



Qualifications and
Curriculum Authority



GCE A level performance descriptions for accounting

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Introduction

Performance descriptions have been created for all GCE subjects. They describe the learning outcomes and levels of attainment likely to be demonstrated by a representative candidate performing at the A/B and E/U boundaries for AS and A2.

In practice most candidates will show uneven profiles across the attainments listed, with strengths in some areas compensating in the award process for weaknesses or omissions elsewhere. Performance descriptions illustrate expectations at the A/B and E/U boundaries of the AS and A2 as a whole; they have not been written at unit level.

Grade A/B and E/U boundaries should be set using professional judgement. The judgement should reflect the quality of candidates' work, informed by the available technical and statistical evidence. Performance descriptions are designed to assist examiners in exercising their professional judgement. They should be interpreted and applied in the context of individual specifications and their associated units. However, performance descriptions are not designed to define the content of specifications and units.

The requirement for all AS and A level specifications to assess candidates' quality of written communication will be met through one or more of the assessment objectives.

The performance descriptions have been produced by the regulatory authorities in collaboration with the awarding bodies.

AS performance descriptions for accounting

	Assessment objective 1	Assessment objective 2	Assessment objective 3
Assessment objectives	Demonstrate knowledge and understanding Demonstrate knowledge and understanding of accounting principles, concepts and techniques.	Application Select and apply knowledge and understanding of accounting principles, concepts and techniques to familiar and unfamiliar situations.	Analysis and evaluation Order, interpret and analyse accounting information in an appropriate format. Evaluate accounting information, taking into consideration internal and external factors to make reasoned judgments, decisions and recommendations, and assess alternative courses of action using an appropriate form and style of writing.
A/B boundary performance descriptions	Candidates characteristically: a) demonstrate knowledge and understanding of accounting principles, concepts and techniques.	Candidates characteristically: a) apply knowledge and understanding of accounting principles and concepts b) select and apply appropriate techniques for use in familiar and unfamiliar situations.	Candidates characteristically: a) analyse problems, issues and situations drawn from the AS specification in a clear, coherent and effective manner, by selecting, ordering and using appropriate data b) evaluate accounting information by taking into account internal and external factors, making reasoned decisions and judgements and, where appropriate, recommending a course of action from alternatives c) use written expression that conveys appropriate meaning, using accurate, specialist vocabulary.
E/U boundary performance descriptions	Candidates characteristically: a) demonstrate a basic knowledge and understanding of accounting principles, concepts and techniques.	Candidates characteristically: a) apply limited knowledge and understanding of accounting principles and concepts b) select and apply some appropriate techniques for use in familiar situations.	Candidates characteristically: a) analyse problems, issues and situations drawn from the AS specification in a limited manner, by selecting, ordering and using some appropriate data b) evaluate accounting information by taking into account internal and external factors, making limited decisions and judgements c) use written expression that conveys some meaning, using limited specialist vocabulary.

A2 performance descriptions for accounting

	Assessment objective 1	Assessment objective 2	Assessment objective 3
Assessment objectives	Demonstrate knowledge and understanding Demonstrate knowledge and understanding of accounting principles, concepts and techniques.	Application Select and apply knowledge and understanding of accounting principles, concepts and techniques to familiar and unfamiliar situations.	Analysis and evaluation Order, interpret and analyse accounting information in an appropriate format. Evaluate accounting information, taking into consideration internal and external factors to make reasoned judgments, decisions and recommendations, and assess alternative courses of action using an appropriate form and style of writing.
A/B boundary performance descriptions	Candidates characteristically: a) demonstrate a depth of knowledge and understanding of accounting principles, concepts and techniques.	Candidates characteristically: a) apply a depth of knowledge and understanding of accounting principles and concepts b) select and apply appropriate techniques for use in familiar and unfamiliar situations, drawn from the AS and A2 specifications, as appropriate.	Candidates characteristically: a) analyse problems, issues and situations drawn from the AS and A2 specifications in a clear, coherent and effective manner: <ul style="list-style-type: none"> • select, order and use appropriate data • evaluate accounting information, taking into account internal and external factors • make reasoned judgements b) recommend a course of action based on appropriate decisions c) use written expression that conveys appropriate meaning, using accurate, specialist vocabulary.
E/U boundary performance descriptions	Candidates characteristically: a) demonstrate some knowledge and understanding of accounting principles, concepts and techniques.	Candidates characteristically: a) apply some knowledge and understanding of accounting principles and concepts b) select and apply some appropriate techniques for use in familiar and unfamiliar situations, drawn from the AS and A2 specifications, as appropriate.	Candidates characteristically: a) analyse problems, issues and strategies drawn from the AS and A2 specifications: <ul style="list-style-type: none"> • select, order and use data • evaluate accounting information, taking into account internal and external factors • make some reasoned judgements b) use written expression adequate to convey meaning, including some specialist vocabulary.