

A-LEVEL ACCOUNTING

OCR

This course is intended to allow students who have already studied GCSE Accounting or who have no prior knowledge of Accounting to pursue their studies in financial accounting and to gain an insight into techniques used by management in costing products and services and in financial decision making. The knowledge gained will provide a useful career foundation and also broaden a student's overall education.

Students will be expected to acquire and demonstrate:-

- An ability to assemble, organise and classify accounting data.
- A knowledge and understanding of accounting terminology, concepts, techniques and procedures, and their development and limitations.
- An ability to communicate accounting information numerically, verbally and diagrammatically.
- An ability to interpret, analyse and evaluate information and to make reasoned judgements.

There will be four teaching units:

- **Unit 1 (F001)** will comprise topics dealing with Accounting Principles.
- **Unit 2 (F002)** will comprise topics dealing with Financial Accounting.
- **Unit 3 (F003)** will comprise topics dealing with Management Accounting
- **Unit 4 (F004)** will assess topics dealing with Company Accounts and Interpretation.

Candidates will be required to answer **all three** questions in each paper.

The four units carry equal weighting of 25% each.

The scheme allows candidates to complete the assessment requirements by parts or as a whole.

The assessment structure for Accounting is:

Unit 1 + Unit 2 = AS (H001)

Unit 3 + Unit 4 = A2 (H401)

AS level + A2 = A level

Each AS unit will be assessed by a written examination of 1 ½ hr.

Each A2 unit will be assessed by a written examination of 1 ½ hr.