



Written submission: Consultation on the draft Leaving Certificate Accounting specification

NCCA is redeveloping Leaving Certificate Accounting. The aim of this consultation is to obtain the open and honest views of all stakeholders: students, teachers, parents, and other interested parties. The feedback gained from the consultation will inform the work of the development group in preparing the final specification.

NCCA would greatly appreciate your feedback on the draft specification which can be found [here](#).

When providing feedback, observations or comments, please reference the specific section and / or relevant learning outcomes.

The closing date for this consultation is 25th April 2025 at 5pm.

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Respondent's details

What organisation are you submitting on behalf of?

BSTAI – Dublin Branch

Are you consenting to be listed as a respondent to this consultation?

- ☒ Yes
☐ No

If yes, please enter the name you wish to have published in the final report.

Dublin Branch BSTAI

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Rationale, Aim, and Key Competencies [Pages Two, Three and Five]

Rationale: The rationale, page two outlines the nature of Accounting and the role and importance of Accounting in realising the purpose and vision of senior cycle.

Aim: The Aim, page three outlines the over-arching purpose of the subject and the relevance and expected impact of the subject on student learning.

In your opinion, do the rationale and aim capture the overarching purpose and nature of Accounting; the importance of the subject in realising the vision of senior cycle and the relevance and expected impact of this subject on student learning. Please provide specific feedback / observations / comments.

There are some positive aspects in the current rationale and aim, particularly the recognition that Accounting is evolving in industry. The idea of accountants helping to behind the numbers reflects real-world expectations and is worth introducing to students. However, there are serious concerns about how this is being balanced within the new specification. Traditionally, students have chosen Leaving Certificate Accounting because of its clear, structured, and numbers-focused nature. Many students enjoy working with figures and are not necessarily interested in pursuing accounting careers. The new rationale seems heavily influenced by industry needs and career pathways, potentially at the expense of student engagement and wellbeing.

There is a strong fear that we are moving too far away from the core numerical elements that make the subject accessible and appealing to students. Essential foundational skills—such as cash flow, depreciation, and understanding financial statements—must remain central. These are not just academic concepts; they are real-life skills that students will use, regardless of their career path.

The introduction of significant theory content risks making the subject too abstract and less engaging for students who are drawn to the practicality of Accounting. There is also concern that the demands of the new specification are too high for the class contact time we have, and it could lead to student (and teacher) burnout.

If Accounting becomes too theory-heavy, we risk alienating a large cohort of students and may see fewer progressing to study Business or Accounting at third level. The challenge is to modernise the subject without losing the elements that have made it successful and accessible for decades.



In short, the rationale and aim acknowledge important developments in the field, but they do not yet fully reflect the reality of classroom teaching or student needs at senior cycle level.

Key Competencies: Key competencies is an umbrella term which refers to the knowledge, skills, values and dispositions students develop in an integrated way during senior cycle. These competencies are linked and can be combined; can improve students' overall learning; can help students and teachers to make meaningful connections between and across different areas of learning; and are important across the curriculum.

The draft specification sets out examples of how key competencies can be developed in Leaving Certificate Accounting on pages five to eight.

In your opinion, does this section effectively capture the development of student key competencies in Leaving Certificate Accounting? Please provide specific feedback / observations / comments.

While the draft specification outlines the key competencies in a clear and aspirational way, there are concerns about how realistic it is to develop these within the practical constraints of teaching Leaving Certificate Accounting.

Firstly, there is limited clarity around how these competencies are actually meant to be integrated into teaching and learning. More concrete examples, strategies, or lesson ideas would be helpful to support teachers in embedding them meaningfully — especially within the time constraints of a subject that already has a heavy workload. Without this clarity, there is a risk that these competencies may be referenced on paper but not fully addressed in practice.

There's also concern about imbalance. If only a few key competencies are genuinely being developed in Accounting (Only four have been developed in the specification) where does that leave the others? Are we expected to cover all of them, and if so, how? This becomes especially relevant when considering inspections or Whole-School Evaluation, where accountability for key competencies might be expected but not practically achievable.

Additionally, the increased demands of the new specification could lead to wellbeing challenges for both students and teachers. Accounting has traditionally allowed space for structure, confidence-building through clear answers, and a sense of accomplishment. With the shift toward more theory and broader competency development, we worry that creativity, engagement, and student wellbeing might be squeezed out.



In short, while the intention is appreciated, more guidance is needed on how to realistically and effectively integrate key competencies into accounting, without compromising the core skills or overloading both teachers and students.

Strands of study and learning outcomes [Pages Nine to Thirty-four]

Course overview: The course overview sets out the knowledge, skills, values and dispositions for students in four strands. The specification emphasises a non-linear, integrated approach to learning across the strands. The details of the strands are described on pages page nine of the specification.

The details of the cross-cutting themes, Digital Technology in Accounting and Ethics and Sustainability in Accounting are described on pages 10 and 11 of the specification.

In your opinion, does the structure illustrate the connected nature of the strands and the development of student knowledge, skills, values and dispositions in an appropriate way? Please provide specific feedback / observations / comments.

The revised structure of the specification is clearer and more user-friendly than previous versions. The layout makes it easier to see the progression of knowledge and skills across the four strands, and the non-linear approach is a welcome change, allowing for more flexibility in teaching.

However, there are concerns about how some of the cross-cutting themes, particularly Digital Technology in Accounting, will be implemented. While digital skills are undeniably important, there is a worry that too much emphasis on digital tools could take away from teaching and understanding the fundamentals of accounting — especially in areas like management accounting. Students benefit from learning key principles through pen-and- paper methods, as this often strengthens their grasp of core concepts.

There's also uncertainty about what specific digital technologies are being referred to, and whether these reflect what is actually used at third level. More clarity is needed about what digital tools are expected and how much of the course content should be taught digitally. A potential compromise could work well: foundational skills taught using traditional methods, with the AAC (Additional Assessment Component) integrating digital technology. This would allow students to build confidence in the basics while still engaging with relevant digital skills. Confining digital work mainly to the AAC could ensure essential skills aren't lost.

In terms of Ethics and Sustainability, while this is an important and timely theme, it's unclear how it will be meaningfully embedded across all learning outcomes. It



would be helpful to provide more specific examples or case studies to show what this might look like in real classroom practice.

In summary, while the structure is clearer and more thoughtfully laid out, the implementation of the cross-cutting themes needs more detail and flexibility to ensure that core accounting skills are preserved while also embracing modern developments.

Strand 1: The Fundamentals of Accounting [Pages Thirteen to Twenty]

Please provide your views on the learning set out in this strand with reference to

- clarity for planning for teaching and learning
- alignment with the rationale and aims
- opportunities for the development of key competencies and
- access and challenge for all students.

Please provide specific feedback / observations / comments.

The layout of Strand 1, The Fundamentals of Accounting, is clear regarding what students are expected to learn, and it aligns well with the overarching rationale and aims of the specification. It offers a structured approach to the fundamental principles of accounting, which is important for ensuring students are equipped with the foundational knowledge.

However, there are some concerns regarding the key competencies. The strand references only two key competencies, but there is a lack of detailed guidance on how these should be taught or assessed within the context of accounting. This leaves a gap in understanding how to effectively integrate these competencies into lessons, which could result in inconsistent application across different classrooms. More specific examples of how these competencies could be developed within the context of accounting would be beneficial for teachers.

In terms of content, some elements seem too business-oriented and not directly relevant to accounting, such as the focus on the CRO (Companies Registration Office). This seems more suited to a business studies course and less appropriate for an accounting course, especially considering its minimal relevance to the practical skills students will need. For instance, understanding the difference between a sole trader and a company from an accounting perspective is important, but the level of detail proposed seems excessive. It's unclear why such intricate knowledge is required at this level, and it may detract from core accounting principles.



Additionally, there is some ambiguity regarding the depth of content and how much time should be allocated to various topics. For example, the specification outlines certain topics but does not clarify whether these should be covered briefly in a few minutes or extensively over several classes. This lack of clarity makes planning difficult, and if too much detail is expected, it could lead to an overly theoretical approach, which might not engage students.

The outcome verbs used throughout this strand also seem to suggest an equal importance of theory and numbers, yet the balance feels skewed towards theory. This is concerning for students who are more inclined to work with calculations and practical examples rather than abstract theoretical content. Accounting has always been a numbers-driven subject, and the overemphasis on theory, particularly around topics like tax (Outcome 1.7), may lead to a disconnect from the subject's practical application.

Regarding digital accounting skills, it's unclear what tools and technologies are expected to be used. While digital literacy is important, there is no specific mention of the tools that should be used (e.g., Excel), and there are concerns about the practicalities of teaching this content. Teaching digital accounting using iPads is not ideal, as they lack the functionality required for spreadsheet-based work. More clarity is needed regarding the resources required and ensuring that there is adequate computer facilities will be critical for the successful delivery of this component.

In conclusion, while the structure of Strand 1 is clear and aligned with the rationale and aims, there are significant concerns around the depth of content, the integration of key competencies, and the balance between theory and practical accounting skills. More clarity and balance are needed to ensure that the content is accessible and appropriately challenging for all students.

Strand 2: Preparation and Analysis of Financial Statements of a Sole Trader **[Pages Twenty-one to Twenty- Four]**

Please provide your views on the learning set out in this strand with reference to

- clarity for planning for teaching and learning
- alignment with the rationale and aims
- opportunities for the development of key competencies and
- access and challenge for all students.

Please provide specific feedback / observations / comments.



Strand 2, Preparation and Analysis of Financial Statements of a Sole Trader, covers key aspects of financial accounting but raises several concerns related to clarity, the depth of content, and the practical applicability for students.

The strand introduces a considerable amount of theory, which might pose challenges for planning. Many of the outcome verbs suggest an emphasis on explaining concepts rather than engaging in practical calculations. This could potentially hinder the development of practical accounting skills and might not align with the expectations that students have for a more hands-on, numbers-focused subject. The lack of clarity on the level of depth required for certain topics (e.g., outline in 2.5 and essential points of information) makes it difficult to determine how much time and focus should be spent on each area. This could lead to confusion in balancing theory with the necessary practical skills.

While the focus on financial statements is in line with the rationale and aims of equipping students with essential accounting skills, there are concerns that the content goes beyond what is necessary for the intended learning outcomes. For instance, in 2.5, the comparison between sole traders and companies seems excessive for this strand. The inclusion of company-specific content in this section, such as the mention of company accounts and the comparison of time frames for financial statements (i.e., 3 years for sole traders vs. 2 years for companies), might not be appropriate at this stage. This overlap risks making the content unnecessarily complex and could dilute the focus on the sole trader's financial statements.

The strand does provide opportunities to develop certain key competencies, especially around critical thinking and problem-solving. However, the shift towards theory-based outcomes might make it harder to develop competencies related to calculation, practical application, and digital skills. For instance, there is little mention of how students should be encouraged to use digital tools to prepare and analyse financial statements, which could be an important aspect of preparing them for real-world scenarios. The content seems heavily aligned with understanding concepts, but less so with how these concepts are practically applied in the accounting story.

The inclusion of detailed theoretical content may pose a challenge for students who thrive on practical, hands-on learning. The 3-year period for financial statement analysis in 2.4 seems out of place for sole traders, as they typically provide two years of financial data. Furthermore, the question arises as to why the specification demands this extended time frame for sole traders, but a shorter period is expected for companies in other parts of the specification. This



inconsistency could be confusing for students, particularly when the expectation is more aligned with real-world practices that don't typically require this level of detail for sole traders.

Specific Content Issues:

- Phrasing of financial statements: There is some confusion around whether to use Profit and Loss (P & L) or Income Statement. The difference in terminology could cause unnecessary confusion for students, especially at this early stage.
- The comparison of sole traders and companies in 2.5 feels like an unnecessary overlap with other parts of the specification, adding complexity without offering much educational benefit at this level. The risk is that this could become too theoretical and not sufficiently focused on developing students' practical accounting skills.

While Strand 2 provides valuable content on the preparation and analysis of financial statements, the balance between theory and practical application needs to be reconsidered. Reducing theoretical complexity and focusing more on practical calculations could make the strand more accessible and engaging for students, especially given the limited time available. Clearer guidelines on the depth of coverage and the practical relevance of certain topics would also help in making the teaching and learning experience more manageable and effective.

Strand 3: Preparation and Analysis of Financial Statements of a Company [Pages Twenty-five to Twenty-nine]

Please provide your views on the learning set out in this strand with reference to

- clarity for planning for teaching and learning
- alignment with the rationale and aims
- opportunities for the development of key competencies and
- access and challenge for all students.

Please provide specific feedback / observations / comments.

Strand 3, Preparation and Analysis of Financial Statements of a Company, introduces several challenges in terms of clarity and depth of content for second-level students. The scope of this strand, particularly in 3.1.3, seems to extend far beyond the level expected at this stage of education. The number of directives and the level of detail required to understand the legal and regulatory environment of accounting can be overwhelming, and it's not clear how many of these will have a



direct impact on accounting practices. This risks turning the course into a law-focused subject rather than maintaining its accounting focus.

For second-level students, clearer boundaries are needed to prevent the syllabus from becoming too industry-driven and disconnected from the practical accounting skills they need. Remember the leaving cert is a level 5 on the NQF

The term ‘recognise’ used in the specification raises further concerns. Without a clear definition of what level of detail is expected, teachers may struggle to understand whether this requires a surface-level understanding or a deeper, more technical knowledge. This lack of clarity can lead to inconsistent teaching and confusion among students. Additionally, the creeping syllabus—where content continues to expand, especially with the influence of industry changes—raises concerns about the practical implications of keeping up with updates. Given the two-year examination rule, it’s unclear how frequently this content may change, which could lead to an unfair burden on both students and teachers trying to stay current with evolving industry standards.

One positive aspect is the inclusion of ratios, which gives students valuable tools for financial analysis. However, other areas, such as segmental reporting in 3.4, are introduced without sufficient detail in the glossary, leaving students and teachers to potentially guess at the level of depth required for this topic. This lack of explanation could be a barrier to effective learning and planning.

A significant concern is that much of the content in this strand is more aligned with industry practices and is not typically covered until the second year of an accounting technician course or higher levels of study. (NQF Level 6 and level 7). This mismatch between the expected level of knowledge and what is appropriate for second-level students (Level 5 NQF) raises the question of whether students are expected to grasp concepts that are too advanced for their level. This can lead to frustration, disengagement, and difficulty in making real-world connections with accounting.

The sustainability aspect is also problematic. The language used in this section should align more closely with the language used in Leaving Certificate Business (e.g., ESG model) to ensure consistency across subjects. Without this alignment, students may struggle to make connections between subjects, especially those studying both business and accounting. Additionally, the heavy theoretical focus, combined with advanced industry-specific terminology, risks alienating students and potentially discouraging them from pursuing accounting further. The complexity of language and theory in this strand could make the subject feel inaccessible to many students, particularly those who may not already have a strong foundation in accounting.



While Strand 3 covers important and relevant topics, the clarity around the level of detail required is lacking, and the content often feels too industry-oriented for second-level students. The complexity of the language and the advanced nature of some

topics could lead to disengagement and make the course feel disconnected from the practical skills students need. More balance is needed between theory and practical application, as well as greater clarity in expectations, to ensure that all students have access to an appropriately challenging and engaging learning experience.

NOTE – It must be noted that under ‘3.4 key notes for the Ltd company financial statement’ the third bullet point ‘Segmental Reporting ‘ Is not listed in the glossary terms at the back of the specification. It was noted (by a person on the development group) that this term was not there previously. This is disappointing to hear as it must have been added later on and what other Learning outcome have been added un know to the group. Another teacher pointed out that this term is very complex and should part of a level 5 course due to it complexity. This bring up the question is the student really at the centre of this specification?

Strand 4: Informed Decision Making [Page Thirty to Thirty-Four]

Please provide your views on the learning set out in this strand with reference to

- clarity for planning for teaching and learning
- alignment with the rationale and aims
- opportunities for the development of key competencies and
- access and challenge for all students.

Please provide specific feedback / observations / comments.

Strand 4, Informed Decision Making, introduces some important concepts, but there are several areas that could benefit from additional clarity and consideration, particularly in terms of practical application and student engagement.

The strand introduces some new concepts, such as make/buy analysis and sunk costs, which may be unfamiliar to students at this level. While these are important topics in decision-making, it would be helpful to have more specific guidance on how to approach teaching them. The outcome verbs in this section tend to focus heavily on theory, which could lead to an emphasis on conceptual understanding rather than practical application. This may create challenges when planning lessons, as teachers may struggle to balance the theoretical with the practical



aspects of the decision-making process. More explicit guidelines on how to incorporate real-world examples or case studies could help students connect theory with practice.

The concepts in Strand 4 align with the overall rationale of developing students' decision-making skills, but the focus on theory in the outcome verbs may not fully reflect the practical, hands-on approach that accounting typically emphasizes. The inclusion of topics like breakeven analysis and the decision between make vs. buy adds value to the rationale, as these are essential business skills. However, the theoretical emphasis on topics like sunk costs could detract from the practical skills students are likely to need. A more balanced approach, integrating decision-making models with real-world financial scenarios, would better align with the aim of making students more competent in applying accounting principles to business contexts.

The development of key competencies in this strand seems to be focused more on conceptual understanding rather than the application of knowledge. While students may gain insights into decision-making processes, such as breakeven analysis and sunk costs, the lack of emphasis on practical tools or digital literacy limits the potential for developing skills like data analysis or the use of digital technologies in decision-making. Given that technology plays a significant role in modern business, it would be beneficial to have more explicit opportunities for students to engage with digital tools. For example, the breakeven analysis in 4.6 could be a prime opportunity to integrate software and spreadsheets into lessons, but more clarity is needed on which software should be used and how it aligns with the teaching of this topic.

The content in Strand 4 is valuable for decision-making skills, but the level of complexity in some areas may be a challenge for students who struggle with more theoretical material. For instance, while breakeven analysis is a vital skill, the use of technology in this area (as indicated in 4.6) could create barriers if students are not familiar with the prescribed software or lack access to the necessary tools. The lack of clarity about the prescribed software raises concerns about whether all students will be able to access and fully engage with the material. It would be helpful to ensure that any technology requirements are clear and that schools have the resources to support the use of this software, so that all students have an equitable opportunity to succeed.

While Strand 4 introduces important decision-making concepts, the balance between theory and practice could be improved. More clarity on the use of technology, clearer guidelines on how to teach complex topics like sunk costs, and a greater focus on practical application could enhance the learning experience and make the content more accessible and engaging for all students.



Additional Assessment Component (AAC) [Pages Thirty-seven to Forty-one]

Applied Accounting is designed to motivate and support students in demonstrating their knowledge, skills and understanding of accounting through practical applications of accounting principles. It provides an opportunity to integrate practical, real-world applications into students' learning. Through this component, students engage with adapted realistic financial scenarios, demonstrating their capacity to manage, analyse and interpret accounting data to identify the current and/or potential future financial position of a business and present recommendations. The Applied Accounting AAC is designed to give students practical opportunities to apply the knowledge, skills, values, and dispositions developed through their engagement with the learning in the specification. Students will also apply the key competencies developed through their engagement with Leaving Certificate Accounting, including numerical reasoning critical thinking, problem-solving, self-management, and effective communication as they complete this component.

The component will be completed in an environment as prescribed by the SEC and will be completed using a prescribed software application, guided by a brief which will be published annually by the SEC. This brief will set out the specific requirements of the AAC and will also support teachers in planning for teaching learning and assessment to support students in focusing on the knowledge, skills, values and dispositions that will be required to complete the AAC. Please provide specific feedback / observations / comments on the AAC in Leaving Certificate Accounting with reference to how the AAC might motivate students, how it aligns to the learning outcomes in the specification and how it facilitates the development of key competencies.

The Additional Assessment Component (AAC) has the potential to be a motivating and engaging experience for students, as it encourages them to apply their knowledge and skills to real-world scenarios. This practical application of accounting principles can provide a deeper understanding and reinforce the relevance of the subject in everyday business contexts. However, there are several concerns regarding the implementation and feasibility of this assessment.

One of the primary issues is the amount of content expected to be covered by students within the time allocated. The requirement for students to demonstrate critical thinking, problem-solving, and self-management within a set timeframe may be overwhelming. Given the complexity of the tasks and the need for students to engage deeply with accounting principles, it is questionable whether a timed



experience is the most suitable form of assessment for this type of task. The pressure of completing such a comprehensive assignment in a limited time could undermine the potential for meaningful learning and fair assessment.

Unlike other subjects where the AAC is cumulative, accounting's AAC is described as a timed assessment, and it's not clear if students can use materials during the lead-up to the assessment. Other subjects allow students to build towards the AAC over time, but it is not specified whether Accounting will follow this model or whether it will be treated as a mini exam. If it is the latter, the expectations may be too high, and students may struggle to perform under such pressure.

Furthermore, there are concerns about student wellbeing and the timing of the AAC, especially if it coincides with other subjects' AACs or takes place during critical times in the school year, such as the Easter holidays. Given the workload and stress that students face in their final year, the timing of the AAC should be carefully considered to avoid exacerbating stress levels.

The technology requirements for the AAC are also a concern. Schools may not have consistent access to the necessary resources, and the prescribed software could create challenges, especially if some students are unfamiliar with the tools or lack access to technology. Clarity on what software will be used and the level of technological proficiency required would help in preparing students for the assessment.

Another important issue is the uniformity of the brief for both Ordinary Level (OL) and Higher Level (HL) students. If the same brief is used for both levels, it raises the question of whether it will be appropriately differentiated to account for the different abilities and needs of OL students. More consideration should be given to the specific needs of OL students, as they may require a different level of challenge. It would be helpful to see examples of the brief for both levels to ensure that the expectations are reasonable and that the assessment is equitable for all students.

Alignment with the specification is another concern. The AAC appears to require a high level of theoretical knowledge and practical application, but the lack of clarity on how it aligns with the learning outcomes in the specification creates uncertainty. Without a clear understanding of how the AAC ties into the broader curriculum, it's difficult to determine if the assessment accurately reflects the learning objectives or if students are being asked to do more than is expected at this level.

Finally, some suggestions for improving the AAC include outlining the topic in



advance—perhaps during 5th year—so that students have ample time to learn the material and feel confident going into the assessment. This would allow for better preparation and reduce the pressure on students in their final year. Additionally, if the content and requirements of the AAC are seen as too overwhelming, a more streamlined and focused assessment could help ensure that the objectives are met without causing undue stress on students.

In conclusion, while the AAC has the potential to motivate students and foster the development of key competencies, there are concerns about its feasibility, fairness, and alignment with the specification. The timing, clarity on resources, and differentiation for OL students need to be addressed to ensure that all students can engage meaningfully with the assessment without feeling overwhelmed.

Supports for Successful Enactment

Please provide specific feedback / observations / comments on supports that might be needed for successful enactment of this subject specification.

To ensure the successful implementation of this subject specification, it is essential that adequate supports are provided to both teachers and students.

Firstly, there are concerns regarding the 1-day digital training currently planned. For many teachers, this will not be sufficient to effectively teach digital accounting tools and methodologies. Teachers need more comprehensive training to ensure they feel confident using these resources in the classroom. Without proper training, teachers may struggle to integrate digital tools effectively, potentially impacting the quality of teaching and student learning. A more robust training program that extends beyond a single day and offers hands-on practice would be beneficial.

Moreover, there needs to be clarity regarding the resources that will be available to support teaching. Teachers need to know what digital tools, materials, and platforms will be provided or recommended, as this will greatly influence the way they plan their lessons. Clear communication around the resources available will allow teachers to prepare appropriately.

In addition to this, there should be ongoing support in the form of videos and other resources tailored for both teachers and students. These could cover the digital tools, specific content areas of the curriculum, and best practices for teaching and learning. Providing such resources will ensure that teachers are not left to navigate new content or technologies without guidance.



Another important consideration is the training schedule. Teachers should have the opportunity to attend both Business and Accounting training sessions without having to choose between the two. Given the cross-disciplinary nature of these subjects, it is crucial that teachers have access to professional development in both areas to ensure they are well-equipped to deliver the full breadth of the curriculum.

Finally, infrastructure and resource availability will be key to the smooth rollout of the new specification. There is already significant pressure on schools' computer rooms and digital resources, and the rollout of the Additional Assessment Component (AAC) for multiple subjects may put additional strain on these facilities. Schools need sufficient resources and infrastructure to support these changes, including access to the necessary technology and support staff to manage the increased demand.

In conclusion, while the new specification offers exciting opportunities for students, successful enactment will require comprehensive teacher training, clear communication of available resources, and sufficient infrastructure support. Addressing these areas will ensure that both teachers and students are adequately prepared to meet the demands of the curriculum.