



**NCCA**

An Chomhairle Náisiúnta  
Curaclaim agus Measúnachta  
National Council for  
Curriculum and Assessment

# Background paper and brief for the review of Leaving Certificate Accounting

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## Introduction

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The Senior Cycle Review: Advisory Report (NCCA 2022a) was published in March 2022 following the response from the Minister for Education, Norma Foley, TD. Actions outlined in the Advisory Report include a review of existing curriculum components - subjects, modules, and programmes. In March 2022, the Minister for Education requested that NCCA undertake a series of actions to support the realisation of her vision for a redeveloped senior cycle as set out in [Equity and Excellence for All](#) (Department of Education, 2022.) One key action set out in this plan was that a schedule of senior cycle subjects and modules for redevelopment be prepared for approval by the Minister.

NCCA subsequently prepared a schedule of subjects for review, which was organised into a number of tranches. The redevelopment of Tranche 1 subjects will be completed in 2024 for introduction to schools in 2025. The redevelopment of the specification for Leaving Certificate Accounting is included in Tranche 2, which will be completed in 2025 for introduction to schools in September 2026.

This paper provides a context for the review of Leaving Certificate Accounting and has also been informed by the views of teachers, school leaders and students gathered through a programme of school visits conducted in a representative sample of schools.

It begins by considering the background of Accounting as a senior cycle subject with Section 1 presenting an overview of the current context, including consideration of relevant policy developments within both education and the world of accounting. Section 2 sets out how Leaving Certificate Accounting is currently provided for within the Irish curriculum, before focusing in more detail on the current Leaving Certificate Accounting syllabus. Section 3 then details insights garnered from the school visits into the lived experience for schools, teachers, and students. Section 4 considers similar education opportunities internationally and presents an overview of four different jurisdictions. Section 5 draws on the previous three sections to categorise and briefly discuss some issues identified for consideration in the development of a new specification for Leaving Certificate Accounting before finally setting out a proposed brief for the development of the new specification in Section 6.



## 1. Background and context

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This section provides an outline of the most significant recent changes in post-primary education, developments in further and higher education and considers the policy initiatives and developments in the world of business and finance that are most relevant to the development of Leaving Certificate Accounting.

The current [Leaving Certificate Accounting syllabus](#) was introduced in 1995 and first assessed in 1997. The course was designed as a 'follow on' from Junior Certificate Business Studies, but provision was made within it for students to study the subject ab initio on entering the Leaving Certificate programme, without the benefit of studying Junior Certificate Business Studies (DES, 1995). Since the introduction of the current syllabus, the education landscape, potential student pathways and the broader accounting and finance landscape have changed significantly. This section will now explore some of the most significant changes relevant to the redevelopment of Leaving Certificate Accounting.

### Post-primary education

From a curriculum perspective, in 2015 a revised subject specification for Junior Cycle Business Studies was introduced in school in line with the Framework for Junior Cycle (DES, 2015). This replaced the Junior Cycle Business Studies syllabus which was introduced in 1989. The main changes included the introduction of two Classroom-Based Assessments (CBAs), a focus on key skills and the removal of the requirement for Business Studies students to sit two terminal written examination papers at Higher level.

At senior cycle, the publication of the [Senior Cycle Review: Advisory Report](#) (NCCA, 2022) set out an agreed purpose for senior cycle education and outlines a vision for the redevelopment of senior cycle that is underpinned by a set of guiding principles. Responding to this report, Minister Foley initiated a programme of senior cycle redevelopment. As part of this redevelopment, a set of student key competencies are being embedded across learning outcomes in new and redeveloped subjects and modules.

In terms of business-related education, financial literacy for young people is seen as an increasingly important consideration. The Competition and Consumer Protection Commission (CCPC) [Financial Capability and Wellbeing in Ireland](#) study and both the draft European Commission Framework for Children and Young People and the OECD International Network on Financial Education highlighted the need for young people to become more critically aware of financial, consumer and legislative issues. Reflecting the importance afforded to student financial literacy, the Department of Finance is currently developing Ireland's first national financial literacy strategy.

Within the broader education policy landscape, the [Digital Strategy for Schools to 2027](#) focuses on the potential of digital technology within the curriculum and places an increased emphasis on the role of digital technology in supporting and enhancing teaching, learning and assessment and in fostering the development of student key competencies. The potential of digital technology to enhance teaching, learning and assessment of Leaving Certificate Accounting is of particular

significance due to wide range of applications and software packages used to support accounting procedures and practice as discussed later in this section.

### **Further education and training, and higher education**

The establishment of the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) in 2020 has led to a renewed focus on further education policy and Further Education and Training (FET). This includes the development of the [Action Plan on Apprenticeship 2021 - 2025](#) which places a focus on fostering skills development and creating new opportunities in a range of occupations and industries, including financial services. Apprenticeship opportunities include training as an accounting technician which can be used to progress to a full qualification in accountancy or continued studies in relevant third-level colleges, to become an international financial services associate or an international financial services specialist working in data analytics, Fintech (Financial technology) or Regtech (Regulatory technology). The landscape in Higher Education has also changed and diversified with accounting-related opportunities available in a wider variety of courses in the Banking and Financial Services sector. These include broader commerce and business degrees and more specialised courses in areas such as accounting and finance, financial mathematics, and investment management. Competencies such as critical thinking, problem solving, communication and self-management are considered important in these areas.

### **Broader accounting policy developments**

Beyond education many changes have taken place in the world of accounting. Firstly, the breadth and depth of the profession is expanding. Traditionally the industry focused on technical financial accounting, however a range of other skills are now important, including the need for the accounting professional to critically review all types of information and communicate insights and advice about that information. Accountants need to be able to track and understand key business trends in the external environment and must now provide specialist advice and opinions on the overall performance of a business in terms of day-to-day profitability as well as the growth in sustainable longer-term value.

Software development and innovation coupled with extensive high-speed broadband access has led to dynamic changes to accounting practices and procedures. Specific advances in accounting software for double entry bookkeeping and accounts production include, for example, Quick Books and Sage which are mainly used by those working in accounting practice. Larger multinational companies would tend to use packages such as Oracle or SAP for their internal accounts and these are generally integrated into their other systems, for example in the area of sales. Spreadsheet applications such as Excel are also widely used as they facilitate both basic and complex calculations and also data summarisation and validation.

Ethics is a significant aspect of accounting and accounting practice. The Consultative Committee of Accountancy Bodies-Ireland (CCAB-I) is the umbrella group of the four main accountancy bodies in Ireland. Becoming a member of one of these requires accounting practitioners to abide by their regulations and guiding principles including ethical practice. These accounting bodies help members by providing a framework or code of ethics within which they can make ethical decisions. Fostering an appreciation of ethical practice and an understanding of the principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour is an essential consideration for accounting professionals. Sustainability is also an area of increasing concern in accounting practice. Chartered Accountants Ireland (CAI) have



highlighted the need for accounting practitioners to have greater knowledge in the area of sustainability. Accountants can assist companies in building resilience, becoming more sustainable and measuring and reporting on sustainability. A stronger emphasis can be placed on the Environmental, Social and Governance (ESG) factors, including reporting beyond financial performance and providing insights into sustainable practice and environmental and societal impact.

In addition to the changing policy context for accounting there have been significant changes in accounting regulations, including the conceptual framework of accounting (the fundamental accounting concepts in Statement of Standard Accounting Practice 2 (SSAP2). The current accounting syllabus includes SSAP2. SSAP2 was issued by the Accounting Standards Committee in 1971 and it defined four fundamental accounting concepts, namely, the going concern concept, the accruals concept, the consistency concept, and the prudence concept. Financial Reporting Standard 18 (FRS 18) replaced SSAP2 in 2001 incorporating elements to the statement of principles. FRS 18 has been superseded by FRS 102 and is the Financial Reporting Standard applicable in the UK and Republic of Ireland for accounting periods beginning on or after 1 January 2015. Also of significance in an Irish context are the International Financial Reporting Standards (IFRS) which are published by the International Accounting Standards Board (IASB). Irish companies have the choice to prepare their accounts in accordance with either Irish and UK Generally Accepted Accounting Principles (GAAP) or under IFRS.

These dynamic changes mean that redevelopment of Leaving Certificate Accounting is now timely as the sustained growth of the Irish economy has seen an increase in demand for accounting and finance-related professionals. Furthermore, there is an increased demand in industry roles, business process transformation, data analytics, regulatory technology, Fintech, compliance, and risk management. The redevelopment of Leaving Certificate Accounting provides an opportunity to ensure that learning in this subject is relevant for students as they transition to a range of post-school aspirations which may be finance-related or beyond the field of accounting and finance.

## Section Summary

- The syllabus for Leaving Certificate Accounting was revised in 1995 and was first assessed in 1997.
- Since 1995 there have been many changes in both the fields of education and finance. There is increasing emphasis on the importance of financial literacy for all young people.
- Junior Cycle Business Studies has been revised and most recently, senior cycle redevelopment has seen the development of a set of student key competencies.
- The range of potential student pathways has significantly diversified since 1995 with a range of further education, training, and higher education finance-related opportunities available.
- The accountancy profession is no longer focused only on technical financial accounting and requires a range of additional skills, including the need for the accounting

professional to critically review all types of information and communicate insights and advice about that information.

- Ethics has become an important aspect of the accounting profession, and this is reflected in changes to legislation and in a range of regulations, while there is also an increasing emphasis on environmental, social and governance (ESG).
- Digital technology is widely used in accounting practice. Specific accounting software is used in accounting practice firms and large multinational companies for double entry bookkeeping and the production of accounts.
- Accounting regulation has changed significantly since 1995 and this is particularly evident in the areas of SSAP2, FRS 18, FRS102, Irish and UK GAAP, and IFRS.

## 2. Accounting in the curriculum

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This section provides an overview of accounting-related learning within the Irish curriculum and outlines opportunities for accounting-related learning in post-primary education. It then focuses on participation rates in Leaving Certificate Accounting, outlining the uptake of the subject and explores the most recent Chief Examiner's report from the State Examinations Commission before finally drawing on the valuable insights gained through focus groups conducted in schools offering Accounting, which provides a rich picture of the experience of teachers and students of Accounting, and some perspectives from school leaders.

### Junior cycle

#### Junior Cycle Business Studies

A new [Junior Cycle Business Studies specification](#) was introduced to schools in 2015 replacing the Junior Certificate Business Studies syllabus (1989). The specification focuses on improving students' understanding of the business environment and on developing skills for life, work, and further study through the three inter-connected strands: Personal Finance, Enterprise, and Our Economy. Links to Accounting are most prevalent in the learning outcomes outlined in Personal Finance and Enterprise. Topics addressed in these outcomes include income, expenditure, budgeting, cash flow, cash account and final accounts. One of the three options within CBA1 provides students with an opportunity to identify and research a financial challenge for a consumer or an organisation (for-profit or not-for-profit). As part of this project, students investigate a chosen financial challenge, evaluate their findings, and develop an action plan.

#### Other areas of Junior Cycle

A new [Junior Cycle Mathematics specification](#) was introduced in schools in 2017. This specification focuses on developing students' ability to think logically, strategically, critically, and creatively through the unifying strand and the four contextual strands: Number; Geometry and trigonometry; Algebra and functions; and Statistics and probability. Accounting-related learning is most prevalent in the Number strand. In the junior cycle [specification for Home Economics](#) students have an opportunity to explore budgeting as part of Consumer Competence.

### Senior cycle

Students at senior cycle have the opportunity to study Leaving Certificate Accounting through the **Leaving Certificate Established (LCE)**. Schools may offer the subjects of Accounting, Economics and Business to LCE students. A revised [Leaving Certificate Economics specification](#) was published in 2018 and examined for the first time in 2020, and aims to stimulate students' curiosity and interest in the economic environment and how they interact with it. It develops a set of skills, knowledge and values that enables students to understand the economic forces which affect their everyday lives, their society, and their economy at local, national, and global levels, making them more informed as decision-makers. Leaving Certificate Business is currently being redeveloped to support the realisation of the purpose and vision for a redeveloped senior cycle. A revised specification is due to be introduced into schools in September 2025.

In **Transition Year (TY)**, schools have a high degree of autonomy when designing their own programme, therefore Accounting or related learning may or may not form part of the individual school programme. In recent years a number of accounting and finance-related modules have been developed by professional bodies and organisations to support finance-related education in

Transition Year. Many TY students also take part in enterprise-related activities and have an opportunity to learn about managing the finances of a mini-company, including developing an understanding of cash flow statements and final accounts. A new Programme Statement for TY will be introduced in schools in September 2024. The Student Dimension of *Being a learner* makes reference to students becoming more skilled with digital technologies, both as a user and a creator which would support the development of digital competencies that could be useful in the study of Accounting while the Student Dimension: *Career exploration* and could promote the study of LC Accounting.

The **Leaving Certificate Vocational Programme (LCVP)** includes two Link Modules - *Preparation for the World of Work* and *Enterprise Education*. Through their engagement in *Enterprise Education* students have an opportunity to plan and run their own enterprise activities which may include a focus on managing finances in the mini-enterprise. The LCVP Link Modules are also under review after part of Tranche 2.

## Leaving Certificate Accounting

As mentioned previously, the current [Leaving Certificate Accounting syllabus](#) was introduced in 1995. It sets out the rationale for the subject where it is seen as fostering a unique combination of values, attitudes and skills and as being relevant to the present and future lives of young people. The syllabus aims to:

- contribute to a balanced and appropriate general education, leading to the personal and social development of each student, together with a fostering of the concept of accountability.
- create an awareness of the business environment dimension in our lives and to provide each student with knowledge, understanding and skills leading to personal competence and responsible participation in this changing and challenging environment.
- provide an area of study that will encourage initiative and develop in each student self-reliance, mental organisation, clear and logical thinking, mental agility, critical skills, planning habits, methods of investigation and processes whereby accuracy can be ensured.
- offer a subject on the curriculum that is mainly of a practical application, and which develops in each student numeracy and a knowledge and understanding of business and enterprise through the use of figures, computations, and statistics.
- expose students to aspects of business and enterprise with a view to career and working life, additional studies in accounting or as a basis for further education. (DES, 1995 p.4).

The Leaving Certificate Accounting syllabus content focuses on fundamental accounting concepts, regulation, general and specialised accounts, and proposes the inclusion of IT and digital applications. The areas and types of accounting records set out within the syllabus are as follows:

- The conceptual framework of accounting (including the fundamental accounting concepts in SSAP2)
- The regulatory framework of accounting
- Accounting records, to include:

Double entry bookkeeping  
Bank reconciliation statement  
Control Accounts  
Suspense Accounts  
Sole Traders  
Company Accounting, to include:  
Share capital, reserves, and loan capital  
Financial statements of limited companies  
Appreciation of annual reports of public limited companies (HL).

- Specialised accounts, to include:
  - Manufacturing accounts
  - Stock
  - Club accounts and accounts of a service firm
  - Departmental accounts
  - Farm Accounts
  - Incomplete records
  - Cashflow statements
  - Analysis and interpretation of financial statements
  - Management Accounting
- Information technology and computer applications in accounting.

In relation to *Information technology and computer applications in accounting* the 1995 syllabus suggests that 'on completion of this topic students should be able to have an adequate knowledge of the role of computers and information technology in a modern business and be able to use computers to deal with specific areas of the syllabus' (DES, 1995 p. 20). It was envisaged that this would be reflected through two modes of assessment: a terminal written examination and a computer-based assignment. The [Accounting Guidelines for teachers](#) note that this was referred for further exploration and consideration. The computer-based assignment was subsequently not introduced and therefore assessment in Accounting is based on a final written paper which is taken by students at either Higher level or Ordinary level.

### **Leaving Certificate Accounting in focus**

This sub-section explores participation rates in Leaving Certificate Accounting drawing on statistics from the State Examinations Commission (SEC) and provides an overview of assessment for certification and some broad insights into student engagement with different areas of the current Leaving Certificate Accounting syllabus based on the most recent report of the SEC Chief Examiner for Accounting in 2018.

### **Student participation**

Table 1 below provides an overview of student participation since 2019 while Table 2 compares participation in the 3 LC business subjects. These statistics indicate that Accounting is the second

most popular of the three business subjects available at senior cycle and between 12-14% of students have been choosing the subject annually.

**Table 1: Number of students sitting Leaving Certificate Accounting at higher and ordinary Level 2019-2023**

Year	Higher Level	Ordinary Level	Total Candidates	Total LC candidates	Accounting as a % of total candidates
2023	5,051	2,007	7,058	58,006	12.17%
2022	5,926	1,809	7,735	58,056	13.32%
2021	6,872	1,454	8,326	59,852	13.91%
2020	6,316	1,790	8,106	57,569	14.08%
2019	6,095	1,812	7,907	56,071	14.10%

**Table 2: Percentage of students sitting Leaving Certificate business subjects 2019-2023 (SEC Annual Examination Statistics 2019-2023)**

Year	Accounting	Business	Economics
2023	12.16%	32.8%	8%
2022	13.3%	33.5%	9%
2021	13.9%	30.2%	9.1%
2020	14%	31%	9%
2019	14%	30.9%	10.4%

### Assessment for certification

The Accounting examination at both Ordinary and Higher levels includes one written examination paper. Both the higher level and ordinary level examinations are of three hours duration and have 400 marks available to candidates.

Both examinations consist of three sections:

- **Section 1 Financial Accounting:** This section has four questions (Numbers 1 - 4). The first question (A or B) carries 120 marks and will involve the preparation and completion of a Profit and Loss Account and Balance Sheet for a Sole Trader, Limited Company, Departmental or Manufacturing Company. The remaining three questions carry 60 marks each. These can be drawn from across the Financial Accounting section of the syllabus. Candidates answer either question 1 (A or B) only OR answer any two of the remaining three questions in this section.

- Section 2 Financial Accounting: This section has three questions (Numbers 5 - 7). Each question carries 100 marks. Candidates answer two of these questions. These can be drawn from across the Financial Accounting section of the syllabus.
- Section 3 Management Accounts: This section has two questions (Numbers 8 and 9). Each question carries 80 marks. Candidates answer one of these questions. These are drawn from across the Management Accounting section of the syllabus.

There are two main differences between assessment at higher and ordinary level. Firstly, in terms of syllabus content, where some material is designated higher level only, and secondly, in terms of student expectations. At higher level students are required to demonstrate a more in-depth knowledge and understanding of the concepts and issues as well as a greater proficiency in skills, applications, and analysis.

### Insights from the Chief Examiner's Report 2018

The most recent Chief Examiner's Report for Accounting was published after the 2018 examination and provides data on how well the candidates achieved the objectives of the course in the final examination. The Chief Examiner notes that there is good evidence of recall, knowledge of formulae and terminology but somewhat less so in terms of higher order skills such as when asked to 'distinguish' or apply their knowledge and understanding or to evaluate or comment on aspects of the company performance such as profitability. In some cases, students were not as proficient in double-entry skills as would be expected, and this was an issue at ordinary level in particular.

Based on these observations, the Chief Examiner stated that Accounting should be studied for understanding, and highlighted the importance of teaching approaches that provide opportunities for students to apply the knowledge and skills acquired in a wide variety of contexts across the entire syllabus. This should include opportunities to analyse data, to make decisions and communicate conclusions. The report advises that candidates should ensure that all parts of the syllabus are fully prepared during studies and cautions that attempting to predict the examination paper and omitting elements of the syllabus is not without risk in terms of future examination papers.

## Section Summary

- A new Junior Cycle Business Studies curriculum specification was introduced in 2016. Students studying junior cycle Business Studies explore finance-related areas such as income, expenditure, budgeting, cash flow, cash account and final accounts. There is also a strong focus on the development of key skills.
- Accounting is the second most popular subject in the business suite for students in senior cycle within between 12 and 14% of students choosing to study it.
- Assessment in Leaving Certificate Accounting is on the basis of a final examination paper taken in June where students have significant choice across a range of questions.

- The most recent Chief Examiner's report identifies a need for students to further develop skills in analysis and evaluation and enhance their capacity to apply their learning. It emphasises the importance of studying accounting 'for understanding'.



### 3. Insights from school visits

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School visits were conducted as part of the scoping work for this Background Paper. A representative sample was selected from the 20 schools that expressed an interest in becoming involved in Accounting curriculum developments. The five schools were selected using criteria relating to DEIS status, gender, school size and type. Visits to these schools took place in January 2024 and involved focus group meetings with 37 senior cycle students, 10 teachers of Accounting and 11 school leaders. The following section provides an overview of the insights gathered through these visits.

#### **Progression from junior cycle**

Participants in the focus groups highlighted challenges for students taking LC Accounting where they had completed junior cycle business studies due to the rebalancing of the junior cycle curriculum as part of the introduction of the Framework for Junior Cycle. It was felt that students who had previously studied the Junior Certificate Business Studies syllabus had more engagement with a broader range of accounts and, as such, were starting from a different position in 5<sup>th</sup> year. It was felt therefore that a redeveloped specification for Leaving Certificate Accounting would need to take this into consideration and would need to consider the finance-related learning in junior cycle whilst also being mindful that students may also take the subject ab initio, that is without having studied junior cycle business studies. The need for consistency in terms of account layouts and the terminology used was also discussed during the focus groups with many participants highlighting a mismatch between the style and language used at junior cycle in both the curriculum and examinations versus that in the current Leaving Certificate Accounting syllabus and examinations.

#### **Alignment with current standards, regulations, and practice.**

There was a strong awareness amongst focus group participants of the need to review and revise the current syllabus in light of changes to accounting standards and the importance of digital skills. Many students taking part in the focus groups had an awareness of changes to accounting standards through family members who were working in accounting and finance, or through friends and family members undertaking further study or training in this area. Teachers also acknowledged the need to align with industry standards and the importance of a redeveloped specification offering flexibility while providing clarity in terms of the accounting standards expected.

There was consensus that the current syllabus does not promote the use of digital technology to complete accounts and those taking part in the consultation felt that this should be considered in the development of the new specification. Completing accounts in a digital format such as Excel or a recognised accounting software package was seen as an essential aspect of contemporary accounting practice and many students felt disadvantaged by not having the opportunity to develop foundational skills in the use of digital technology for accounting purposes, feeling that the use of technology was a more valuable skill than drawing and ruling the required columns for account layouts. However, it was also noted by both school leaders and teachers that the introduction of digital tools and/or packages would involve a number of challenges, including access to digital devices, access to up-to-date software that should be compatible with the platforms used by all schools (e.g., Google, Microsoft, Apple) and the associated training,

professional development and software updating challenges. However, despite these challenges, the need to introduce aspects of digital technology and computerised accounts was broadly agreed.

### **Planning for teaching and learning**

All participants in the focus groups expressed concern and frustration with the broad range of accounts and accounting approaches set out in the current syllabus and felt that the 180 hours available was insufficient. In many cases, this resulted in teachers making planning decisions based on the choice available to students in the terminal examination and refining the range of accounts studied to ensure that students have adequate time to engage with and develop the skills required to complete the account. There was broad consensus that this would have to be addressed in the design of the new specification in tandem with considering the prior learning acquired by students in junior cycle and the changes to accounting and industry standards as discussed above.

Students taking part in the focus groups expressed a preference for 'doing' accounts and working on inputting figures and completing calculations with the majority of participants believing that this was an important skill to master, but once mastered gave a sense of confidence and self-belief in their ability in the subject. The majority of participants in the consultation also agreed that the ability to analyse accounts, evaluate performance and recommend different courses of action was an important skill, but one that took time and experience to develop. This was seen as a very interesting aspect of Accounting and more valuable than other aspects of accounting theory.

### **Appeal of the subject**

Teachers participating in the focus groups expressed some concerns about fluctuating numbers of students choosing Accounting as a subject for their Leaving Certificate. In some cases, teachers felt that students were more attracted to Business as a Leaving Certificate subject as they believed that students saw Accounting as requiring a particular skillset. Many students feel that you need to 'be good at maths' to perform well in Accounting. Students felt that Accounting was very much a specialist subject with focus group participants having chosen Accounting because of a close family member working in, or studying, a finance-related area; their own personal career aspiration; or their belief in their ability to do well in the subject when compared to a theory-based subject such as LC Business. Some teachers felt that students did not get a complete sense of Accounting as a subject from their study of junior cycle Business Studies and as such, were unaware of what to expect in the subject at Leaving Certificate.

It was hoped that the development group would consider how the new specification could enhance the appeal of Accounting as an option for Leaving Certificate and that the introduction of digital technology could help to enhance student perceptions of the subject.

### **The Additional Assessment Component**

Much discussion took place regarding the introduction of the Additional Assessment Component (AAC) with many teachers expressing concerns regarding the minimum weighting of 40%. Throughout the focus groups teachers and students discussed potential formats for the AAC. The AAC was seen as a possible vehicle for the assessment of digital accounting skills and students' ability to complete accounts in a digital format, but some concerns were expressed about the

manageability of this and how best to authenticate the work as being that of the student in addition to manageability and other related concerns discussed previously. Many teachers in reflecting on their own personal experiences of such assessment at third level felt that it could be challenging to develop a component that would not become predictable in nature over time. The potential use of a case study was suggested with students perhaps receiving the case study in advance before completing the assessment digitally under examination conditions. There was agreement from participants that the AAC could provide an opportunity for students to experience accounting in a more authentic sense than what is currently the case. Teachers, students and school leaders taking part in the focus groups broadly welcomed the potential for students to demonstrate their learning in a manner not currently facilitated by the terminal examination, but expressed some concerns for student workload as the volume of AACs increases across all subjects.

## Section Summary

- Insights gained from the school visits focused on student progression, alignment with current accounting procedures and practice, the wide range of student learning set out in the current syllabus, the need to increase the appeal of the subject and the potential of an Additional Assessment Component (AAC).
- Teachers taking part in the school-based focus groups noted that the design of the new specification would need to consider the aspects of finance-related learning studied as part of the junior cycle Business Studies curriculum and to consider this when exploring the scope of the new specification.
- All participants in the school-based focus groups noted the need for the new specification to be aligned to current accounting standards, procedures, and legislation to ensure that students' learning is aligned to the correct standards.
- It would be useful to consider how this opportunity for the redevelopment of Accounting could also provide an opportunity to consolidate and broaden the appeal of the subject.
- Careful consideration will need to be given to the design of the Additional Assessment Component to ensure that it is manageable yet gives students an opportunity to demonstrate a range of learning not currently assessed by the final examination.

## 4. International trends in upper secondary Accounting education

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This section considers the international landscape for upper secondary learning in Accounting or related learning. A review of upper secondary accounting in a number of jurisdictions: Western Australia, Singapore, Scotland, and Ontario illustrates the main areas of study within these international curricula and offers some perspectives of upper secondary accounting curriculum structures and approaches to assessment. These jurisdictions were chosen as they offer the curriculum through English and three of the four present stand-alone upper secondary accounting-related specifications. The fourth offers an alternative approach with Accounting being integrated into another overarching subject.

### Western Australia

#### Accounting and Finance

Students in Western Australia can study the Accounting and Finance ATAR (Australian Tertiary Admission Rank) Course in Years 11 and 12 as part of their Western Australia Certificate of Education (WACE). This course focuses on financial literacy and aims to provide students with the knowledge, understandings and a range of skills that enables them to make sound financial judgements. The course is designed to facilitate achievement in the following four outcomes:

- Outcome 1: Financial Conceptual Understanding
- Outcome 2: Factors influencing Financial Decisions
- Outcome 3: Financial Systems
- Outcome 4: Analysis and Interpretation of Financial Information.

The course is organised into a Year 11 [syllabus](#) and Year 12 [syllabus](#). The Year 11 syllabus has two units. The focus of unit 1 is double entry accounting for small businesses. The focus of unit 2 is accrual accounting. The notional time for each unit is 55 hours class contact time per unit. The Year 12 syllabus has two units (Unit 3 and Unit 4). The focus of unit 3 is international management for business. The focus of unit 4 is on Australian reporting entities and how they are regulated by the Corporations Act 2001.

#### Assessment

Student achievement is assessed at the end of Year 11 and again at the end of Year 12. Teachers design school-based assessment tasks to meet the needs of the students. In Year 11, 50% is allocated to tests, and these formats can include a written or oral response to scenarios, case studies, preparation of financial statements, recommendations, reports, or any other form that demonstrates critical analysis and preparation of accounting and finance information. 10% is allocated to projects, where students scrutinise accounting and finance issues. Formats for this can include: scaffolded questions, formal reports, written presentations or multimedia presentations, or a combination of these. For this project students can work individually or in a group. 40% is allocated to an examination, typically at the end of the semester. In Year 12 similar weighting is allocated: 50% tests, 10% project and 40% examination.

### Scotland

At upper secondary Scottish students undertake Scottish Qualifications Certificate (SQC) qualifications provided by the Scottish Qualifications Authority (SQA). Generally, most students

take National 4/5s and Highers (Level 6). Senior Cycle Accounting would equate to Higher Accounting (Level 6) whose course specification was revised in May 2023. Candidates should have achieved the National 5 Accounting course or equivalent qualifications and/or experience prior to starting this course.

### Higher Accounting

The Higher Accounting [specification](#) helps students understand and make use of financial information. They prepare accounting statements, and analyse, interpret, and report on an organisation's financial performance. A main feature of the course is developing numeracy and thinking skills. The course consists of two areas of study, Financial Accounting and Management Accounting. In Financial Accounting students develop their understanding of how to prepare routine and complex financial accounting information. They learn about current financial accounting regulations and apply them to a range of business structures. Topics covered in Financial Accounting include:

- Role of Financial Accounting
- Partnership
- Public Limited Companies
- Manufacturing Companies
- Period End Financial Statements
- Business Analysis

In Management Accounting students develop their understanding of internal accounting procedures. They learn how to prepare information using a range of routine and complex accounting techniques. Topics covered in management accounting include:

- Role of Management Accounting
- Inventory Valuation
- Overhead Analysis
- Service Cost Statements
- Process Costing
- Budgeting
- Decision Making
- Investment Appraisal
- Spreadsheets (assessed across both management and financial accounting).

The specification also emphasises the use of digital technology to produce and communicate accounting information in a range of contexts.

### Assessment

The assessment is made up of two components: a 120 mark question paper (2 hours 30 minutes duration) and a 60 mark assignment (2 hours 30 minutes duration). The question paper gives students the opportunity to:

- select accounting information to determine business revenues, costs, and profits in complex contexts;
- prepare accounting statements using computational techniques and appropriate layouts;
- prepare, interpret, and analyse accounting information, some of which may be complex;
- use accounting techniques to facilitate decision making;

- apply knowledge and understanding of accounting concepts and theories in unfamiliar contexts;
- evaluate business success on the basis of accounting information;
- produce written responses to theory questions.

The 60 mark assignment contains both the financial and management accounting areas of study and the use of digital technology attracts up to 20% of the total marks allocated. This digital technology aspect of the assignment involves students working with a spreadsheet to enter data, select and use appropriate formula, formatting, and printing functions to present information and accurately complete accounting work. Students work through a series of integrated tasks to prepare accounting information and financial statements. They perform calculations, compare, and analyse accounting information, make decisions based on their analysis and present findings in a report. Students use a spreadsheet to complete one of the tasks within the assignment – SQA supplies an electronic file for this purpose. SQA provides teachers and lecturers with advance notification of the main topics covered by the assessment.

## Singapore

The Ministry of Education (MOE) formulates and implements education policies on education structure, curriculum, pedagogy, and assessment in Singapore. Two courses are available at upper secondary level: the Express Course and the Normal (academic) Course. In the Singaporean education system, the Emerging 21st Century Competencies are designed to support students in and beyond school while living, learning, and working in rapidly changing, highly digitalised, and interconnected environments. There are three broad areas within these competencies:

- Critical, Adaptive, and Inventive Thinking;
- Communication, Collaboration, and Information Skills;
- Civic, Global and Cross-Cultural Literacy.

These are integrated across all curricula including the *Principles of Accounts* which is the accounting-related learning for students.

### Principles of Accounts

Principles of Accounts is available to study at upper secondary as an express course, or as a Normal (Academic) course. The [syllabus](#) also highlights 21<sup>st</sup> Century Competencies especially critical thinking and communication skills when students analyse information, make decisions based on it and present their decisions (page 4). The Principles of Accounts syllabuses seek to develop in students the knowledge and skills to prepare, communicate and use both accounting and non-accounting information related to the business for decision-making. The content is framed by three key understandings with each understanding covering different topics as outlined below.

**Key Understanding 1:** Accounting and non-accounting information are used to support and facilitate decision-making

- 1.1 Roles of accounting and accountants
- 1.2 Stakeholders and their decision-making needs
- 1.3 Financial statements analysis

**Key Understanding 2:** Accounting is a language used to represent business activities

## 2.1 Types of businesses

- 2.2 Forms of business ownerships
- 2.3 Elements of financial statements
- 2.4 Accounting equation
- 2.5 Financial statements
- 2.6 Income and expenses
- 2.7 Assets
- 2.8 Liabilities
- 2.9 Equities
- 2.10 Correction of errors

**Key Understanding 3:** Accounting is an information system to measure business activities.

- 3.1 Accounting theories
- 3.2 Accounting information system and accounting cycle
- 3.3 Understanding the double-entry recording system
- 3.4 Internal controls

## Assessment

There are two schemes of assessment, one for Ordinary Level and one for Normal (Academic) Level. Both comprise of two exam papers, the first, Paper 1, is one hour in duration and accounts for 40% (40 marks) of the overall grade in the subject. It is a written paper where students answer three to four compulsory structured questions. The second, Paper 2, is two hours in duration and accounts for 60% (60 marks) of the overall grade in the subject. It is a written paper where students answer four compulsory structured questions. One question for 20 marks requires the preparation of financial statements for a business for one financial year (similar format to Question 1 in Leaving Certificate Accounting). Paper 2 also has scenario-based questions, which require students to make a decision between two possible choices in the context of a fictitious business. Each scenario will include both accounting and non-accounting information that students are expected to use to support their decision.

## Ontario

The Ministry for Education is responsible for delivering education in Ontario from Kindergarten to Grade 12. They oversee and set policies for the Education Quality and Accountability Office (EQAO), which administers provincial assessments to help improve student learning in reading, writing and math. Courses in Ontario secondary school have a final evaluation worth 30%, these evaluations however are organised by the individual departments within a school. They are not standardized across the province.

## Business Studies (Option to select Accounting)

The goals of the [Ontario Curriculum Grades 11 and 12 Business Studies 2006](#) are to enable students to gain an understanding of business concepts through the study of subjects such as accounting, entrepreneurship, information and communication technology (ICT), international business, marketing, and business leadership. In Grade 11 and 12 Accounting is one of the courses available within Business Studies to select. In Grade 11 students study Financial Accounting Fundamentals and Accounting Essentials. In Grade 12 students study Financial Accounting Principles and Accounting for a Small Business. In order to study Grade 12

Accounting students must have completed Grade 11 Accounting. The strands studied over the two years can be summarised as follows:

**Financial Accounting Fundamentals Grade 11**

- Fundamental Accounting Practices.
- Advanced Accounting Practices
- Internal Control, Financial Analysis, and Decision Making
- Ethics, Impact of Technology, and Careers

**Accounting Essentials, Grade 11**

- Fundamentals of Accounting for Business
- The Accounting Cycle
- Internal Control, Banking, and Computerized Accounting
- Decision Making, Ethics, and Careers

**Financial Accounting Principles, Grade 12**

- The Accounting Cycle
- Accounting Practices for Assets
- Partnerships and Corporations
- Financial Analysis and Decision Making

**Accounting for a Small Business, Grade 12**

- Service and Merchandising Businesses
- Accounting Practices
- Fixed Assets, Payroll, and Income Tax
- Ethical Issues, Budgets, and Business Expansion

**Assessment**

The final grade is determined based on a combination of ongoing evaluation and final examination. Seventy per cent of the grade is based on evaluations conducted throughout the course. Thirty per cent of the grade is based on a final evaluation in the form of an examination, performance, essay, and/or other method of evaluation suitable to the course content and administered towards the end of the course.



## Section Summary

- Some international jurisdictions offer stand-alone upper secondary accounting related specifications with an approach similar to how Accounting is provided for within the Irish education system at upper secondary level while in others, the study of accounting at upper secondary is integrated into other overarching subject areas.
- Some jurisdictions, including Western Australia, offer a separate specification for teachers of Year 11 and Year 12 Accounting and Finance (ATAR) and assess their students at the end of both Year 11 and Year 12.
- A number of jurisdictions, such as Scotland, focus on digital technology with specific marks attributed to the use of digital technology in the assignment part of the assessment.
- The focus on 21<sup>st</sup> Century Competencies especially critical thinking and communication skills in the accounting and finance specifications of some jurisdictions, such as Singapore, is notable.
- Looking across jurisdictions, a balance of internal and external assessment is often utilised in addition to a range of different modes of assessment.

## 5. Issues for consideration

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This section sets out several issues for consideration in the development of a new specification for Leaving Certificate Accounting. These arise from the nature of the subject itself, the experience of teachers and students in their engagement with the current syllabus and draw on the themes emerging in the previous sections of this background paper.

### Scope of the subject

The evolution of accounting practice provides an interesting context for redeveloping the new specification, but careful consideration will need to be given to what learning within the broad field of accounting is most relevant for students at this age and stage of learning. It will be necessary to consider the prior learning of students who have studied junior cycle Business Studies and the variety of finance-related pathways for progression available to students. Consideration of the broader accounting and finance landscape in the earlier sections of this paper demonstrates a need for the development process to explore the areas that are most significant, including financial reporting, audit and taxation and a broad understanding of how organisations operate. Challenges identified in the number of general and specialist accounts within the current syllabus suggest that deliberation is required on the range of accounting records and where relevant, specialist accounts that will be focused on through the learning outcomes. Regardless of the range of accounts explored within the redeveloped specification, the development group should consider how the specification might provide opportunities for students to apply the knowledge and skills acquired in a variety of contexts across the entire specification while being mindful of the recommended 180 hours of class time.

### Evolving regulation and standards

Accounting regulations and standards have evolved significantly since the introduction of the current syllabus. The Financial Reporting Council (FRC) in the UK is the accounting standard setter for both Ireland and the UK and the new specification will need to be guided by the current suite of FRC UK & Ireland accounting standards which is made up of financial reporting standards<sup>1</sup>. These standards and any changes made to them are available to view on the [FRC website](#). In the design of the new specification it will be important to review these standards and consider how the learning outcomes might be designed in a manner that allows for future changes

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<sup>1</sup> The current relevant Financial Reporting Standards are FRS 100 Application of Financial Reporting Requirements, FRS 101 Reduced Disclosure Framework, FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, FRS 103 Insurance Contracts, FRS 104 Interim Financial Reporting and FRS 105 The Financial Reporting Standard applicable to the micro-entities regime.

to regulations and standards to ensure that student learning remains current, relevant, and applicable beyond school.

## **Development of key competencies**

The senior cycle key competencies will be an important consideration for the development of the set of learning outcomes for students of Accounting. It will be important to consider the key competencies that are most relevant in the study of accounting and how the subject can contribute to the development of as many of the key competencies as possible. The accounting profession and the role of the accounting professional, has evolved significantly over the last 30 years. The profession has become more client-facing and, as a result, the accounting professional has diversified to continue to offer and add value for clients. The redevelopment process also presents an opportunity to consider how the specification might enhance student numeracy in addition to both financial and business literacy.

## **Ethics and sustainability**

Increasing scrutiny, accountability and expectations regarding governance have led to a renewed focus on ethics in financial management and reporting. Accountants are required to observe high standards of conduct and act in the public interest in their work and the redeveloped specification presents an opportunity to foster a deep understanding of ethics in accounting and what being ethical means for those working in accounting and finance. The code of ethics in place within each of four main accountancy bodies in Ireland could be a useful touchstone when developing the new specification and considering how best to ensure that ethical practice is woven throughout the learning in the specification. Sustainability, societal and environmental impact is emerging as an important consideration in reporting on performance, and the development process will need to consider how the redeveloped specification might raise student awareness of this relatively new aspect of reporting.

## **Digital technology and the role of IT in accounting practice**

The earlier sections of this paper have demonstrated the significance of digital technology in accounting practice and how a range of software and applications have reshaped and influenced how accounting professionals work. In the development of the specification, it will be important to consider the role of IT. This should include consideration of how students of Leaving Certificate Accounting can best develop an understanding of the potential of technology in accounting and finance, and how students might develop the relevant skills and practically apply these skills while also demonstrating an understanding of the core principles of accounting. In these deliberations, there will need to be an exploration of the potential of both spreadsheet applications and specialist software and as well as careful consideration of the most appropriate IT application or software for this age and stage of learning while also being cognisant of manageability, and student digital literacy and skills.

## **Assessment of Leaving Certificate Accounting**

The redevelopment of senior cycle from 2022 onwards will see the introduction of a second assessment component in senior cycle subjects which will carry a minimum weighting of 40%. This is a significant change in the context of Leaving Certificate Accounting as historically assessment of student work was based solely on a final examination. Consideration will need to be given to the nature of such a component and how it might allow for the assessment of a set of competencies that cannot be assessed by the final written examination. This may include

exploration of the potential of digital technology in such an assessment and/or the use of a case-study based approach to provide a stimulus for extended financial engagement.

## Section Summary

- The accounting profession has changed considerably since the introduction of the revised syllabus. As the scope of the subject is broader, a range of learning will have to be considered for inclusion in the new specification while also being mindful of the recommended 180 hours contact time and the inclusion of the AAC.
- The new specification will need to consider the current suite of FRC UK & Ireland accounting standards and explore how, in its presentation, the specification can be adaptable to future changes in this area.
- Senior cycle accounting education should provide students with an opportunity to develop a broad range of competencies relevant to the practice of accounting and should foster a deeper understanding of ethics and where relevant, ESG.
- Digitalisation has been a significant driver of change in the accounting profession. The new specification should consider the types of digital technology that would add most value to teaching and learning in the accounting classroom and how the new specification might provide opportunities for students to use technology to prepare and analyse accounts.

## Brief for the review of Leaving Certificate Accounting

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NCCA has established a development group to undertake the task of redeveloping the curriculum specification for Leaving Certificate Accounting. The work of the Development Group is, in general terms, agreed by the NCCA Board for Senior Cycle and approved by the Council in the form of the brief set out below.

This brief is designed to provide the basis for redeveloping the Leaving Certificate Accounting curriculum specification. While the brief is derived from the key insights and issues for consideration identified in the previous sections of this paper, it is also guided by the parameters for the design of assessment arrangements in the development of specifications for all Tranche 2 subjects (Appendix 1).

The redevelopment of the new specification for Leaving Certificate Accounting will take account of current research and developments in the field of accounting and finance. It will remain student-centred and outcomes-based and in general terms, the specification should be aligned with levels 4 and 5 of the National Framework of Qualifications.

The specification will align to the template, agreed by Council, for curriculum specifications as set out in the [Technical form of curriculum specifications for subjects and modules in a redeveloped senior cycle](#) (NCCA, 2023).

The Senior Cycle Key Competencies will be embedded in the learning outcomes. Leaving Certificate Accounting will be available at both Higher and Ordinary level. It will be designed to be taught and assessed in a minimum of 180 hours. The development will be completed in Q2, 2025.

More specifically, the updating of the specification will consider and address the following:

- How the specification aligns with the guiding principles of senior cycle and the vision for senior cycle education.
- How the specification can support continuity and progression, including how to connect with and build on related learning at junior cycle, in Transition Year and in other senior cycle subjects and modules as well as future learning in life, study, entrepreneurship, further education and training, higher education, apprenticeships, traineeships, and the world of work.
- The rationale for Leaving Certificate Accounting, making it transparent and evident to students, teachers, and parents and how to further widen the appeal of the subject and continue to promote broader uptake of the subject.
- How the specification can support the development of a range of key competencies including those relevant to Accounting such as Thinking and solving problems, Communicating and Being Creative, and the development of a range of digital skills relevant to future life, work, and study.

- How the specification, in its presentation and language register, can be strongly student centred and have a clear focus on how students develop and demonstrate their knowledge, skills, values and dispositions.
- How to develop assessment arrangements that are aligned to the parameters for the design of assessment arrangements in the development of specifications for all Tranche 2 subjects (Appendix 1).
- How the specification, in its presentation, can support teachers in planning for teaching, learning and assessment.
- How to embrace and embed technology in teaching, learning and assessment and how the specification can develop students' understanding of digital technologies as a tool for accounting and their develop skills in using accounting software and/or applications.
- How the specification can be reflective of current accounting standards and might remain responsive to future regulatory changes.
- How to develop an understanding and appreciation of the importance of ethics in accounting and the relevance of ESG.
- How the specification might support the development of students' corporate and financial literacy.
- How the learning set out in the specification might potentially support opportunities for students to pursue a range of accounting and finance-related pathways and enhance the appeal of the subject.

The work of the Development Group will be based, in the first instance, on this Brief. In the course of the work and deliberations of the Development Group, elaborations of some of these points and additional points may be added to the Brief.

## **Appendix 1: Overarching parameters for the design of assessment arrangements in the development of specifications for all Tranche 2 subjects.**

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### **Executive summary**

- The Minister for Education announced an update on September 20, 2023, on the approach to be taken to the introduction of new and revised subject specifications including how assessment would be addressed in those specifications. Specifically, each subject shall have an assessment component in addition to the terminal written examination.
- This assessment component will be worth at least 40% of the total available marks.
- Each subject is to have one written examination; typically marks for the written examination will be 60%.
- Typically, there should be two assessment components: One written examination and one other assessment component. However, there may be exceptions to this that are justified even after extensive consideration of the overall assessment load on students.

### **Introduction**

This document outlines the overarching assessment arrangements and parameters to guide the design of specifications for all Tranche 2 subjects/ modules. These subjects/modules are:

- Accounting
- Construction Studies
- Engineering
- English
- Geography
- LCVP Link Modules
- Physical Education.

This advice is informed by ongoing work with Tranche 1 subjects and will be amended, as appropriate, for future tranches which may take account of their subject areas and existing assessment arrangements.

The arrangements as detailed here reflect the policy direction issued by the Minister of Education that all subjects will have an assessment component, to be in a form that is not a traditional written examination, for those components to be set and assessed by the SEC and thereby lead to a reduced emphasis on final examinations in June of 6<sup>th</sup> year.

Specifically, the arrangements for all assessment components as outlined in this document are framed by the Minister's announcement(s) on March 29, 2022, and subsequently on September 20<sup>th</sup>, 2023. Underpinned by the following understandings, the assessment components:

- will not take the form of traditional written examinations.
- will be set and marked by the SEC.
- will be subject to SEC arrangements for their completion, authentication, and submission.

In developing the arrangements outlined below, the following rationale for moving towards all subjects having another assessment component is central. This rationale is informed by deliberations on research commissioned by the NCCA and the SEC, and on the assessment literature more generally. From this work, it is evident that these components have the potential to:

- **Reduce dependence** on written summative examinations and therefore provide for a **broader assessment system**; written examinations have an important role but can be seen as a ‘snapshot’ of learning and can lead to teaching and learning having an excessive focus on examination preparation; other forms of assessment can mitigate the potential for this narrowing of learning by assessing aspects of student learning better and/or more comprehensively than written examinations alone can do; or assess learning that is not readily assessable through written examinations.
- Support and enhance teachers’ understanding and assessment of **key competencies** by contributing to a greater understanding of how students’ knowledge, skills, values, and dispositions are assessed.
- Provide opportunities for students and teachers to **reflect on student learning**, boost students’ motivation to learn and enhance opportunities for formative feedback practices.
- Extend the range and diversity of assessment opportunities; **spread the assessment load** and thus contribute to a reduction in or spreading of pressure on students.
- Build and develop **teachers’ assessment skills and assessment literacy** as teachers support students in working through the assessment activities as detailed within assessment briefs or guidelines.
- Generate student assessment data which can help reduce the vulnerability of the system to future unprecedented or unexpected system shocks such as COVID.
- Allow for assessment opportunities that are more **authentic** than a system relying on terminal written examinations solely.

It is also important to note that a review of the assessment literature more generally also indicates that when introducing other assessment components, it is necessary to consider how to mitigate risks, for example, of:

- over-assessment of students
- over-rehearsal of assessments
- the assessments becoming overly structured, compartmentalised, repetitive, and routine.
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As is already the case where other forms of assessment apply, the new assessment arrangements will be guided by the overarching principles of equity, fairness, and integrity.

Table 1 below sets out the general parameters and processes to guide the work of the subject development groups (SDG) as they consider the most appropriate assessment for every subject. The specific parameters for each of the Tranche 2 subjects are set out in Table 2.



**Table 1: Assessment parameters and processes – general application to tranche 2 subjects**

Considerations	Parameters to guide the work of the development group.
<b>Nature</b>	<p>The purpose and nature of the assessment component will be clearly outlined in the subject specification and accompanying guidelines to support the completion of the assessment. Details will be provided on the nature of the component. Existing examples include:</p> <ul style="list-style-type: none"> <li>• research project/extended essay</li> <li>• oral assessment</li> <li>• performance assessment</li> <li>• portfolio assessment</li> <li>• creation of an artefact</li> <li>• field study</li> <li>• experiment/ proof of concept/ practical investigation.</li> </ul> <p>The subject specification and the accompanying guidelines will articulate clearly what the students are required to do, the form(s) in which it can be carried out and submitted, and the workload expectations associated with the assessment. The alignment of the assessment component to a particular set of learning outcomes from the subject specification will be provided, as well as details on which key competencies and associated learning outcomes will be assessed. This does not preclude the same LOs from being assessed in the final examination.</p>
<b>Weighting</b>	<p>The assessment component in each subject will be worth at least 40% of the total available marks. There will be the option for this weighting to be worth 50% in the cases of Construction Studies, Engineering and PE, and up to 60% for the LCVP Link Modules.</p>
<b>Timing</b>	<p>The SDG will advise on the time required for the carrying out of the assessment component.</p> <p>While the SDG may suggest when this may occur, the final decision will need to be made following consideration of the overall schedule of completion dates for all assessments across all subjects and this will be finalized by the SEC further to collaboration with NCCA and DE.</p> <p>The date for completion of the assessment component by the student will be published by the SEC and this detail will not be included in the subject specification.</p>
<b>Design</b>	<p>The majority of assessment components will result in an artefact/document being transmitted to the SEC and assessed by the SEC.</p>

	In some instances, the design of the assessment may require examiners to visit schools to conduct the assessment but manageability at school and system level will need to be considered.
<b>Guidance</b>	<p>Guidelines to support the assessment components will be specific to each subject. These guidelines will be developed collaboratively by the NCCA and SEC. They will be informed by the deliberations of the SDG during the development of the specification and will detail:</p> <ul style="list-style-type: none"> <li>• the purpose of the component concerned i.e., what it is intended to assess.</li> <li>• the nature of the assessment component/activity.</li> <li>• descriptors of quality in the form of a graduated rubric and details on assessment standards at higher and ordinary levels if deemed necessary by the assessment method.</li> <li>• details on the timing of the assessment (its duration and when it could happen).</li> <li>• guidance on the processes that may be used for the administration of the assessment.</li> </ul>

Table 2: Parameters for assessment arrangements for each Tranche 2 subject

Subject	Current arrangements	Parameters for new assessment arrangements
<b>Accounting</b>	One written examination. (3 hrs)	<p>Written examination: 60% weighting.</p> <p>Assessment component: 40% weighting.</p> <p>Written examination will be set at higher and ordinary levels.</p> <p>Assessment component would be based on one submission to SEC based on a common brief.</p>
<b>Construction Studies</b>	<p>Written examination (OL: 40%; HL: 50%) 1 paper (OL: 2.5 hours; HL: 3 hours)</p> <p>Coursework (artefact and portfolio) (OL: 30%; HL: 25%)</p> <p>Practical skills test (OL: 30%; HL: 25%)</p>	<p>Written examination: 50% weighting.</p> <p>Assessment component: 50% weighting.</p> <p>Written examination will be set at higher and ordinary levels.</p>

	<p>Coursework and practical are examined at a common level. Written examination is examined at higher and ordinary levels.</p>	<p>Assessment component would be based on one submission to SEC based on a common brief.</p>
<b>Engineering</b>	<p>Written examination (OL: 40%; HL: 50%) 1 paper (OL: 2.5 hours; HL 3 hours)  Coursework (artefact and portfolio) (OL: 30%; HL: 25%)  Practical skills test (OL: 30%; HL: 25%)</p> <p>Coursework is assessed at Higher and Ordinary levels.</p> <p>Practical skills test is examined at a common level. Written examination is examined at higher and ordinary levels.</p>	<p>Written examination: 50% weighting.</p> <p>Assessment component: 50% weighting.</p> <p>Written examination will be set at higher and ordinary levels.</p> <p>Assessment component would be based on one submission to SEC based on a common brief.</p>
<b>English</b>	<p>Two papers with a 50/50 % split.  Paper 1: Broadly essay and comprehension focused (2 hours 30 + 20 minutes reading time).</p> <p>Paper 2: Poetry, Literature focused (3 hours + 20 minutes reading time).</p>	<p>Written examination: 60% weighting.</p> <p>Assessment component: 40% weighting.</p> <p>Written examination will be set at higher and ordinary levels.</p> <p>Assessment component would be based on one submission to SEC based on a common brief.</p>
<b>Geography</b>	<p>Written examination: 80% weighting (2 hours 30 + 20 minutes reading time).</p> <p>Geographical Investigation: 20% weighting.</p>	<p>Written examination: 60% weighting.</p> <p>Assessment component: 40% weighting.</p> <p>Written examination will be set at higher and ordinary levels.</p> <p>Assessment component would be based on one submission to SEC based on a common brief.</p>

<p><b>LCVP Link Modules</b></p>	<p>Portfolio: 60% weighting.</p> <p>Written examination: 40% weighting</p> <p>Portfolio submitted with written exam in March of 6<sup>th</sup> year.</p> <p>Written examination has 3 aspects: Case study, audio visual and extended answer questions.</p> <p>Portfolio has combination of core and choice aspects and completed under supervision of class teacher.</p>	<p>Portfolio: 60% weighting.</p> <p>Written examination: 40% weighting.</p>
<p><b>Physical Education</b></p>	<p>Physical Activity Project: 20% (to a common brief)</p> <p>Performance assessment: 30% (to a common brief)</p> <p>Written examination: 50% (at Higher and Ordinary Level)</p> <p>PAP: over an 8- to 10-week period and submitted as digital format.</p> <p>PA: choose one of 3 physical activities; submit as digital artefact.</p>	<p>Written examination: 50% weighting.</p> <p>Assessment component: 50% weighting.</p> <p>Written examination will be set at higher and ordinary levels.</p> <p>Assessment component would be based on one submission to SEC based on a common brief.</p>

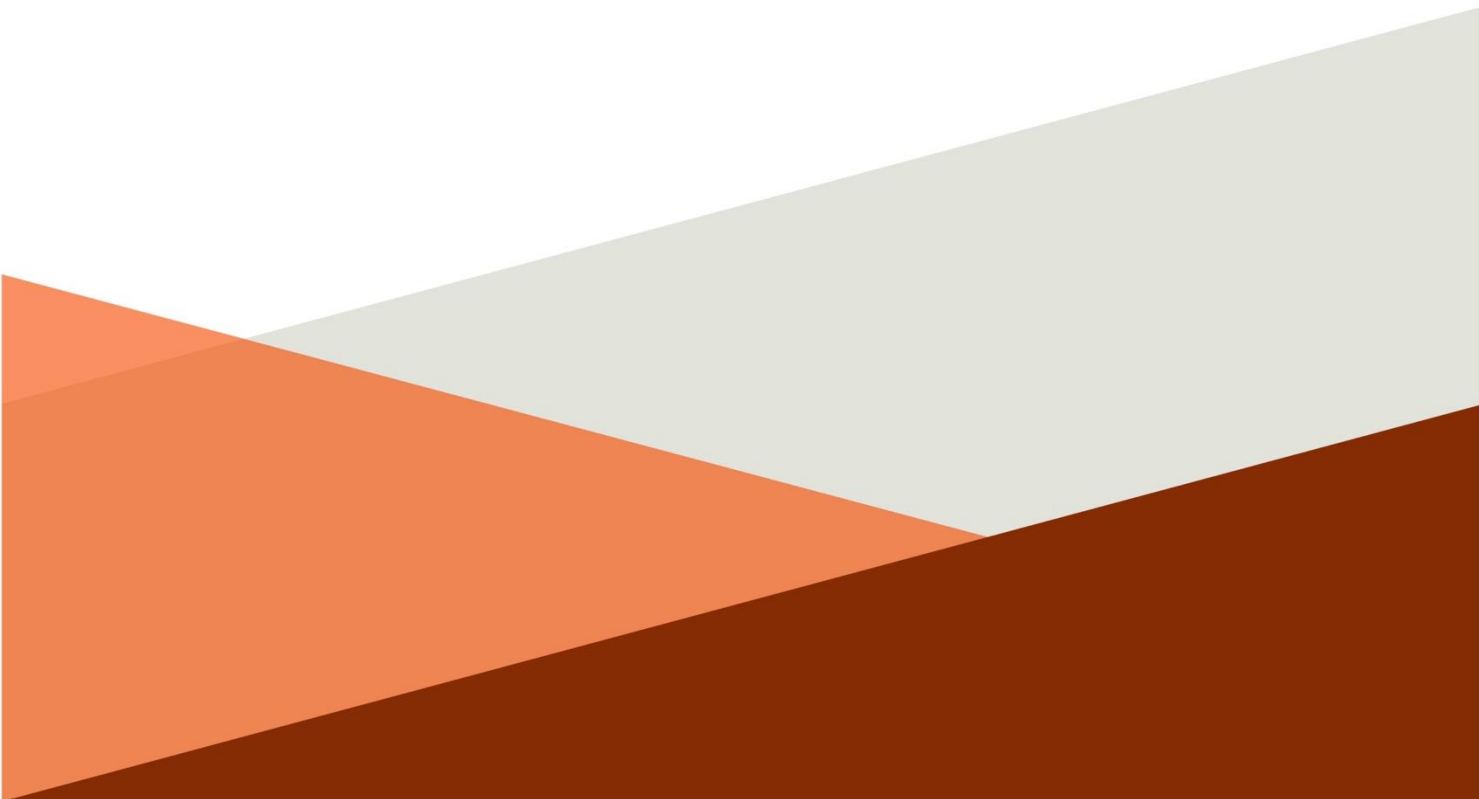
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