

# New A Level Accounting

## H011 and H411 replacing H001 and H401

Information for OCR centres transferring to **new specifications for first teaching in September 2008**

This document maps the current A Level Accounting specification to the new specification for first teaching in September 2008. It includes information on the changes, support available and an outline of the new specification. It is intended to help ease the transition for Heads of Department and Teachers involved in the teaching of Accounting

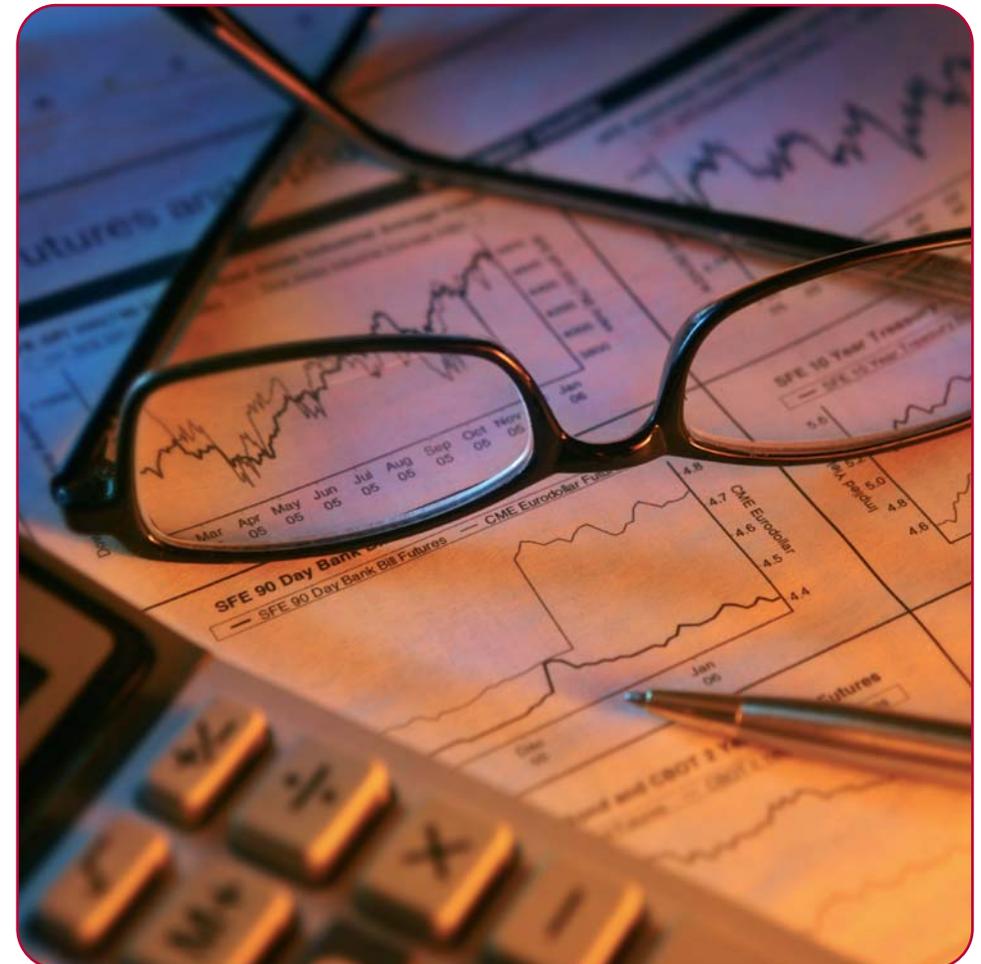
The full specification is available online along with a short questionnaire enabling you to share your comments on the specification and help shape the materials developed to support it. For more information including answers to frequently asked questions visit [www.ocr.org.uk/14-19levels](http://www.ocr.org.uk/14-19levels)

**Current specification – mapping the changes**  
**Outline specification for first teaching September 2008**

**page 2**  
**page 3**

### QCA have stipulated that:

- Number of units required to achieve A Level Accounting is four
- Stretch and Challenge style questions are to be introduced into A2 assessment



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Existing specification		Candidates must complete four units; four mandatory units			
Current unit title	Unit code	What remains the same?	What is changing?	Why is it changing?	Guidance
AS <b>Accounting Principles</b>	<b>F001</b> Mandatory 50% (AS) 25% (A Level) 1.5 hr examination	<ul style="list-style-type: none"> <li>The content from F001 is carried forward into F011.</li> </ul>	<ul style="list-style-type: none"> <li>New unit code F011.</li> <li>UMS reduced from 100 to 80.</li> <li>Weighting reduced from 50% to 40% of the AS GCE and 25% to 20% of the Advanced GCE.</li> </ul>	<ul style="list-style-type: none"> <li>The change in UMS better reflects the relative demands and volume of content across Units F011 and F012.</li> </ul>	<ul style="list-style-type: none"> <li>SAMs, Teacher Support Materials including schemes of work, example candidate work and sample lesson plans.</li> </ul>
AS <b>Financial Accounting</b>	<b>F002</b> Mandatory 50% (AS) 25% (A Level) 1.5 hr examination	<ul style="list-style-type: none"> <li>The content from F002 is carried forward into F012.</li> </ul>	<ul style="list-style-type: none"> <li>Unit title becomes <i>Accounting Applications</i>.</li> <li>New Unit code F012.</li> <li>UMS increased from 100 to 120.</li> <li>Weighting increased from 50% to 60% of the AS GCE and 25% to 30% of the Advanced GCE.</li> <li>A section entitled an <i>Introduction to Budgeting</i> has been added to Unit F012.</li> </ul>	<ul style="list-style-type: none"> <li>The change in UMS better reflects the relative demands and volume of content across Units F011 and F012.</li> <li>QCA have stipulated that AS specifications must include an <i>Introduction to Budgeting</i>.</li> </ul>	<ul style="list-style-type: none"> <li>SAMs, Teacher Support Materials including schemes of work, example candidate work and sample lesson plans.</li> </ul>
A2 <b>Management Accounting</b>	<b>F003</b> Mandatory 25% (A Level) 1.5 hr examination	<ul style="list-style-type: none"> <li>The content from F003 is carried forward into F014.</li> </ul>	<ul style="list-style-type: none"> <li>New Unit code F014.</li> <li>UMS increased from 100 to 120.</li> <li>Weighting increased from 25% to 30% of the Advanced GCE.</li> </ul>	<ul style="list-style-type: none"> <li>To better reflect the order in which the units are likely to be delivered in centres.</li> <li>The change in UMS better reflects the relative demands and content across Units F013 and F014.</li> </ul>	<ul style="list-style-type: none"> <li>SAMs, Teacher Support Materials including schemes of work, example candidate work and sample lesson plans.</li> </ul>
A2 <b>Company Accounts and Interpretation</b>	<b>F004</b> Mandatory 25% (A Level) 1.5 hr examination	<ul style="list-style-type: none"> <li>The content from F004 is carried forward into F013.</li> </ul>	<ul style="list-style-type: none"> <li>New Unit code F013.</li> <li>UMS reduced from 100 to 80.</li> <li>Weighting reduced from 25% to 20% of the Advanced GCE.</li> </ul>	<ul style="list-style-type: none"> <li>To better reflect the order in which the units are likely to be delivered in centres.</li> <li>The change in UMS better reflects the relative demands and volume of content across Units F013 and F014.</li> </ul>	<ul style="list-style-type: none"> <li>SAMs, Teacher Support Materials including schemes of work, example candidate work and sample lesson plans.</li> </ul>

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Candidates must complete four units; four mandatory units.



	New unit title	New unit code	Benefits to me and my learners	Support
AS	Accounting Principles	<p><b>F011</b> Mandatory 40% (AS) 20% (A Level) 1hr examination This question paper has a similar format to that of Unit 2 but contains only two questions. It contains numerical questions and questions requiring answers in continuous prose. Candidates answer <b>both</b> questions.</p>	<ul style="list-style-type: none"> <li>Provides an introduction to the concepts and principles that underlie theory and practice.</li> </ul>	<ul style="list-style-type: none"> <li>Autumn INSET. SAMs and Teacher Support Materials including schemes of work, example candidate work and sample lesson plans.</li> </ul>
AS	Accounting Applications	<p><b>F012</b> Mandatory 60% (AS) 30% (A Level) 2hr examination This question paper has a similar format to that of Unit 1. It contains numerical questions and questions requiring answers in continuous prose. Candidates answer all <b>four</b> questions.</p>	<ul style="list-style-type: none"> <li>Enables candidates to develop concepts and principles within a wide range of applications.</li> </ul>	<ul style="list-style-type: none"> <li>Autumn INSET. SAMs and Teacher Support Materials including schemes of work, example candidate work and sample lesson plans.</li> </ul>

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A2	Company Accounts and Interpretations	<p><b>F013</b> Mandatory 20% (A Level) 1.5 hr examination This question paper has a similar format to that of Unit 4. It contains numerical questions and questions requiring answers in continuous prose. Candidates answer all <b>three</b> questions. This unit contains a synoptic element.</p>	<ul style="list-style-type: none"> <li>Enables candidates to apply the concepts and principles introduced at AS Level to the preparation and understanding of company accounts.</li> </ul>	<ul style="list-style-type: none"> <li>Autumn INSET. SAMs and Teacher Support Materials including schemes of work, example candidate work and sample lesson plans.</li> </ul>
A2	Management Accounting	<p><b>F014</b> Mandatory 30% (A Level) 2hr examination This question paper has a similar format to that of Unit 3. It contains numerical questions and questions requiring answers in continuous prose. Candidates answer all <b>four</b> questions. This unit contains a synoptic element.</p>	<ul style="list-style-type: none"> <li>Enables candidates to apply the concepts and principles introduced at AS Level to the preparation and understanding of management accounts.</li> </ul>	<ul style="list-style-type: none"> <li>Autumn INSET. SAMs and Teacher Support Materials including schemes of work, example candidate work and sample lesson plans.</li> </ul>