



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

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

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

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



Respondent's details

What organisation are you submitting on behalf of?

Donegal BSTAI

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

- ☐ Yes

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

Donegal BSTAI

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

- ☐ Yes



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.

We agree with the aims as outlined on page 3 of the document. In particular, develop the key competencies required to capture and manage financial information and become confident problem solvers. It cannot be stressed enough that Accounting is a practical, doing subject. Students have opportunities to study theory in other Business subjects, Accounting should and always has offered something different. Junior Cycle Business Studies does indeed introduce students to some aspects of accounting and gives students an opportunity to discover if working with data of this type appeals to them.

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.

Page 7 & 8 we agree with the outline of the key competencies, in particular we welcome problem solving skills, gathering, recording, summarising financial information, communication of information clearly and the development of numeracy as a fundamental aspect.



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 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.

This is more of a general comment; we appreciate greatly the time and effort that has gone into developing this specification.

Accounting teachers have always faced challenges in attracting students to study the subject, it is seen as more specialised than business which has a wider appeal.

Accounting is a most valuable subject; money is everywhere, in all aspects of our lives and needs to be accounted for. This subject develops in students the ability to process information in an accurate way, changing data into information, regardless of career choice this ability will stand to all students who have studied Accounting. It will help them in their future but also in the now in their other subjects. Other skills involve communicating financial information clearly, problem solving and critical thinking.

Introducing large amounts of theory changes the nature of the subject and could make it difficult to retain our numbers.

Club and service firm accounts were popular among students, they are relevant to them and illustrate clearly how skills developed now can help them and their communities in the future. Illustrating that the subject has relevance and importance to a wider range than just those who wish to pursue careers in accounting and finance at 3rd level.

Please consider how this specification will appeal to students in what has become most competitive market.



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.

There is a need for more action verbs, record, prepare, demonstrate, appraise, this is a doing subject rather than a theory subject.

1.1 In particular page 14 outlines different personal and professional opportunities offered by studying accounting – this is very career related. Students do not need to wish to pursue a career in finance or accounting to gain from the study of Accounting at Senior Cycle. The subject has always build transferable skills that benefit any number of future careers as well as helping in the study of current Senior Cycle subjects. 1.1 is solely theory and we would question is all of this necessary, does it add to the study of the subject, would it appeal to the student, is it age and stage appropriate?

1.4 & 1.5 good sections with some very good use of action verbs, students will have an opportunity to understand and demonstrate double entry book keeping.

1.6 This is new material, discussing the cashflow for a sole trader; compare, recognise, identify, explain and outline – a lot of theory

1.7 Need confirmation of what is expected from students here, what resources will be available. Feedback from a teacher who has recent experience of using ROS is that it is very difficult to use, people don't process payroll until they have progressed in their careers. Taking both these points into consideration where is the relevance for a Senior Cycle student and how does this connect to the rest of the course.

1.8 We welcome the introduction of digital accounting skills this is an opportunity to make the subject more appealing, bring it up to date. Our concern arises as a result of the limited time available to teach these digital skills as they will be in addition to teaching accounting skills and also in the resources available. Digital skills will need to be taught in a computer room where each student has access to a computer which has a monitor and a separate keyboard. Teachers will need full training in a computer suite not training through an online webinar.

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.

2.2 Welcome the use of the action verb prepare here assume that this is prepare by hand.

2.4 Would suggest a change in order, are there 5 things expected here for each of the given ratios: explain the reason for each, the information they provide, calculate, outline the benefits of each and the limitations of each.

Report on these findings, these finding being trends and areas for improvement?

2.5 Very theory heavy, is the material age and stage appropriate? Would it appeal to students? Is it broad enough? Is it building skills that can be transferred to a number of careers and subjects?

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.

3.1 Again use of outline, outline and recognise, outline, explain; no use of action verbs; we would question the relevance of this material to 16/17/18 year old students now in particular point 3 - is it necessary?

3.2 Welcome the use of prepare here.

3.3 No 9 here identify the steps involved as with similar parts this is detailed and specialised is it age and stage appropriate?

3.4 This material does not seem suited to second level students, not age and stage appropriate or of interest to the students in their present situation. There is sufficient content this overload is unnecessary.



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.

Good section; interesting material that the student will be able to engage with and enjoy; training will be needed to ensure teacher can adequately teach students how to demonstrate the skills required in this section. Students need to learn the accounting and the computer skills; the ability of students to process data will vary greatly. Time will be needed.

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.



It appears that the AAC may be completed by all students in a prescribed environment and this is welcome. It is a way of accessing the digital skills fairly – provided that all necessary resources are available to all students equally. It would be beneficial to know if the skills accessed in the AAC would also be examined in the final exam. The timing of the AAC would have to put the student at the centre giving them sufficient time to learn the skills required yet not placed too near to the terminal exam. November/December of final year may prove a suitable time.

Supports for Successful Enactment

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

Concerned over the amount of CPD that will be provided- will it be specific enough or vague, how many training days/sessions, will there be specific training for the digital aac and aspect?

Ensure students have access to computer resources – monitor and keyboard rather than laptop or Chromebook; preferably similar devices to those on which they would complete the AAC.