Oide

Tacú leis an bhFoghlaim Ghairmiúil i measc Ceannairí Scoile agus Múinteoirí

Supporting the Professional Learning of School Leaders and Teachers

Leaving Certificate Accounting

The New Specification

Day 1

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An Roinn Oideachais agus Óige
Department of Education and Youth

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

Coimisiún na Scrúduithe Stáit
State Examinations Commission
Corr na Madadh, Baile Átha Luain, Co. na hIarmhí
Cornamaddy, Athlone, Co. Westmeath

Overview of the Day

Session 1 09:15 - 11:00	A shared understanding of the Leaving Certificate Accounting Specification including the cross-cutting themes of Ethics and Sustainability in Accounting and Digital Technology in Accounting.
Tea/Coffee 11:00 - 11:20	
Session 2 11:20 - 13:00	Consider the Fundamentals of Accounting strand and its role in developing an understanding of the core principles and values in Accounting.
Lunch 13:00 - 14:00	
Session 3 14:00 - 15:45	Engage with the cross-cutting themes within the specification and deepen our understanding of Digital Technology in Accounting.

Working Norms

Leaving Certificate Accounting Support

Oide

Senior Cycle Redevelopment- Leaving Certificate Accounting Professional Learning Experience Proposed Timeline

5 x Full-Day PLEs | 2 x Collaboratives | 4 x Workshops | 5 x Webinars

Support Materials

Professional Learning Materials

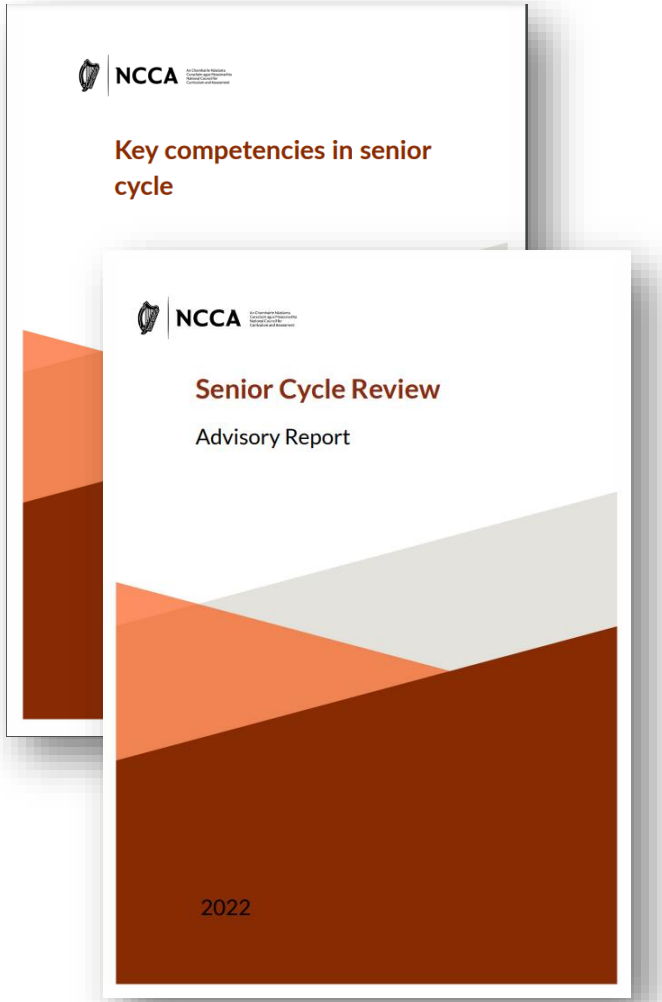
Oide Mailing Lists

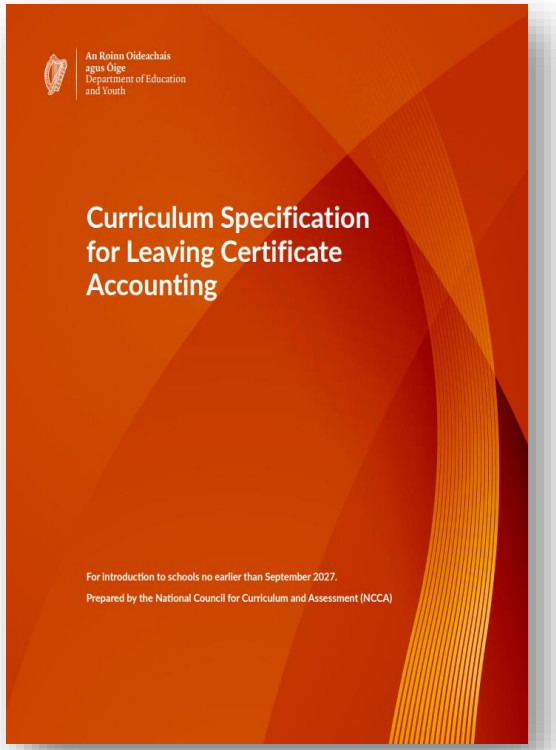
Session 1

In this session we will…

- Explore more deeply the rationale and aims underpinning the specification
- Develop our understanding of the four strands and two cross-cutting themes in the specification.

Key Documents





Policy documents that underpin the new specification

Senior Cycle Key Competencies

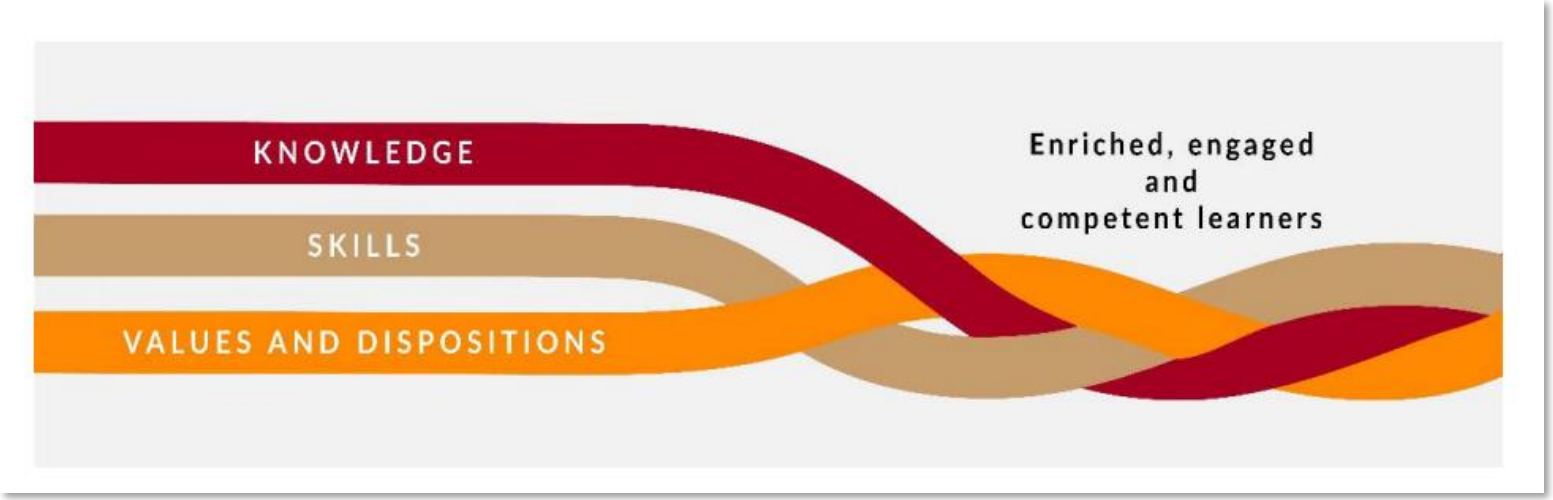


Figure 1: *Accounting Specification, 2025, p.8.* The components of competencies and their desired impact.

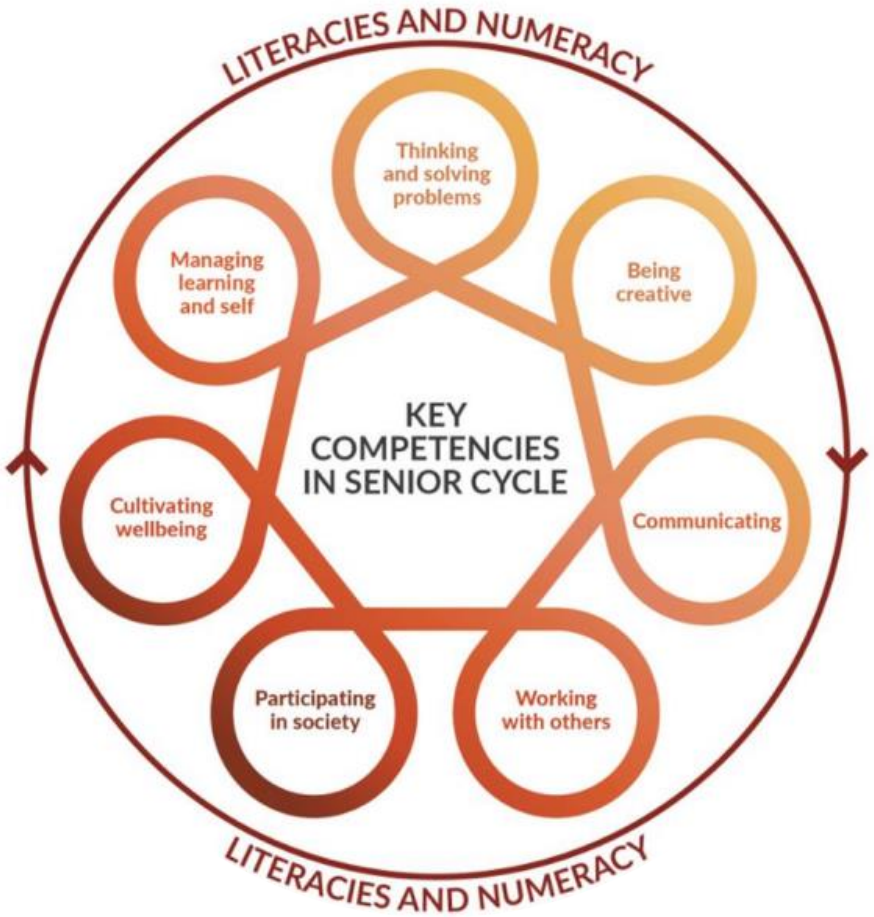


Figure 2: *Accounting Specification, 2025, p.9.* Key Competencies in senior cycle, supported by literacies and numeracy.

Specification Overview

Figure 3: *Accounting Specification, 2025, p. 11.* Specification Overview

Cross-cutting Themes

"These skills are developed incrementally over time and the learning outcomes across the four strands provide students with an opportunity to apply their understanding of accounting when working with financial data and/or information both manually and digitally."

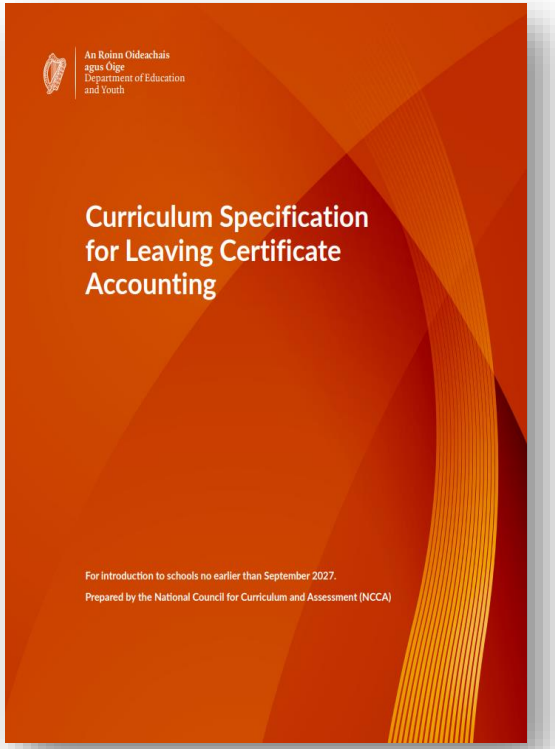
(*Accounting Specification, 2025, p.28*)

Overview of the Specification

- September 2027
- 180 hours minimum class contact time
- Higher and Ordinary Level
- First Leaving Certificate Examination in June 2029

  Assessment: Written Examination 60% and

  Additional Assessment Component (AAC) 40%



Overview of Assessment

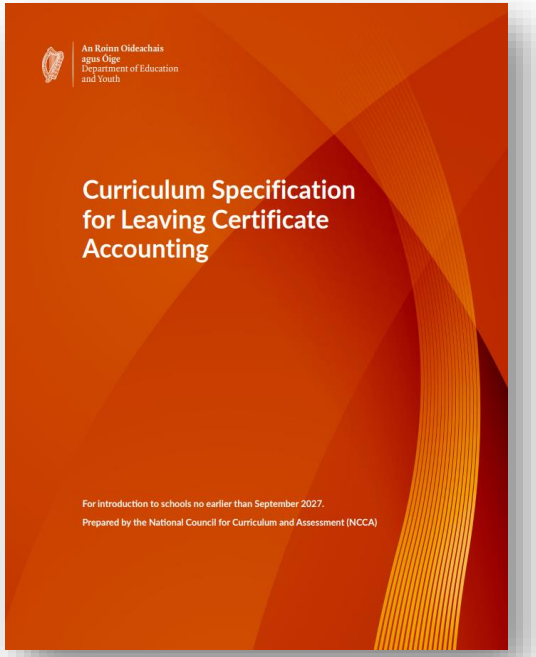
- Additional Assessment Component - Applied Accounting
- 40% of final grade
- Common brief
- Guided by a brief, the AAC will take the form of a digital practical assessment and will be completed in a controlled and supervised environment.

Assessment component	Weighting	Level
Applied Accounting	40%	Common brief
Written examination	60%	Higher and Ordinary level

Figure 4: *Accounting Specification*, 2025, p.29, Table 2 Overview of assessment for certification.

Activity: Rationale and Aims

Read the rationale and aims for Leaving Certificate Accounting (p. 4-5)



What key competencies can students further develop from studying Accounting?

3 mins

5 mins

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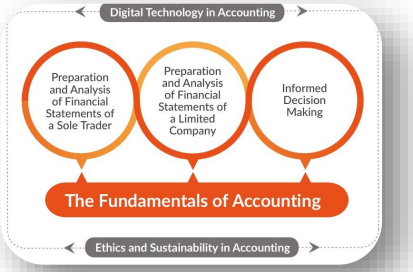
Specification Overview

Figure 3: *Accounting Specification, 2025, p. 11.* Specification Overview

The Strands

Strand 1: The Fundamentals of Accounting

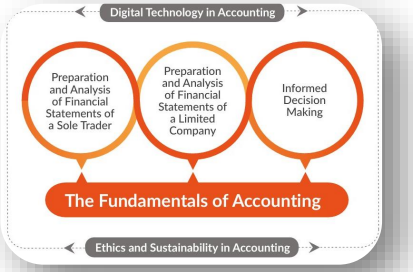
Students learn about	Students should be able to
1.1 The World of Accounting	
• the purpose of accounting, including the role of the accountant in managing financial information to examine the business performance and making informed ethical and sustainable recommendations.	1. outline the purpose of accounting and the role of the accountant.
• financial accounting and its role in recording, summarising, interpreting and reporting on the financial transactions of a business; management accounting including product costing, budgeting and forecasting.	2. compare the role of the financial accountant and the role of the management accountant.
• the relevance of the study of accounting both personally and professionally including the range of potential career pathways, the variety of roles within an accounting department, and the responsibilities that come with these roles.	3. outline different personal and professional opportunities offered by studying accounting.



The Strands

Strand 1: The Fundamentals of Accounting

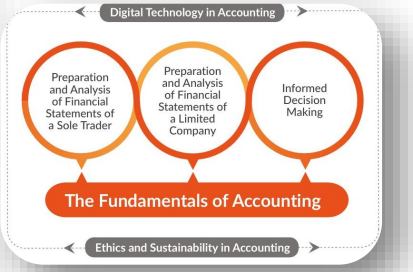
1.8 The Role of Technology in Accounting	
• the importance of technology for accounting practices and the role of technology in enhancing the preparation of accounts including improved accuracy, time saving, cost efficiency, compliance and increased security, the ethical implications of using technology in accounting, including data privacy, cybersecurity, Artificial Intelligence (AI) and the impact on accounting.	1. outline the importance of technology in accounting and the ethical implications of using technology in accounting
• the importance of data management, including backup, and security measures in the context of accounting technology.	2. demonstrate understanding of the need for data management.
1.9 Demonstrating digital accounting skills	
• the use of a software application including entering data, selecting and applying appropriate formulas, and working with multiple worksheets and how they can be used to prepare double-entry systems.	1. use digital skills to apply their learning to double-entry systems.



The Strands

Strand 2: Preparation and Analysis of Financial Statements of a Sole Trader

2.2 Preparation of Financial Statements • the preparation of the Financial Statements* of a sole trader including Statement of Profit and Loss and Statement of Financial Position, using a trial balance and making end of year adjustments. • managing items specific to a sole trader including drawings taken by the owner in the form of stock, cash, expenses paid or non-current assets.	1. prepare a set of financial statements of a sole trader business.
2.6 Demonstrating digital accounting skills • the use of a software application including entering data, selecting and applying appropriate numerical and conditional formulas, working with multiple worksheets and preparing charts and graphs, and how this can be used to prepare, analyse, interpret and evaluate the financial statements of sole traders to inform recommendations and decision making.	1. use digital skills to apply their learning to the financial statements of sole traders.



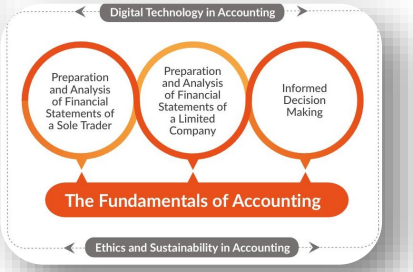
The Strands

Strand 3: Preparation and Analysis of Financial Statements of a Limited Company

3.3 Interpretation of Accounts

- the main components of financial statements including notes, the strengths and weaknesses they reveal about a limited company's financial performance and position.
- the purpose, interpretation, and application of financial ratios 3 including how to calculate them using given formulas, and evaluate their benefits and limitations in assessing a business's financial position under the headings of profitability, activity, liquidity, solvency and investors.
- analysing financial data over time to identify trends, evaluate business performance, and making ethical and sustainable recommendations.

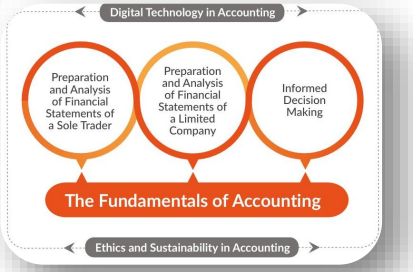
1. analyse the financial statements of a limited company.
2. calculate the given ratios and outline the purpose, benefits, and limitations of the given ratios.
3. identify trends over time or between companies, evaluating areas for improvement and making ethical and sustainable recommendations.



The Strands

Strand 3: Preparation and Analysis of Financial Statements of a Limited Company

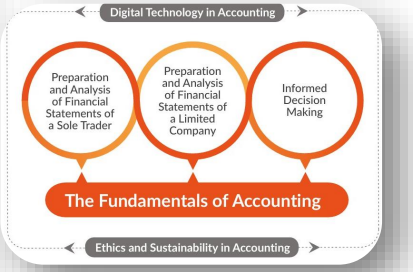
3.5 Demonstrating digital accounting skills • the use of a software application including entering data, selecting and applying appropriate formulas, working with multiple worksheets and preparing charts and graphs, and how this can be used to prepare, analyse, interpret and evaluate the financial statements of a limited company to inform recommendations and decision making.	1. use digital skills to apply their learning to the financial statements of limited companies.



The Strands

Strand 4: Informed Decision Making

Students learn about	Students should be able to
4.1 Cost Classification • the various cost classifications including direct costs, indirect costs, relevant costs, irrelevant costs, sunk costs*	1. demonstrate an understanding of the impact of the cost classifications on business decisions.
4.5 Demonstrating digital accounting skills • the use of a software application including entering data, selecting and applying appropriate formula, working with multiple worksheets and preparing charts and graphs. • how they can be used to prepare, analyse, interpret and evaluate breakeven analysis and budgets and demonstrate marginal and absorption costing changes to inform recommendations and decision making.	1. use digital skills to apply their learning to the management accounting functions.



Action Verbs

Describe what the student should be able to do

The learning outcomes contain action verbs

Appendix 1: Glossary of Action Verbs details what each action verb means in the context of the Accounting Specification

Teachers and students should be familiar with these action verbs

Appendix 1: Glossary of Action Verbs

Action verb	Students should be able to
Adjust	modify or correct financial entries, balances, or accounts to reflect accurate and updated information
Analyse	study or examine something in detail, break down in order to bring out the essential elements or structure; identify parts and relationships, and to interpret information to reach conclusions and/or make recommendations
Apply	select and use information and/or knowledge and understanding to explain and show/record in the accounts a given situation or real circumstances
Assess	judge, evaluate or estimate the nature, ability, quality or value of something
Calculate	obtain a numerical answer showing the relevant stages in the working
Compare	give an account of the similarities and (or) differences between two (or more) items or situations, referring to both (all) of them throughout
Demonstrate	give an explanation, illustrating with examples or practical application in the accounts
Evaluate (data/ information)	collect and examine data to make judgements and appraisals; describe how evidence supports or does not support a conclusion in an inquiry or investigation; identify the limitations of data in conclusions; make judgments about the ideas, solutions or methods
Examine	look closely at arguments, data, information and/or stories in order to uncover origins, assumptions, perspectives, trends and/or relationships
Explain	to clearly convey information, concepts, or processes in a way that ensures understanding, often by breaking them down into simpler terms and illustrating key points using examples, where appropriate
Extract	to balance the ledger accounts and take out the closing balances to allow the preparation of a trial balance
Identify	recognise patterns, facts, examples or details; provide an answer from a number of possibilities; recognise and state briefly a distinguishing fact or feature
Investigate	observe, study or examine in detail in order to establish facts, and reach new insights and/or conclusions
Interpret	use knowledge and understanding to recognise trends and draw conclusions from given information
Model	represent an idea, structure, process or system through a variety of means such as words, diagrams, equations, physical models or simulations; use models to describe, explain, make predictions and solve problems, recognising that all models have limitations
Outline	give the main points, restricting to essential pieces of information
Prepare	the process of systematically calculating, compiling, organising, and presenting financial information both manually and digitally
Recognise (data/ information)	identify facts, characteristics or concepts that are critical (relevant/appropriate) to the understanding of a situation, event, process or phenomenon
Record	document a financial transaction in the accounting cycle, ensuring that it is accurately calculated and entered in the appropriate accounts or ledgers. This involves applying manual and digital skills to determine the correct amounts

Figure 5: *Accounting Specification, 2025, p.34.* Appendix 1 Glossary of Action Verbs.

Action Verbs

Action verb	Students should be able to
Adjust	modify or correct financial entries, balances, or accounts to reflect accurate and updated information
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Figure 5: *Accounting Specification, 2025, p.34.* Appendix 1 Glossary of Action Verbs.

Demonstrating Digital Technology in Accounting

	A	B	C	D	E	F	G	H
1		Jan	Feb	Mar	April	May	June	Total
2	*Receipts*	€	€	€	€	€	€	€
3	Cash Sales	1500						
4	Credit Sales	35000						
5	**Total Receipts**	**36500**						

Month	Cash Sales Receipts	Credit Sales Receipts
January	1500	35000
February	2000	39000
March	1400	34000
April	500	59000
May	2000	32000
June	1200	330000

10 mins

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Key Competencies

"The key competencies can be developed in Leaving Certificate Accounting in a range of ways through student engagement with the learning outcomes.

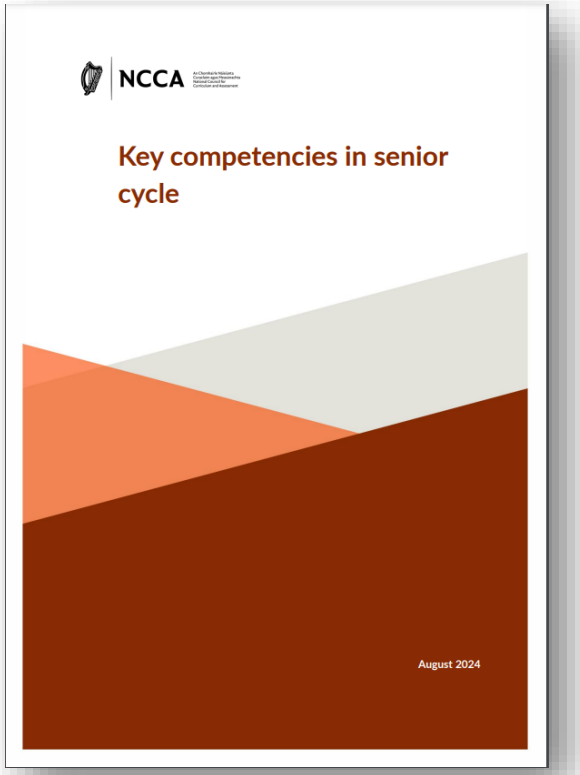
In Leaving Certificate Accounting, students develop and apply the competency of thinking and solving problems where they focus on the use of financial data to gain insights into the financial position of an organisation."

(*Accounting Specification*, 2025, p.10)

Key Competencies

View the Key Competencies and note your reflections on how they can be developed within students.

(Key competencies in senior cycle, p. 3-9)



Working with Learning Outcomes and Developing Students' Key Competencies

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For the learning outcome assigned to you, consider the following:

Action Verb	Knowledge
What exactly does the student need to be able to do as outlined in the action verb?	What knowledge should students gain by engaging with this learning outcome and how might it support further learning?
Key Competency Attributes	**Learning Experiences**
What key competency attributes might students develop by engaging with this learning outcome?	What learning experiences could you create to engage with this learning outcome?

- The Key Competencies in Senior Cycle document (p.3-9)
- The Accounting Specification 2025: Appendix 1 Glossary of Action verbs (p.34) and the Key Competencies in Accounting (p.10)

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Activity: Exploring the Four Strands

Strand 1
P.14-18

Strand 2
P.19-21

Strand 3
P.22-24

Strand 4
P.25-27

10 mins

10 mins
Group 1-4

10 mins

5 mins

While exploring, consider:

Using digital technology in Accounting to inform teaching, learning and assessment, how will you improve learner outcomes and experiences?

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Supporting the Professional Learning of School Leaders and Teachers

Session 1

In this session we have…

- Explored more deeply the rationale and aims underpinning the specification
- Developed our understanding of the four strands and two cross-cutting themes in the specification.

Break

Oide

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Supporting the Professional Learning of School Leaders and Teachers

Leaving Certificate Accounting

Session 2

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Session 2

In this session we will…

- Develop our understanding of the fundamentals of accounting strand and appreciate how it supports learning across the other strands
- Consider teaching, learning and assessment aspects of the specification in greater depth taking into account Digital Technology in Accounting.

The Fundamentals of Accounting

"Through engaging with the learning in this strand students will develop their understanding of the rules of accounting and will have opportunities to develop their knowledge and experience of the practical application of the accounting cycle … when engaging with the learning in Strands 2, 3 and 4."

(*Accounting Specification, 2025, p.14*)

The Fundamentals of Accounting

"This strand is designed as the roots of the specification. It is envisaged that students will revisit the concepts in this strand and build on them throughout their two years of study."

(*Accounting Specification, 2025, p.14*)

Activity: Exploring Strand 1

Oide

Pair A P.14-15	Pair B P.15-17	Pair C P.17-18
The World of Accounting	Conceptual Framework of Financial Reporting	Dealing with Personal and Business Taxation
Forms of Business Structures	Double Entry Bookkeeping	Role of Technology
Key Users of Financial Information and Financial Statements	Cashflow Management	Demonstrating Digital Accounting Skills

3 **Key insights** — 10 mins

2 **Real world applications** — 10 mins Pairs A-C

1 **Area to explore further** — 10 mins

10 mins

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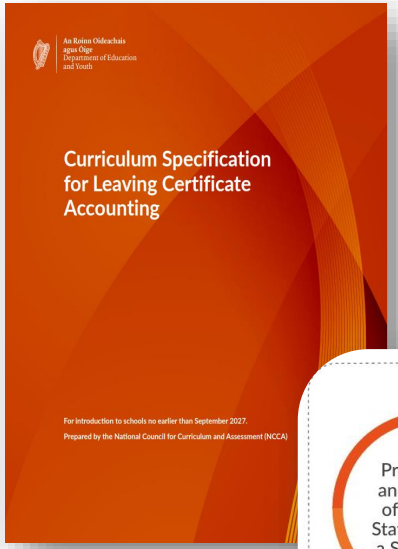
Strand 1: Fundamentals of Accounting

Oide

"This strand supports students in developing an understanding of the core principles and values that underpin accounting."

(*Accounting Specification, 2025, p.14*)



The Fundamentals of Accounting

Using strand 1 to support student learning across all strands

Strand 1
P.14-18

Strand 2
P.19-21

Strand 3
P.22-24

Strand 4
P.25-27

How will the areas of learning within strand 1 **support student learning** in strands 2, 3 and 4?

Activity: Fundamentals of Accounting

Using strand 1 to support student learning across all strands

Strand 2
P.19-21

Strand 1
P.14-18

Learning Outcome	Link to Strand 1: The Fundamentals of Accounting
2.5.1 Explain why a sole trader may decide to register as a limited company	**1.2.1** differentiate between different forms of business structures **1.2.2** investigate the registration and filing requirements placed on companies by the CRO.

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Activity: Fundamentals of Accounting

Using strand 1 to support student learning across all strands

Strand 1
P.14-18

A
Strand 2
P.19-21

B
Strand 3
P.22-24

C
Strand 4
P.25-27

For your assigned strand:

Consider how the areas of learning within strand 1 will **support student learning** in that strand

15 mins

5 mins

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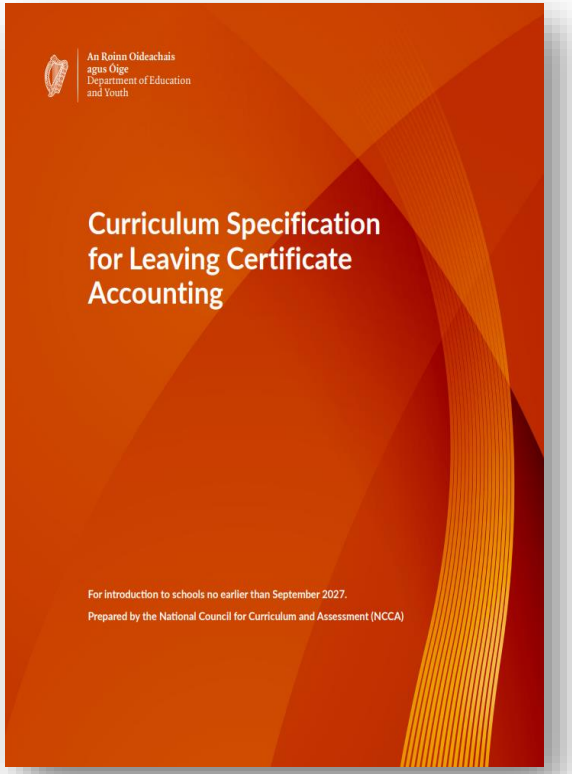
Teaching for Student Learning

> “Teachers should use a wide range of approaches that foster proficiency of fundamental concepts while developing students’ abilities in accounting, reporting, interpreting, and decision-making.”

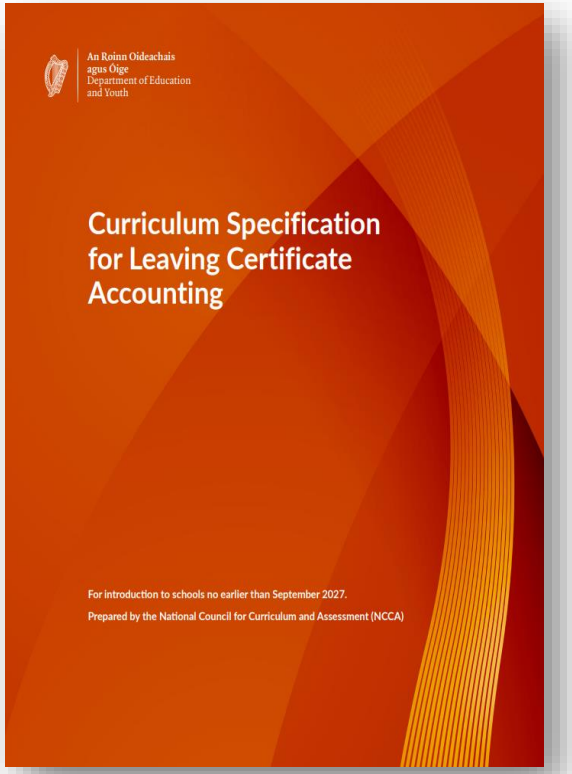
(*Accounting Specification, 2025, p.28*)



Teaching for Student Learning

"Students should be encouraged to relate the knowledge and skills they acquire to real-world business contexts. Highlighting the connection between accounting and its applications beyond the classroom will help students appreciate the subject's value—not just as a school topic but as a gateway to personal and professional opportunities in the broader world."

(*Accounting Specification, 2025, p.28*)



3 mins

Double Entry Bookkeeping

1.5.1

Students learn about	Students should be able to
1.5 Double Entry Bookkeeping • the purpose of double entry bookkeeping identifying the source documents for transactions and outlining how they should be recorded in line with the accounting equation.*	1. explain double entry bookkeeping and how it is used to record transactions.

Accounting equation	The accounting equation shows the two sides of each financial transaction and is expressed as: Assets – Liabilities = Equity This equation must always hold true for each and every financial transaction. The assets of the business minus its liabilities represent the amount that is due to the owner (i.e. equity).

Teaching for Student Learning
Double Entry Bookkeeping Case Study

You work in a busy accounting department at Phoenix Ltd. A colleague within the accounting department has completed the Double Entry Bookkeeping for June 2026 and although the Trial Balance concerned has balanced, a review has identified a number of errors now requiring your attention.

Errors identified:

- On the 11/6/26 net sales on credit totalling €1,800 (excluding VAT) to Holland Ltd have been completely omitted
- On the 9/6/26 gross credit purchases from Sheridan Ltd totalling €799.50 (including VAT) were incorrectly recorded as McKeown Ltd in the trade payables ledger
- A credit note received from Sheridan Ltd on 5/6/26 overstated the gross returns at €1,230 (net amount €1000 plus VAT) instead of the correct net amount of €100.

You decide to provide a summary report around the use of digital technology in Accounting including reference to accuracy, time efficiency and the use of multiple worksheets to record double entry transactions.

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Teaching for Student Learning
Double Entry Bookkeeping Case Study

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Sales Day Book for June 2026

Date	Trade Receivables	Invoice	Net Value	VAT (Tax) 23%	Gross Value
01/06/2026	Holland ltd	450	1,200.00	276.00	1,476.00
02/06/2026	Kenny	451	4,000.00	920.00	4,920.00
05/06/2026	Jones ltd	452	3,000.00	690.00	3,690.00
06/06/2026	Kenny	453	10,000.00	2,300.00	12,300.00
09/06/2026	Holland ltd	454	4,500.00	1,035.00	5,535.00
10/06/2026	Jones ltd	455	260.00	59.80	319.80
12/06/2026	Jones ltd	457	1,000.00	230.00	1,230.00
14/06/2026	Holland ltd	458	7,000.00	1,610.00	8,610.00
				0.00	0.00
			30,960.00	**7,120.80**	**38,080.80**

General Ledger

Sales Account

			30/06/2026	Trade Receivables	30,960.00
30/06/2026	Balance C/D	30,960.00			
		30,960.00			30,960.00
			01/07/2026	Balance B/D	30,960.00

Trial Balance as at 30/6/2026	DR	CR
Sales account		30,960.00
Vat Account		5,169.25
Sales Returns Account	600.00	
Purchases Account	8,885.00	
Purchases Returns Account		1,000.00
Bank Account	45,000.00	
Equipment Account	105,000.00	
Capital Account		150,000.00
Trade Receivables		
Holland Ltd Account	14,883.00	
Jones Ltd Account	5,239.80	
Kenny Ltd Account	17,220.00	
Trade Payables		
Sheridan Ltd Account		5,461.20
McKeown Ltd Account		2,945.85
Jackson ltd Account		1,291.50
	196,827.80	196,827.80

5 mins

Booklet, Pg.10-11

Demonstrating Digital Accounting Skills

1.9.1

1.9 Demonstrating digital accounting skills

- the use of a software application including entering data, selecting and applying appropriate formulas, and working with multiple worksheets and how they can be used to prepare double-entry systems.

1. use digital skills to apply their learning to double-entry systems.

How will you integrate digital technologies into your teaching practice to support students' development of digital skills in Accounting?

5 min

Tacú leis an bhFoghlaim Ghairmiúil i measc Ceannairí Scoile agus Múinteoirí
Supporting the Professional Learning of School Leaders and Teachers

Session 2

In this session we have…

- Developed our understanding of the fundamentals of accounting strand and appreciated how it supports learning across the other strands
- Considered teaching, learning and assessment aspects of the specification in greater depth taking into account Digital Technology in Accounting.

Lunch

Oide

Tacú leis an bhFoghlaim Ghairmiúil i measc Ceannairí Scoile agus Múinteoirí

Supporting the Professional Learning of School Leaders and Teachers

Leaving Certificate Accounting

Session 3

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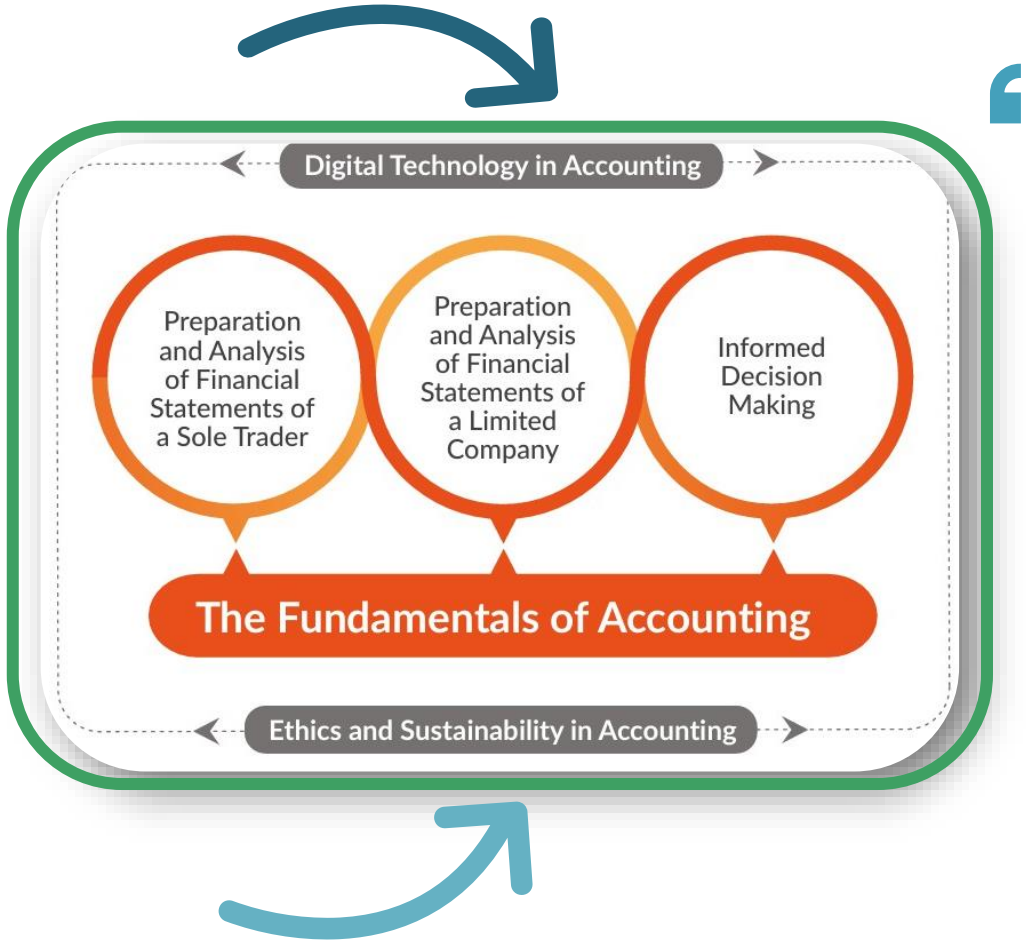
Session 3

In this session we will…

- Enhance our understanding of the cross-cutting themes of Digital Technology in Accounting and Ethics and Sustainability in Accounting
- Explore opportunities for students to demonstrate digital accounting skills
- Deepen our understanding of Digital Technology in Accounting.

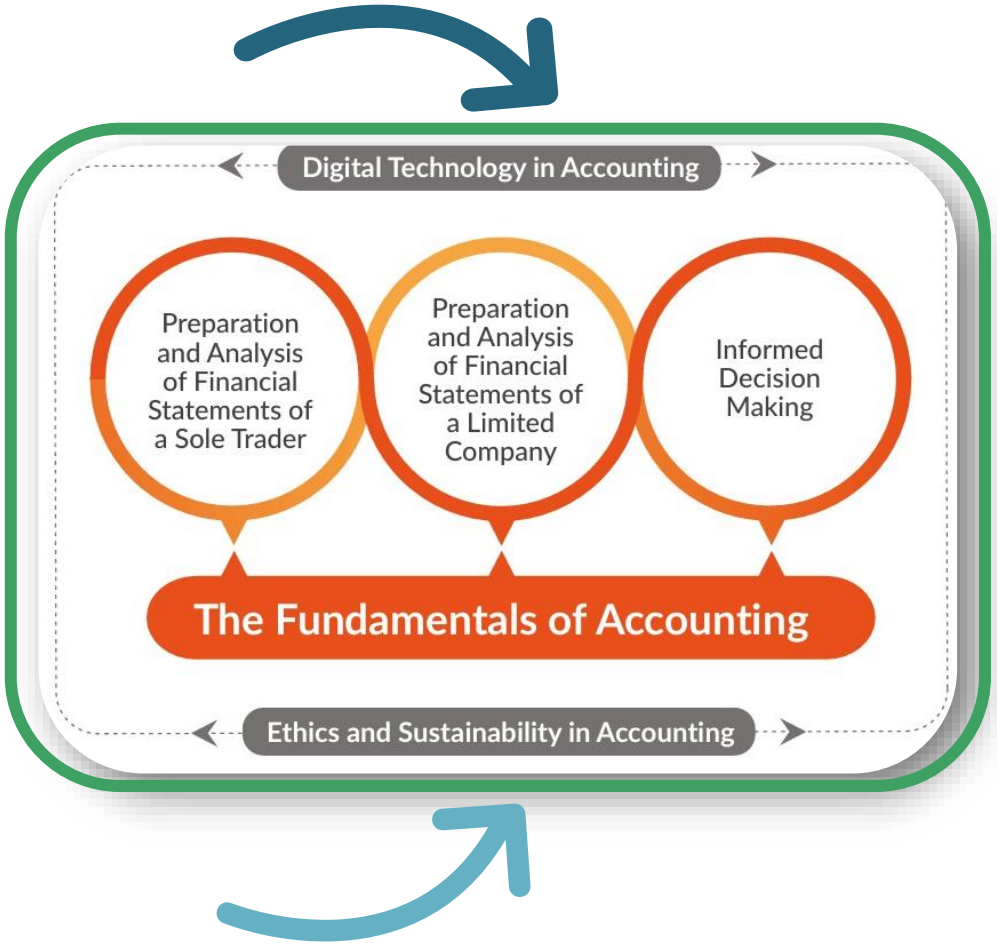
Cross-cutting Themes



"Two cross-cutting themes are identified: **Digital Technology in Accounting**, and **Ethics and Sustainability in Accounting**, both of which can provide a lens for the learning within the specification and have been interlinked throughout the learning as appropriate."

(*Accounting Specification*, 2025, p.11)

Cross-cutting Themes



Read about the cross-cutting themes of **Digital Technology** and **Ethics and Sustainability in Accounting**, while considering their role in Accounting (p.12)

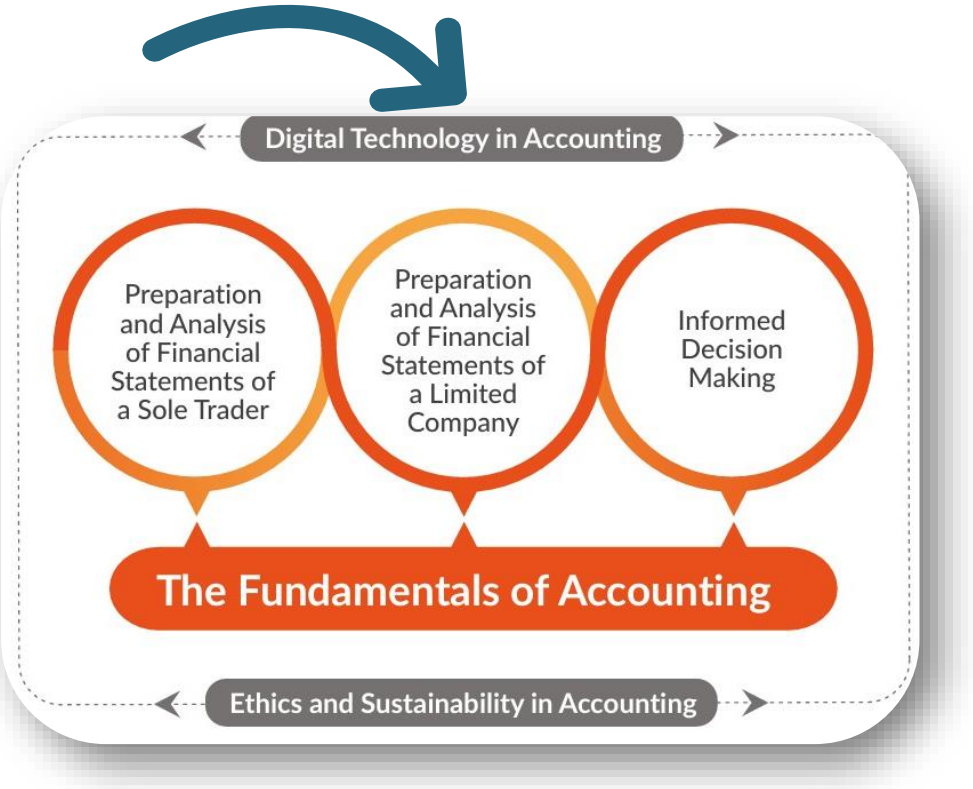
3 mins

3 mins

Digital Technology in Accounting

"The use of digital technology has been woven into the four strands in the specification and supports students in developing the capacity and confidence to use a software application to **prepare, analyse** and **interpret** financial data and information."

(*Accounting Specification*, 2025, p.28)



Digital Technology in Accounting: Case Study

You joined the accounting department of Northwest Garments Ltd earlier this year. Following a recent assessment of working conditions, the company was advised that the ventilation in its factory is inadequate. Management has been advised to install a new air-filtration system as soon as possible to protect the health and wellbeing of employees. The system will involve an initial cost, long-term finance repayments and ongoing maintenance costs.

Your line manager believes that including these payments in the cash budget will result in projected cash deficits and make the company less attractive to a prospective buyer. He has asked you to delay the purchase for several months and to leave the related payments out of the cash budget being presented to management. He argues that a successful sale would protect employees' jobs and that the filtration system could be installed by the new owners.

The line manager has also suggested improving the company's short-term cash position by not responding to suppliers seeking overdue payments and by putting increased pressure on customers to pay amounts owed before their agreed payment dates.

3 mins

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Supporting the Professional Learning of School Leaders and Teachers

Activity: Digital Technology in Accounting

The following information has been obtained in this regard:

The opening balance at the start of the period is expected to be €2500

Inflows:

The business estimates the following projected sales figures:

	Cash Sales	Credit Sales
Jan	1500	35000
Feb	2000	39000
Mar	1400	34000
April	500	59000
May	2000	32000
June	1200	33000

Ouflows:

The expected outflows in the period are estmated as follows:

	Raw Material Purchases	Credit Purchases	Wages	Variable Overheads	Fixed Overheads	Equipment
Jan	1000	20000	5000	1000	4000	
Feb	18000	20000	5400	1200	4000	
Mar	19000	22200	5400	1100	4000	180000
April	20000	18000	5400	1400	4000	
May	21000	21000	5400	1500	4000	
June	22000	22000	5400	1300	4000	

Cash Budget 2027
Northwest Garments Ltd

	Jan	Feb	Mar	April	May	June	Total
	€	€	€	€	€	€	€
Receipts							
Cash Sales	1500	2000	1400	500	2000	1200	8600
Credit Sales	35000	39000	34000	59000	32000	33000	232000
Total Receipts							
Payments							
Purchases	1000	18000	19000	20000	21000	22000	101000
Credit Purchases	20000	20000	22200	18000	21000	31000	132200
Wages	5000	5400	5400	5400	5400	5400	32000
Variable Overheads	1000	1200	1100	1400	1500	1300	7500
Fixed Overheads	4000	4000	4000	4000	4000	4000	24000
Equipment			180000				180000
Total payments							
Net cash							
Opening Balance							
Closing Balance							

20 mins

Digital Technology in Accounting: Case Study

Oide

What?

What learning outcomes are relevant to this case study?

How?

How are the cross-cutting themes relevant to this case study?

5 mins

Digital Technology in Accounting

Oide

4.4.3

Students learn about	Students should be able to
• the preparation of the cash budget, identifying periods and causes of surpluses or deficits and making informed ethical and sustainable recommendations.	3. prepare and analyse a cash budget.

4.5.1

4.5 Demonstrating digital accounting skills	
• the use of a software application including entering data, selecting and applying appropriate formula, working with multiple worksheets and preparing charts and graphs. • how they can be used to prepare, analyse, interpret and evaluate breakeven analysis and budgets and demonstrate marginal and absorption costing changes to inform recommendations and decision making.	1. use digital skills to apply their learning to the management accounting functions.

Digital Technology in Accounting: Case Study

Oide

You joined the accounting department of Northwest Garments Ltd earlier this year. Following recent market research conducted, the company is considering investing heavily in the manufacture and distribution of sea shoes. A colleague within the accounting department had commenced work around breakeven analysis to support decision making in this area, and now you are asked to complete this work.

As part of your new role you are expected to:

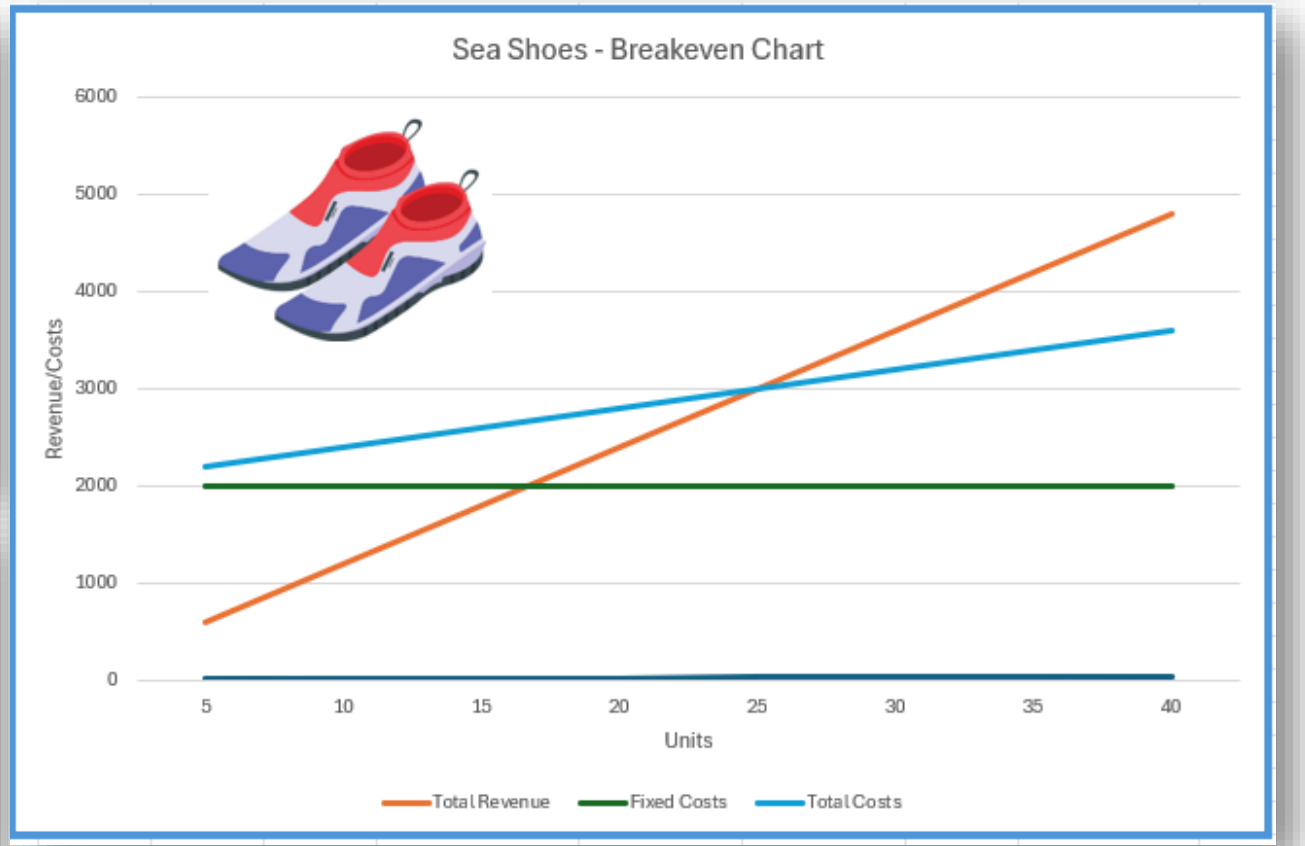
- Complete the data input figures necessary for the calculation of the breakeven point
- Produce a breakeven chart capable of providing information at various sales levels
- Advise on the potential of making supernormal profits and any ethical considerations and
- Provide a summary report around the use of digital technology to support informed decision making within a business.

3 mins

Activity: Digital Technology in Accounting

Sea Shoes	Break-even Analysis		
Units Sold	40		
Price/Unit	120		
Revenue		4800	
Less Variable Costs		0	
Contribution	120	4800	
Less Fixed Costs		0	
Profit		4800	
Breakeven Point FC/CPU:		**0**	**units**

Units	Total Revenue	Fixed Costs	Total Costs
5	600	0	0
10	1200	0	0
15	1800	0	0
20	2400	0	0
25	3000	0	0
30	3600	0	0
35	4200	0	0
40	4800	0	0



20 mins

Digital Technology in Accounting: Case Study

Oide

What?

What learning outcomes are relevant to this case study?

How?

How will you use case studies to support learning in the Accounting classroom?

5 mins

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Supporting the Professional Learning of School Leaders and Teachers

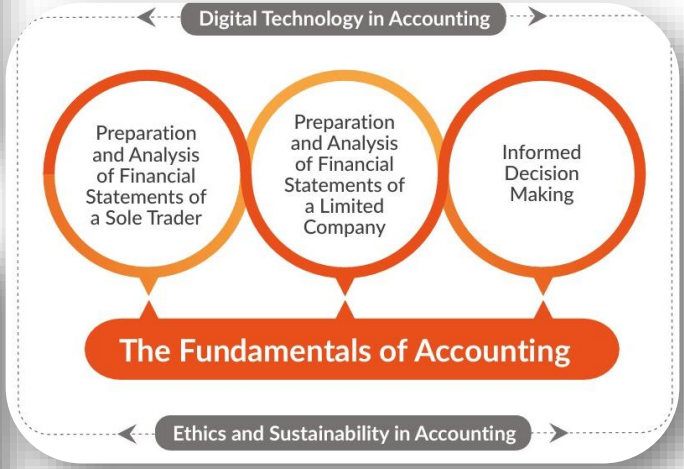
Digital Technology in Accounting

4.3.2

4.3 Marginal Costing • the concept of contribution and the calculation of contribution from given data about a business's fixed costs, variable costs, mixed costs and selling price and its impact on breakeven point.	2. demonstrate an understanding of the contribution per unit.

4.5.1

4.5 Demonstrating digital accounting skills • the use of a software application including entering data, selecting and applying appropriate formula, working with multiple worksheets and preparing charts and graphs. • how they can be used to prepare, analyse, interpret and evaluate breakeven analysis and budgets and demonstrate marginal and absorption costing changes to inform recommendations and decision making.	1. use digital skills to apply their learning to the management accounting functions.



Reflection: What next?

Reflect on this professional learning experience and your introduction to the new Accounting Specification

Reflect

Identify

Identify
three actions that you will take following this professional learning experience day

Consider:

- *Your individual practice*
- *Your subject department*

Consider

Session 3

In this session we have…

- Enhanced our understanding of the cross-cutting themes of Digital Technology in Accounting and Ethics and Sustainability in Accounting
- Explored opportunities for students to demonstrate digital accounting skills
- Deepened our understanding of Digital Technology in Accounting.

Oide

Tacú leis an bhFoghlaim Ghairmiúil i measc Ceannairí Scoile agus Múinteoirí

Supporting the Professional Learning of School Leaders and Teachers

Leaving Certificate Accounting

End of session 3

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Connect with us

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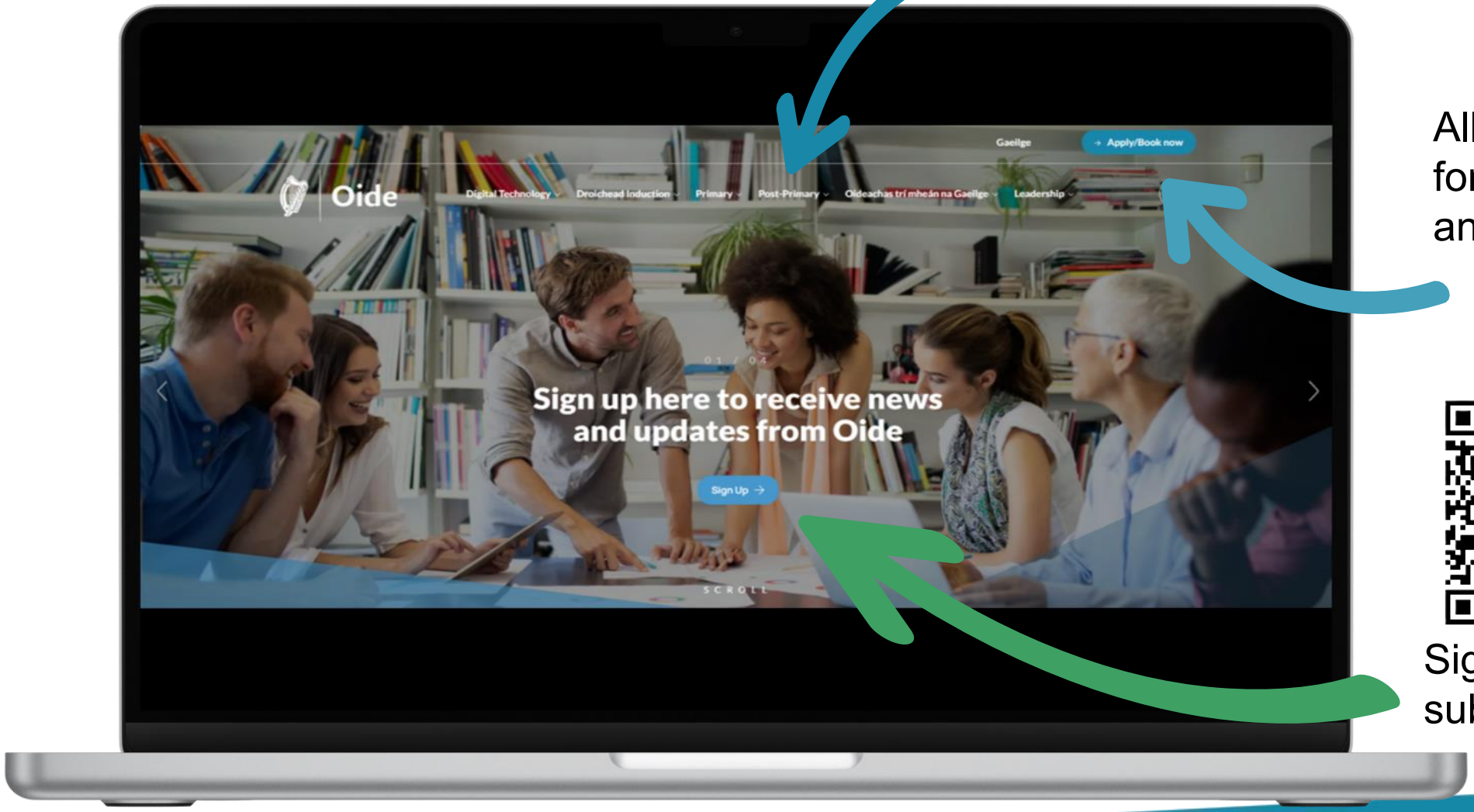
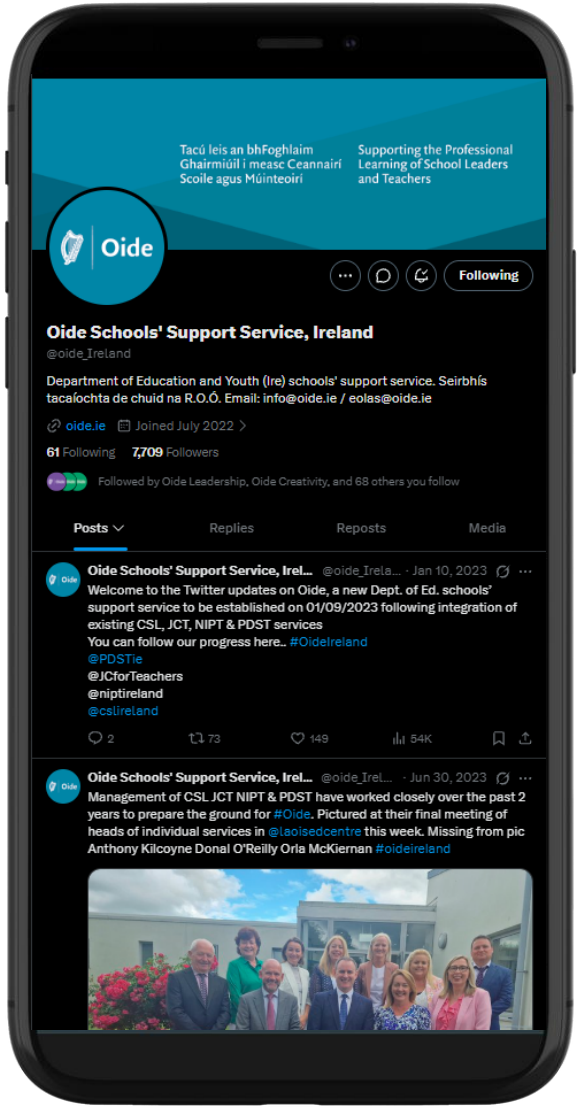
All Business Subjects: News, information and resources.



All bookings for teachers and schools.

Sign up for the subject mailing list.

Connect with us



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Appendices

Figure 1: NCCA (2024). *Curriculum Specification for Leaving Certificate Accounting,* p.8. Leaving Certificate Accounting: Specification Overview.

Figure 2: NCCA (2024). *Curriculum Specification for Leaving Certificate Accounting,* p.9. Leaving Certificate Accounting: Specification Overview.

Figure 3: NCCA (2025). *Curriculum Specification for Leaving Certificate Accounting,* p.11. Leaving Certificate Accounting: Specification Overview.

Figure 4: NCCA (2025). *Curriculum Specification for Leaving Certificate Accounting,* p.29.Table 2 Overview of assessment for certification.

Figure 5: NCCA (2025). *Curriculum Specification for Leaving Certificate Accounting*, p.34. Appendix 1 Glossary of Action Verbs.