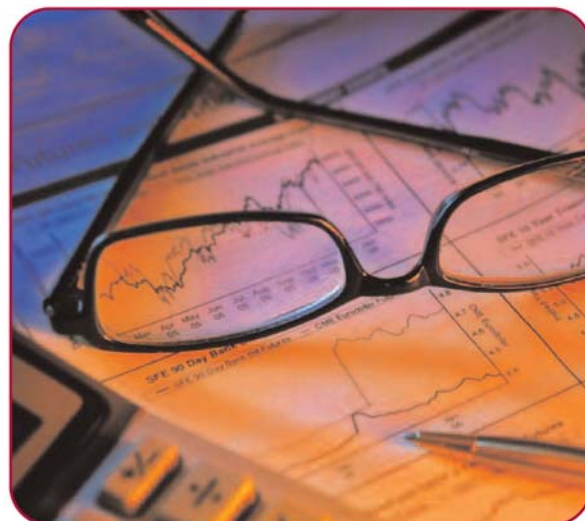


AS/A Level Accounting

(Available for teaching from September 2008)

This course supersedes the current four unit specifications H001/H401 which was introduced for first teaching from September 2006. This revised four unit course introduces candidates to accounting concepts and principles and promotes their application in a range of accounting situations. The full Advanced GCE A Level course provides an excellent foundation for the further study of accountancy at pre-professional and professional levels.



What are the benefits to me and my students of delivering this OCR specification?

- The revised four unit specifications are based on a consultation exercise involving QCA, senior OCR Accounting examiners and existing centres.
- The revised four unit specifications continue to benefit candidates in respect of a reduced assessment burden i.e. six to four units of assessment.
- Course content has been further revised and updated where necessary.
- Weightings across the units now better reflects their relative demands and the volume of content.
- Simple, straightforward assessment, with no coursework
- AS Level provides an introduction to the concepts and principles that underlie accounting theory and practice and enables candidates to develop these concepts and principles within a wide range of applications. At A level, candidates apply the concepts and principles introduced at AS level to the preparation and understanding of company and management accounts.

AS Level

Unit title	Description	Mandatory/Optional?
Accounting Principles	• Introduction to Accounting Principles	Mandatory
	• The Trial Balance	
	• Accounting Concepts	
	• Classification of Expenditure	
	• Changing Asset Values	
	• Ledger Entries and Adjustments	
Accounting Applications	• Final Accounts	Mandatory
	• The Journal	
	• Correction of Errors	
	• Control Accounts	
	• Accounting Adjustments	
	• Organisations and Statements	
	• Sole Trader	
	• Partnership	
	• Clubs and Societies	
	• Analysis and Evaluation of Accounting Statements	
• An Introduction to Budgeting		
• ICT in Accounting		

A2 Level

Unit title	Description	Mandatory/Optional?
Company Accounts and Interpretation	• The Preparation of Final Accounts for Limited Companies	Mandatory
	• Financing	
	• The Role of Accounting Standards	
	• Analysis and Interpretation of Accounts	
Management Accounting	• Budgeting and Budgetary Control	Mandatory
	• Standard Costing and Variance Analysis	
	• Capital Expenditure Appraisal	
	• Stock	
	• Costing and Decision making	
	• Costing Applications	
• Social Responsibility		

How is this qualification assessed?

- All assessment is through timetabled written examination.
- Each question paper contains mandatory questions.
- There is no coursework element.

Examinations series take place every January and June.

Dates of first examinations

AS

First examination available from January 2009.

A2

First examination available from January 2010.

What support will I receive?

Training

OCR INSET is available in the autumn term each year. There are events to help new teachers and to provide feedback on previous examinations.

Publishers

Hodder will publish endorsed resources to support this specification.

Resources

All of the following resources are available to download from the OCR website – www.ocr.org.uk.

- Specimen Assessment Materials for all units.
- Documented commentary on likely responses at both AS and A2 Level.
- A scheme of work for each unit.
- Sample lesson plans for each unit.
- Past papers which can be used as exemplar classroom exercises as AS Level.

For more information please contact the OCR Customer Contact Centre on **01223 553998**, or visit www.ocr.org.uk.