



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 15th April 2025 at 5pm.

Data protection and open data section

NCCA is committed to protecting your privacy and does not collect any personal information about you through this written submission, other than information that you provide by your own consent. Where a respondent selects 'yes' to the question: *Are you consenting to be listed as a respondent to this consultation*, respondents are consenting to having their name / organisation's name published in the final report as respondents to the consultation.

Where a respondent selects 'yes' to the question: *Are you consenting for your submission to be published*, respondents are consenting to having their submission published on ncca.ie.

Any personal information you volunteer to the NCCA will be respected and NCCA will apply the highest standards of security and confidentiality in accordance with GDPR (2016) and the Data Protection Acts (1998 - 2018). Further information on the NCCA's Data Protection Policy can be found at <https://ncca.ie/en/legal-disclaimer-and-data-protection/>.

NCCA, as a public body operating under the Open Data and Public Service Information Directive (2021), is required to publish publicly funded research. In accordance with this Directive, any data from this will be anonymised and aggregated and only made available after the final report is published. This is expected to be in June 2025. All open data is made available alongside the report itself on the website www.ncca.ie

NCCA may use the data you provide in the form of quotations. Where this happens, the quote will be anonymised.



Respondent's details

What organisation are you submitting on behalf of?

Office of the Revenue Commissioners

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.

Office of the Revenue Commissioners

Are you consenting to have the submission published on ncca.ie?

☒ Yes

☐ No



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.

The rationale cites that accounting provides “a language that allows organisations to communicate their financial performance and position to stakeholders, as well as providing important information for the effective and efficient running of the organisation.” Revenue believes that the inclusion of basic tax elements, as well as information regarding the provision of documents to stakeholders, within which Revenue would be included, support this rationale. We also believe that this supports the cited aims, including “develop[ing] an appreciation of the importance of financial literacy in their lives, careers, and the world around them” and being “able to apply their learning to a range of real-life personal and professional experiences”.

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.

N/A



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.

N/A

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.

As the majority of individuals will encounter taxes in relation to their own personal taxes, if not in a professional capacity, Revenue believes that the inclusion of basic tax elements in this strand (Learning Outcome 1.7) aligns with the aim as listed above. The inclusion of teachings in relation to payroll system, which requires consistent, regular communication with Revenue in relation to submission of employee details will also provide significant benefits for students. Learning Outcome 1.9 also refers to the preparation of, among other things, tax records. Revenue recognises that many businesses and sole traders utilise software applications to assist them with the preparation of financial documents, including tax-related documents. Therefore, Revenue believes that the inclusion of



teachings in relation to software applications will benefit students by providing students with experience in using these tools in real-life situations.

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.

There are many considerations that individuals must consider when deciding whether to trade as a company or a sole trader, including the tax implications. The inclusion of a Learning Outcome in relation to these tax differences will assist students and potential future accountants/ business owners in their decision making.

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.

Revenue supports the inclusion of Learning Outcome 3.2, which includes “managing items specific to companies, including [...] Corporation Tax”. Education in relation to Corporation Tax requirements will benefit students who may, as future accountants, be seeking to assist companies or who may seek to establish their own companies in future.



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.

N/A

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.

N/A

Supports for Successful Enactment



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

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