



## 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 25<sup>th</sup> April 2025 at 5pm.

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## Respondent's details

What organisation are you submitting on behalf of?

NCSE

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.

NCSE

Are you consenting to have the submission published on [ncca.ie](http://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.

**Aim:**

Consideration should be given to further clarity regarding the continued use or not or of **Club Accounts** as a gateway account to connect to the student's real-world experience to build upon/from. Club accounts currently are seen as very useful to *'apply learning to a range of real-life personal and professional experiences'* and club accounts were specifically listed in the previous LC Accounting syllabus introduction 1.3 as well as 8.6.3.

**Rational**

none

**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.

The key competencies although listed under the title *Key Competencies Literacy and Numeracy*, the emphasis seems to be more weighted on the numeracy side.



## 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 minimum hours of 180 class contact time is possibly on the low side considering the work required around the new digital element.
- CPD around this area will be very high for some teachers and AT (Assistive Technology) and inclusive technology fundamentals and tips should be included in all Oide Digital Accountancy CPD.
- This specification does not seem to have
  1. Tabular Statements
  2. Manufacturing accounts
  3. Farm account
  4. Club Accounts
- There seems to be a shift from ensure that accounting remains a practical subject, where the focus is on working on preparing, calculating and recording accounts to now a less practical -reading, memorising, stating and explaining. Consideration should be given to stating such or more clearly ensuring that this is not the case if I am mistaken.

## 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.

Despite the key competency of numeracy being to the fore the learning outcomes do not have 'calculate', 'record', 'illustrate'.

Schools need to be supported to ensure that there is equitable and accessible access to computers with consideration for the course time dedicated to excel or other relevant software. This will be a key concern in schools.

### **Section 1.5 Double Entry Bookkeeping**

- Perhaps an explanation should be given as to why double entry bookkeeping was removed from the Junior Cycle and inserted here.
- Consideration should be given to insertion of cryptocurrency / memecoin / decentralised exchanges and the dangers/ lack of regulation of such.

### **Section 1.7 Dealing with Personal and Business Taxation**

- Consideration should be given to insertion of the topic of Tariffs if not already included in Import Duties section.

## **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.

### **2.4 Interpretation of Sole Trader Financial Statements**

Serious consideration should be given to sharing ratio sheets to negate the necessity of rote learning of ratios. This also caters for different styles of learners.

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Serious consideration should be given to sharing ratio sheets to negate the necessity of rote learning of ratios.

### **2.5 Comparing a Sole Trader and Company**

Are the following sections necessary as full points (timewise)?

section 1. identify why a sole trader would decide to register as a company and also

section 2. outline the additional financial reporting requirements for a company, section 4. outline the requirements on a company to hold an AGM and present audited accounts to shareholders at the AGM and

section 5. outline the implications for company directors of continuing to trade when the company is insolvent

Might the focus be better on preparing the actual accounts and engaging with the accounts and interpretation?

### **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.

Consideration should be given to ensuring access to all to the following line, remembering that manual data entry approaches may not be accessible to all students. *“Students will complete the accounting functions of this strand using both **manual** and digital approaches which will help to develop their capacity and confidence in dealing with financial data”.*

Similar to my feedback on strand 2, is 3.1 and 3.5 deserving of full points (timewise)?

### **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.

1. Consideration should be given to ensuring access to all when finalising the following line, remembering that manual data entry approaches may not be accessible to all students.

*“Students will use **manual** accounting skills and digital tools throughout this strand to prepare and adjust a breakeven analysis, to prepare and adjust production, purchases, sales and cash budgets.*

2. Consideration should be given to the ability to use this strand as it also lends itself well to the introduction of the technology.

### **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.

Consideration should be given to clarifying as early as possible (i.e. 5<sup>th</sup> year) exactly what strand the AAC is based on to alleviate stress and anxiety remembering that the purpose of the AAC was to alleviate pressure from students



when it comes to completing a final exam! If this is not done then inevitably the AAC can only take place in May of 6th year and it will not alleviate any pressure nor stress.

The following section is written in such a way that it is quite onerous and demanding on a school

*Before deciding to study Leaving Certificate Accounting, students, in consultation with their school and parents/guardians should review the learning outcomes of this specification and the details of the assessment arrangements. They should carefully consider whether or not they can achieve the learning outcomes, or whether they may have a special educational need that may prevent them from demonstrating their achievement of the outcomes, even after reasonable accommodations have been applied. It is essential that if a school believes that a student may not be in a position to engage fully with the assessment for certification arrangements, they contact the State Examinations Commission.*

Consideration should be given to simply stating that if any students or teachers have any concerns regarding selection of Leaving Cert Accounting, they should contact the following email address [123@SEC.ie](mailto:123@SEC.ie)

Finally considerations should be given reflecting on whether...

- this approach to RACE is inclusive?
- Is it a case that RACE is a separate thing?
- Is there a need to include the piece on RACE in a subject specification?
- Potentially could its insertion as written here limit ability for accommodations in the future?

### Supports for Successful Enactment

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

The digital skills really need to be considered in an equitable and fair manner. Consideration needs to be given not only to students who use MacBook's, iPads, Windows computer as well as excel and google sheets or Microsoft sheets. All while ensuring access to all.

This specification does not seem to have

- Tabular Statements
- Manufacturing accounts
- Farm account
- Club Accounts





There seems to be a shift from ensure that accounting remains a practical subject, where the focus is on working on preparing, calculating and recording accounts to now a less practical -reading, memorising, stating and explaining.

Page 35:

*“The development of the capacity to work with others and communicate effectively through the choice of learning activities in the classroom can support students in developing the attributes necessary for those engaged in accounting practice as it has become more client facing and requires a high level of collaboration and communication”.*

Consideration could be given to adding the words ‘inclusivity’ to “The development of the capacity to work with others and communicate effectively through the choice of learning activities in the classroom can support students in developing the attributes necessary for those engaged in accounting practice as it has become more client facing and requires a high level of collaboration, communication **and understanding of difference**”

Glossary: Consideration should be given to adding the word ‘touchstone’ to the list. As I had to google it.

Glossary: consideration should be given to adding the word manual to the list.