



Sixth Form Subject Guide

ACCOUNTING

★★★ CAREERS RELATED TO STUDYING THIS SUBJECT

Studying A Level Accounting helps develop analytical thinking, numeracy, and the ability to evaluate and communicate financial information. These are crucial skills for careers in accounting, banking, business consultancy, auditing, finance, actuarial science, management, and law. It also provides an excellent foundation for degrees in business-related disciplines and professional qualifications such as ACCA, CIMA, and ICAEW.

★★★ A LEVEL COURSE CONTENT

AS Level (Papers 1 & 2):

Financial Accounting:

- Types of business entities
- The accounting system and double entry
- Depreciation, trial balances, control accounts
- Preparation of financial statements (sole traders, partnerships, companies)
- Accounting ratios and stakeholder analysis

Cost and Management Accounting:

- Classification of costs and costing methods
- Marginal vs absorption costing
- Break-even analysis

A Level (Papers 3 & 4):

Financial Accounting:

- Advanced partnerships and company accounts
- Clubs and societies, manufacturing accounts
- Regulatory framework (IAS standards)
- Ethics, stewardship, and auditing
- Business acquisitions and mergers

Cost and Management Accounting:

- Activity-based costing, standard costing
- Budgeting and budgetary control
- Investment appraisal techniques

★★★ A LEVEL METHODS OF ASSESSMENT

AS Level	%
Paper 1: MCQ (1 hour) [30 marks] 30 Multiple Choice Questions Questions are based on sections 1 and 2 of the subject content. Externally assessed	28% (AS) 14% (A)
Paper 2: Fundamentals of Accounting (1 hour 45 mins) [90 marks] Four structured questions that are based on sections 1 and 2 of the subject content. Externally assessed	72% (AS) 36% (A)

A Level	%
Paper 3: Financial Accounting (1 hour 30 mins) [75 marks] Three structured questions that are based on section 3 of the subject content; knowledge of material from the AS Level subject content is assumed. Externally assessed	30%
Paper 4: Cost and Management Accounting (1 hour) [50 marks] Two structured questions that are based on section 4 of the subject content; knowledge of material from the AS Level subject content is assumed. Externally assessed	20%

★★★ METHODS OF STUDY FOR A LEVEL

Accounting students engage with theory and practice through problem-solving exercises, financial modelling, interpreting accounting scenarios, and applying technical knowledge to business decision-making. Lessons involve case studies, structured tasks, data interpretation, and extended written analysis. Students are expected to undertake independent study, including past paper practice, reading financial statements, and applying accounting standards.

Success in Accounting requires strong self-discipline, consistency, and a willingness to master technical content through regular, focused study.

★★★ ENTRY REQUIREMENTS FOR A LEVEL

It is recommended that students have achieved at least a B in IGCSE Mathematics and English (or equivalent). Prior study of Business Studies is helpful but not required.