



## 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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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](https://ncca.ie).

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## Respondent's details

What organisation are you submitting on behalf of?

CCAB-I (Consultative Committee of Accountancy Bodies – Ireland)

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.

CCAB-I (Consultative Committee of Accountancy Bodies – Ireland)

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.

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**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.

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## 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.

CCAB-I welcomes the publication of the draft specification for Leaving Certificate Accounting. The proposed new approach and updated material mark positive steps forward in making the teaching of accounting at second level more attractive and relevant to the work of the modern accountant.

In particular, we are pleased to see the inclusion of the two new cross-cutting themes 'Digital Technology in Accounting' and 'Ethics and Sustainability in Accounting' woven through the four strands of study. Both of these themes represent core elements of the work of the modern accountant and their inclusion in the new syllabus is timely. However, having reviewed the draft specification, we are of the view that more substantial information on these crucial themes needs to be reflected across all four strands. In the introductions to each strand, technology is not mentioned at all, and ethics and sustainability are mentioned only in Strand 3. If these themes are to be meaningfully represented in the new syllabus, more substantive detail needs to be included across each learning strand with respect to these themes.

### **Digital Technology in Accounting**

The theme of 'Digital Technology in Accounting' is a significant addition to the curriculum. It presents an opportunity to reflect real-world applications of emerging technologies in the work of accountants and demonstrate how the role of the accountant has developed and will continue to develop. The outcome 'The Role of Technology in Accounting' in Strand 1 provides important information in this field. However, we note the cross-cutting theme includes only 'digital accounting skills' as an outcome at the end of each strand.

As stated in our Submission on Reform of the Leaving Certificate Accounting Curriculum, technology has revolutionised the accountancy profession in recent years. Artificial intelligence (AI) is increasingly automating routine tasks, freeing accountants to focus on more strategic issues and decision-making, enhancing their role as key business advisors. To understand how technology has transformed the work of the accountant, students should learn how AI is harnessed as a tool to support both accounting and the business as



a whole. To give a rounded view of this new technology, the syllabus also needs to highlight the risks of using AI.

Today there are growing areas of the profession where technology is a leading element, such as 'FinTech', using technology to improve and automate financial services, and Regulatory Technology ('RegTech'), the application of technology to support regulatory compliance. It is essential that students are exposed to the emerging technologies used in modern accounting to understand how the work of accountants has evolved and the variety of career opportunities that exist.

If the role of digital technology in modern accounting is to be accurately conveyed to students, the digital technology learning outcome covered in each strand needs to be broadened to include familiarising students with how advances in AI, robotic process automation and data analytics have transformed the role of accountants. Inclusion of information about these emerging technologies in all strands would make the course more engaging for students, future-proof their learning, and prepare them for the rapidly changing world of work.

### **Ethics and Sustainability in Accounting**

CCAB-I considers 'Ethics and Sustainability in Accounting' a valuable new theme to highlight the strategically important role that accountants play in supporting corporate social responsibility in modern businesses. Trust in the accountancy profession is indispensable for growth of the SME sector and a thriving economy. It is crucial that students learn the principles of ethical business practices and how they relate to the work of the accountant as well as their application in the use of technology.

It is also vital for students to understand the key role accountants play in promoting and reporting on sustainability and recognise how accountants can drive change in the business world, where transparency is increasingly demanded by investors, consumers and regulators. It is important students learn the value of sustainability to various stakeholders involved in business as well as the impact business choices have on the environment.

We note that references to ethics and sustainability across the outcomes are limited – ethics is included only in outcomes 1.1, 1.8 and 3.3; while sustainability is only mentioned in outcomes 1.1, 3.3, 3.5 and 4.1. Consideration should be given as to how both elements can be included across the key strands to provide greater depth to these areas. A greater degree of detail in the final specification is needed if the role of ethics and sustainability in the work of the modern accountant is to be accurately reflected to second-level students.



### **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.

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### **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.

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### **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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### **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.

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### **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.



CCAB-I welcomes the AAC as it will give students the opportunity to put their learning into action. The AAC offers students the chance to use their knowledge and the competencies they have developed, and apply critical thinking, problem-solving and communication skills – all of which are key skills needed by the modern accountant. The proposed approach to the assessment component is broadly reasonable.

We acknowledge that the AAC provides students with the chance to integrate “real-world applications” and engage with “adapted realistic financial scenarios”. However, we reiterate our suggestion that the two cross-cutting themes of ‘Digital Technology’ and ‘Ethics and Sustainability’ need to be elucidated in more detail in the draft specification if students are to be adequately presented with a real-world scenario in the AAC.

Moreover, we note that the AAC is to be “completed in an environment prescribed by the SEC ... using a prescribed software application”. To enable schools to adequately prepare to deliver the new syllabus, details need to be provided on the prescribed software to be used (whether Excel or another package) in the AAC (and the digital accounting skills outcome), as well as information on who will be required to teach it and the minimum skill level students will be expected to reach. To ensure that all students have an equal opportunity to succeed, we recommend that all schools are provided with access to the same technology, and that students are required to complete their AAC on school premises.

## Supports for Successful Enactment

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

### School Support

It is fundamental that there is a level playing field for all students of the new Leaving Certificate Accounting curriculum so that every student can succeed in their exam and assessment. To ensure this, it is imperative that all schools are equipped with the necessary funding and resources needed to provide the relevant accounting software for the digital accounting skills component. All students should be afforded ample opportunity to practice on the chosen software in advance of their AAC.

### Teacher Training

CCAB-I recognises the critical role of teachers in education delivery and the challenges involved in the rollout of a new curriculum. Teachers will need to upskill to ensure the successful implementation of the modernised Leaving Certificate Accounting curriculum. With this in mind, it is vital that teachers are given adequate guidance and support to enable





them to teach all aspects of the new curriculum at the highest level. We suggest that the Department of Education considers the potential of collaborating with both professional bodies, which could assist in this upskilling process by providing real-world insights into the work of modern accountants and the accountancy profession today, and higher education institutions, which might be in a position to provide accreditation.

### **Guidance for Activities and Assignments**

Homework and classroom-based work reinforce students' learning and consolidate their skills. In the section titled 'Teaching for Student Learning' on page 35 of the draft specification, teachers are encouraged to use a "wide range of activities and assignments" to "foster mastery of fundamental concepts" taught in the syllabus. The definition of what constitutes this "wide range of activities and assignments" needs to be more prescriptive to ensure consistency of approach in teaching methods.

### **Continued Curriculum Refreshment**

Overall, the CCAB-I is positive about the Leaving Certificate Accounting curriculum being refreshed after 30 years. The new curriculum is a substantial step forward in more accurately reflecting the modern discipline of accounting and the work of professional accountants today. We welcome the addition of the up-to-date elements of technology, ethics and sustainability and we hope the final curriculum will include more substantive detail on these themes.

However, given the pace of change in the profession today and in particular the transformative impact that technological advances are continuing to have on the role of the modern accountant, we would suggest that the NCCA commits to reviewing the curriculum again in three to five years to ensure that these developments are adequately captured and to avoid the risk of the curriculum becoming redundant in the near future. Professional qualifications are updated annually to keep pace with such changes and, where practicable, it makes sense that the Leaving Certificate should also be updated with similar regularity.