assessment schedule:

Paper	Duration	Season when first taken	Brief outline of main content. (Identify where coursework or practical forms part or all of a module)
ACCN 1	1.5 hrs	Winter Yr. 13	Purposes of Accounting. Accounting records Verification of Accounting records Trading profit and loss accounts and Balance Sheets
ACCN 2	1.5hrs	Summer Yr. 13	Types of Business Organisations Ratio Analysis Budgeting Impact of ICT on Accounting
ACCN 3	2 Hours	Winter Year 14	Sources of Finance Incomplete Records Partnership Accounts Published Accounts International Accounting Standards Inventory Valuation
ACCN 4	2 Hours	Summer Year 14	Manufacturing Accounts Marginal, Absorption and Activity Based Costing Standard Costing and Variance Analysis Capital Investment Appraisal Budgeting Social Accounting

Entry requirements:

Compulsory GCSE subjects	Grade	Desirable subjects	Grade
Mathematics	B	Business Studies	C
		English	B

Qualities / skills needed to succeed in the course

- The student who chooses this subject needs to be well organised and enjoy solving problems.
- He/she needs to be logical in his/her approach to work and be able to explain how decisions are reached.
- The ability to present information clearly is also essential.