

Subject Information Pack – AS Accounting

Aim of the Subject:

The aims are to enable students to:

- understand the role of accounting as an information system for monitoring, problem-solving and decision-making
- appreciate the ethical issues that underpin the practice of accounting and their impact on the behaviour of the accountant and of businesses
- appreciate the place of accounting in managing business change in response to economic, social and technological developments
- develop the ability to apply and evaluate accounting concepts, principles, policies and practices
- develop skills of communication, analysis, interpretation and presentation of both qualitative and quantitative accounting information
- develop skills and knowledge needed for further study or employment in accounting or business.

The AS Accounting course is structured to run over AT LEAST 18 months to provide sufficient contact time and exam preparations.

Scheme of Work:

The AS Level Economics Syllabus is presented in the below structure:

Unit	Hours Required	Lesson Contact Time
Types of business entity	18 hours	27 lessons
The accounting system	36 hours	54 lessons
Accounting for non-current assets	18 hours	27 lessons
Reconciliation and verification	24 hours	36 lessons
Preparation of Financial Statements	36 hours	54 lessons

Analysis and communication of accounting information	12 hours	18 hours
Costs and cost behaviour	18 hours	27 lessons
Traditional costing methods	24 hours	36 lessons

Assessments:

Throughout the course, internal assessments and examinations will take place.

In Term 1 and 3, there will be 2 assignments and 1 test per term.

In Term 2, there will be 2 assignments and 1 set of exams. These exams will be structured as the external exam is, to give the students an accurate depiction of what they can expect.

Below is a breakdown of the external examination assessment:

Paper 1

Multiple choice
1 hour
30 marks
30 multiple choice questions
Externally assessed
28% of the AS Level

Paper 2

Fundamentals of Accounting
1 hour 45 minutes

Four structured questions
Externally assessed
72% of the AS Level

Resources Required:

- **ISBN:**9781108902922
- **Subject(s):**Accounting
- **Qualification:** Cambridge AS and A Level
- **Author(s):** David Hopkins, Deborah Malpas, Harold Randall, Michael Seagrove
- **Available from:** January 2022

Stationery:

- Pens
- Pencil
- Ruler
- Calculator
- Exam Pads
- File

