



Written submission: Consultation on the draft Leaving Certificate Accounting specification

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

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

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

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

Data protection and open data section

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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.

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Respondent's details

What organisation are you submitting on behalf of?

Business Studies Teachers Association of Ireland (BSTAI)

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.

Business Studies Teachers Association of Ireland (BSTAI)

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.

Rationale:

Our members felt that the introduction to the rationale “Accounting is a fundamental aspect of our providing a language that allows organisations to communicate their financial performance” captures clearly the nature of accounting as a subject for senior cycle students.

Paragraph one also talks about accounting covering functions such as recording of financial data and the preparation of accounts. These are action verbs that require “doing”. Our members feel there is not enough “doing” verbs, “doing” of various accounts subsequently in the specification.

Our members feel that the elements of paragraph 3 on page 2 with digitalisation, ethics and financial regulatory concerns on top of the elements in paragraph are too onerous and beyond the vision of Senior Cycle Accounting.

Members recognise and appreciate in paragraph four where students will develop their financial literacy that this does capture the relevance.

Members have expressed concerns around the reference in paragraph 2 to the accounting profession playing an important role and in paragraph four “professional life”. Members feel it is important to point out only the minority of Accounting Senior Cycle students will go on to become professional accountants and we must be cognisant of this. It is more important to recognise that as described earlier in paragraph four students will develop financial literacy skills to navigate the financial decision-making landscape they will encounter in their personal lives.

**Aims:**

The aims 1, 2,3, 4, 7 link in with the overall vision of senior cycle. However, some of the aims, apply digital and develop an informed understanding, and develop an understanding of ethical practise are straying into areas that are too broad for the timing and the essence of Leaving Certificate Accounting which should be more based on the competencies around Financial Literacy and Accounting calculations.

On page three in the specification where it says that “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. As part of this project students investigate a chosen financial challenge, evaluate their findings..... develop an action plan.”. Our members strongly feel it is important to point out that not all Junior Cycle Business students will do a financial CBA, the learning outcomes and financial topics in Junior Cycle Business are not as in depth as they would have been in the old Junior Certificate Course. Therefore, Accounting teachers would see Accounting at Senior Cycle is really ab initio.

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.

Knowledge, skills, values and dispositions.

Our members agree that the draft specification outlines the key competencies in a clear way, however there are concerns about how realistic it is to develop these within the practical constraints of teaching Leaving Certificate Accounting.

Members would like to see more clarity around how these competencies are meant to be integrated into teaching and learning, e.g strategies, or lesson ideas would be helpful to support teachers in embedding them meaningfully to enhance student learning.

Also, under the key competencies page 7 “Students will develop a rhythm of work, learn to respond effectively to complex financial situations”.

The use of the word complex here worries our members. Our members feel it is important to point out that the Leaving Certificate Accounting is for Leaving Certificate students who study Accounting for their Leaving Certificate and not to



prepare every student in our class to become accountants as a career (They will have the option with foundations built in the subject but it is not the primary aim or the reason students pick Accounting). Age and stage of the students must be considered throughout this specification.

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 structure does illustrate the connected nature of the strands. We welcome that you can move between strands.

However, there are huge concerns around the digital end ethics strands.

It is important to acknowledge that while a digital strand is welcomed by our members, it will present challenges for teachers and students alike. The digital strand assumes that teachers and students are proficient in the use of software. This is not the case. Training will be needed. There is also a huge digital divide in schools and among teachers. The amount of training required is substantial and members are very worried about how they will deliver the specification requirements along with up skilling both themselves and students in the digital technology and programmes required. This is a huge cause of concern and needs to be addressed. The NCCA/ OIDE needs to be cognisant of this when designing the teacher professional learning training days.

There are also unanswered questions such as will IT / digital be needed and used in every single topic? More clarity is needed about what digital tools are expected and how much of the course content should be taught digitally?

Page 11 Ethics: "This fosters a sense of responsibility and awareness in shaping them into more responsible individuals and professionals". We are hoping to foster a sense of responsibility in our students however we are surely not tasked with the responsibility of making them into professionals (and in what sense is this meant) at



such a young age. Members understand that this is an important topic, but it's unclear how it will be meaningfully embedded across all learning outcomes. It would be helpful to provide more specific examples or case studies to show what this might look like in real classroom practice.

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

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

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

Please provide specific feedback / observations / comments.

The layout of Strand 1, The Fundamentals of Accounting, is clear regarding what students are expected to learn, and it aligns well with the overarching rationale and aims of the specification. Our members welcome the emphasis on double-entry and the concepts underpinning accounting. It is great that there is such an emphasis on double-entry and the concepts underpinning accounting.

- Serious concerns were expressed that inclusion of more theory in Strand 1 and across other strands will make the subject less attractive, as “it is a suitable and enjoyable subject for students who have an aptitude for and enjoy working with numbers”. E.g. 1.2 Forms of Business Structures and role of the CRO.
- Our members are worried that Accounting is in danger of losing its identity as the numbers-based, active subject for students.
- Our members think that this could result in a drop in the number of students taking the subject. While we acknowledge the theory around the fundamentals of Accounting are important, accounting students will not enjoy learning large volumes of theory. They will enjoy putting it into practice but not having to learn it off. It would be great if we could be told an exact percentage of the specification content that is theory-based.
- 1.5 10 around apply a relevant accounting method needs more clarification around what methods can be used.



- 1.7-page 18 needs clarity on how much depth is needed.
- The payroll and tax terms aspect of this section are very broad. Teachers would like more clarity around the depth that is needed here and a clear example of a tax computation required.
- The LC Accounting class is currently a “busy environment” with students “doing”, actively engaging in their own learning and learning “by doing”. Will the increased theory dissipate this?
- We would have liked to have seen the inclusion of more “Calculate / Prepare / Record” Action Verbs in the Learning Outcomes in Strand 1.
- The draft Accounting Specification is very broad. Given that the Leaving Certificate is a high stakes examination, teachers will face challenges in “getting students over the line”.
- **Digital component: Concerns were raised on the digital component**

Concerns were expressed at the adequacy of one day’s training, and teachers were worried whether we would have acquired proficient skills and knowledge with this limited amount of input. It’s unclear what tools and technologies are expected to be used.

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.



- The layout of Strand 2, Preparation of Financial Statements of a Sole Trader aligns well with the overarching rationale and aims of the specification.
- Members are happy to see some elements of the old course which students enjoyed included in this strand.
- The strand introduces a considerable amount of theory **e.g. L.O. 2.5 [p. 23] Sole Trader** – text heavy [a lot of theory] which might pose challenges for planning.
- Many of the outcome verbs suggest an emphasis on explaining concepts rather than engaging in practical calculations. Members feel this could potentially hinder the development of practical accounting skills and might not align with the expectations that students have for a more hands-on, numbers-focused subject. The lack of clarity on the level of depth required for certain topics.
- **L.O. 2.6 [p. 23/4]** – covered in Year 2 of the Accounting Technicians' Course. Therefore, it is not age and stage appropriate for Leaving Certificate Accounting students.
- While Strand 2 provides valuable content on the preparation and analysis of financial statements, the balance between theory and practical application needs to be reconsidered. Reducing theoretical complexity and focusing more on practical calculations

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.

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- In Strand 3, Preparation of and analysis of Financial Statements of a Company, teachers welcome the finite list of ratios and the fact that the students will now be given the ratio formulae.
- Members question should this strand be called Preparation of and analysis of Financial Statements of a **Limited Company**?
- **L.O. 3.1 [p. 25/6] and L.O. 3.5 [p.28]:** Concerns were expressed that these outcomes were “theory laden” and will become “attest of a student’s ability to rote-learn”. Members also feel that a lot of this theory can be found online when and if students need it in later life whereas the practical element of “doing” “preparing” accounts etc. is harder to learn.
- The number of directives and the level of detail required to understand the legal and regulatory environment of accounting can be overwhelming, and it is not clear how many of these will have a direct impact on accounting practices. For second-level students, strand, particularly in 3.1.3, seems to extend far beyond the level expected at this stage of education.
- **L.O. 3.3, L.O. 3.4 and L.O. 3.5 [pp.27-29]:** Not very many “**active**” Action verbs in evidence here [“Calculate / Prepare / Record”]. Members would like to see more [“Calculate / Prepare / Record”] which would relate back to the rationale on page 2 “preparing accounts”.
- **L.O. 3.4 [p.28]:** what is the intended depth of treatment of this outcome?

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.

Members are generally happy with Strand 4: Informed Decision Making which introduces important decision-making concepts.

- The worries of our members around strand 4 are where the specification says:



- The outcome verbs in this section are quite heavily theory focused.
- **“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.”**
[p.30] Members are querying what is the balance between digital and non-digital here? How much of this will a student be expected to work out on a digital platform? Concerns around adequate training on the Digital component, given the complexities involved in using Excel to prepare Breakeven charts was again highlighted.
- Once again, further concerns were expressed at the adequacy of one day's training, and teachers were worried whether we would have acquired proficient skills and knowledge with this limited amount of input.

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.



- Our members feel that the Additional Assessment Component has the potential to be a motivating and engaging experience for students, as it encourages them to apply their knowledge and skills to real-world scenarios. This practical application of accounting principles can provide a deeper understanding and reinforce the relevance of the subject in everyday business contexts. However, there are several concerns regarding the implementation and feasibility of this assessment.
- **AAC Timing:** Grave concerns were expressed by our members at the possibility that the 40% AAC Digital component would be taking place in March/April in schools.

Students are already under huge pressure at this juncture in the school year [oral examinations/ music practical's/completion of projects in practical subjects/ deadlines for completion of AAC in other subjects]. From the end of March onwards, some students find the routine of school challenging when they are stressed and trying to balance school attendance with studying – their attendance at school subsequently declines. This places extra stress on teachers, as we worry about students who don't attend completing the additional assessments outlined above.

Teachers stressed that this AAC should not take place during the Easter holidays, as some students could be sitting as many as 3 or 4 oral examinations.

It was stressed that no assessments should take place after Easter. It was felt that October / November 6th year would be the optimum time for the accounting AAC to take place.

- **Content:** Members are worried about the amount of content to be covered for the AAC in the 20hours time frame allocated.
- **Clarity:** Clarity on the structure of the AAC is another major concern. What will the AAC look like for students? Will it cover all strands? Will it cover different strands each year? What will be involved in a “changing” brief from year to year? Our members gave the suggestion that maybe the model of the current business Leaving Certificate ABQ could be considered where it is on



different units each year. Maybe the AAC for Accounting could be on a different strand each year.

- Technology: The technology requirements for the AAC are also a concern. Schools may not have consistent access to the necessary resources, and the prescribed software could create challenges, especially if some students are unfamiliar with the tools or lack access to technology. Clarity on what software will be used and the level of technological proficiency required would help in preparing students for the assessment.
- Level: Another important issue is the uniformity of the brief for both Ordinary Level (OL) and Higher Level (HL) students. If the same brief is used for both levels, it raises the question of whether it will be appropriately differentiated to account for the different abilities and needs of OL students. Our members feel more consideration should be given to the specific needs of OL students, as they may require a different level of challenge. It would be helpful to see examples of the brief for both levels to ensure that the expectations are reasonable and that the assessment is equitable for all students.
- Marking: The Leaving Certificate is a high stakes exam marked on a scale of H1 to H8 / O1 to O8 however the AAC has only three categories of marking / rubric. Members would like clarification around how these align for the students final marks.
- Alignment with the specification is another concern. The AAC appears to require a high level of theoretical knowledge and practical application, but the lack of clarity on how it aligns with the learning outcomes in the specification creates uncertainty. Without a clear understanding of how the AAC ties into the broader curriculum, it's difficult to determine if the assessment accurately reflects the learning objectives or if students are being asked to do more than is expected at this level.
- While the AAC has the potential to motivate students and foster the development of key competencies, there are concerns about its feasibility, fairness, and alignment with the specification. The timing, clarity on resources, and differentiation for OL students need to be addressed to ensure that all students can engage meaningfully with the assessment without feeling overwhelmed.



- Exam Paper: In the new LC Accounting examination, members are strongly of the view that there should be choice on the paper for students.

Supports for Successful Enactment

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

For the successful enactment of Accounting our members would like to see more emphasis on the action outcome verbs e.g. calculate, prepare etc and less emphasis on theory. - Accounting students are choosing the subject to get away from rote-learning and theory. They are active learners, who enjoy problem-solving and enjoy learning by doing (preparing accounts, performing calculations).

More concrete examples, strategies, or lesson ideas would be helpful to support teachers in embedding them meaningfully.

Teachers will need full training on all digital elements and time within school hours and / or Croke park hours to up skill. This training needs to be in a computer room or in a room where everybody has the device needed and the software needed on their device.

Teachers are very concerned about the resources in schools. All subjects will soon be doing a 40% AAC and will need access to digital technologies. This will have a huge knock-on effect for schools in relation to technology and digital facilities.

It was suggested that maybe the accounting bodies could also provide some webinars and training opportunities for teachers.

Schools will need a grant for IT equipment. Desktops would be the most suitable option to complete a digital AAC. Department funding will be needed to facilitate the introduction of the digital element.

Members would also like the NCCA to be cognisant of teacher well-being in terms of upskilling in not just, but some teachers will have two new leaving certificate subjects to train and upskill for and teach students.

It is vital that this draft Accounting Specification be financed properly and that the necessary resources be provided to schools to ensure its successful implementation.



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

Will there be sufficient class contact hours to cover this very broad draft Accounting Specification? [160 hours + 20 hours for the AAC]

The BSTAI members would like to acknowledge the following re the new specification:

- It has retained the essence of double entry in the sole trader and company accounts, usually referred to question one.
- The need for the students to understand and use accounting fundamentals is still there in other accounting areas.
- The importance of students understanding cash flow versus profit is included.
- The financial health of a business through exploring ratios is welcome especially as those will now be given.
- Management accounting remains which is needed so much in the modern financial life of a business.

- **Teachers / members that our concerns and worries should be acknowledged, listened to and taken on board.**
- **Teachers / our members want to partake in the successful introduction and implementation of this draft Accounting Specification in September 2026. Our opinions, concerns and suggestions should be listened to and taken on board, as we are the practitioners “on the ground and in classrooms around the country” who have, since 2014, been key to major educational reform at both Junior and Senior cycles.**



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