



Oide

Tacú leis an bhFoghlaim
Ghairmiúil i measc Ceannairí
Scoile agus Múinteoirí

Supporting the Professional
Learning of School Leaders
and Teachers

Leaving Certificate Accounting Professional Learning Booklet The New Specification Day 1



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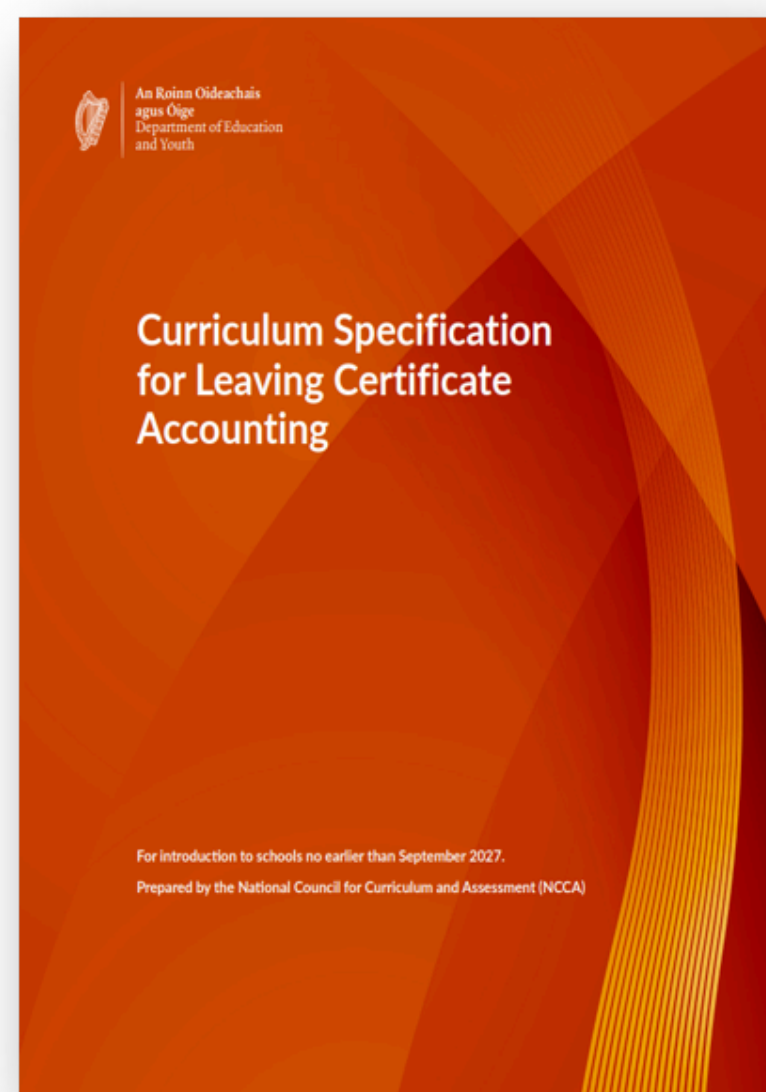
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Curriculum Specification for Leaving Certificate Accounting



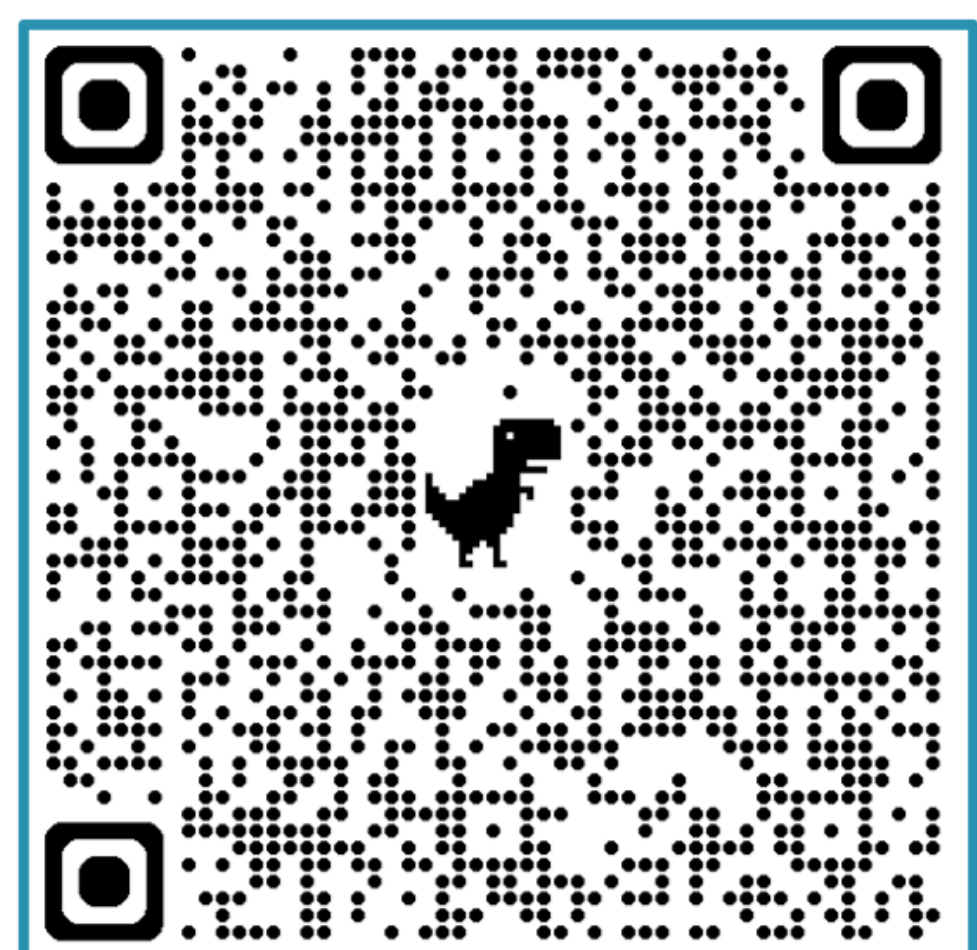
Support Materials

tinyurl.com/3kkyj5ft



Professional Learning
Materials

tinyurl.com/maux2hun

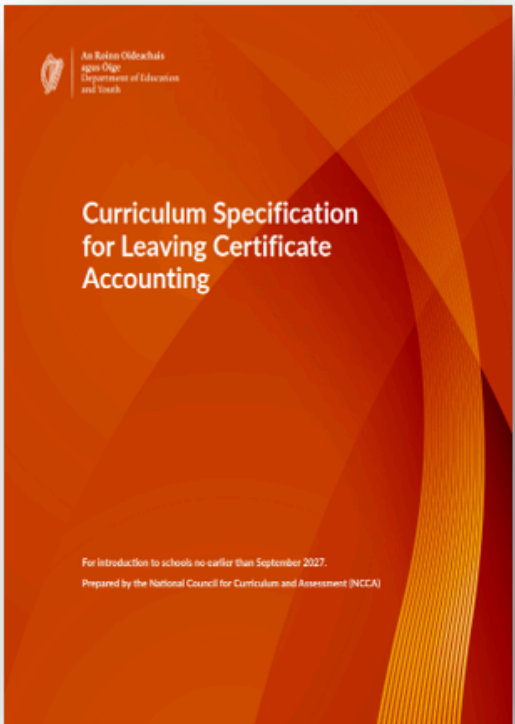


Oide Mailing Lists

Activity- Rationale and Aims

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

What key competencies can students gain from studying accounting?



Individual response



Additional Notes



Demonstrating Digital Technology in Accounting



Northwest Garments Ltd
Cash Budget

	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



Notes

Working with Learning Outcomes and Developing Students’ Key Competencies

Learning Outcome:

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)



Activity - Exploring the Strands

Explore the specification for the strand assigned to you.

Strand 1
P.14-18

Strand 2
P.19-21

Strand 3
P.22-24

Strand 4
P.25-27

My
Assigned
Strand:

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

Explore the specification for the assigned strand individually



Explore the specification for the assigned strand in your numbered group



Observations on other strands from your home group



Activity - Exploring Strand 1

Pair A
P.14-15

Pair B
P.15-17

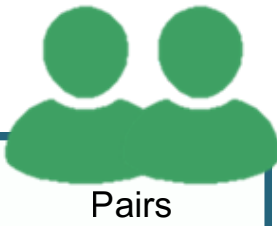
Pair C
P.17-18



Our
Assigned
Area:

- Individually read the area of learning assigned to you in strand 1.
- In your pairs discuss the assigned area and make notes below which you can use for feedback to your home group.

3
Key
Insights



Pairs

2
Real world
applications

1
Area to
explore
further

Notes on Other Areas of Learning

Share your responses in your home group. Note any observations you might have from listening to feedback on the other areas of learning in Strand 1.



Area of Learning 1.1, 1.2 and 1.3
Area of Learning 1.4, 1.5 and 1.6
Area of Learning 1.7, 1.8 and 1.9

Activity - Fundamentals of Accounting

Using strand 1 to support student learning across all strands



- In your home groups read through your assigned strand
- Consider how strand 1 will support the learning in this strand.



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.

Demonstrating Digital Technology in Accounting



Phoenix Ltd
Double Entry Bookkeeping

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.

Accounting equation

The accounting equation shows the two sides of each financial transaction and is expressed as:
$$\text{Assets} - \text{Liabilities} = \text{Equity}$$

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).

Accounting cycle

The accounting cycle is a process used by businesses to record and manage their financial transactions throughout an accounting period. The steps are:

1. Capture data from source documents
2. Record in the day books
3. Record transactions in the accounts of the general ledger
4. Extract a trial balance
5. Report on financial statements.

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Demonstrating Digital Technology in Accounting

Phoenix Ltd
Double Entry Bookkeeping

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

Notes:

Additional space on next page



Notes:

Reflection on Practice

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







Digital Technology in Accounting



Case Study

- Individually, read the following case study
- In pairs, complete the tasks and consider the questions on the next page.



Northwest Garments Ltd

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.



Notes

Digital Technology in Accounting

Case Study

What learning outcomes are relevant to this case study?

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

Digital Technology in Accounting

Case Study



- Individually, read the following case study
- In pairs, complete the tasks and consider the questions on the next page.



Northwest Garments Ltd

You joined the accounting department of Northwest Garments Ltd earlier this year. Following recent market research conducted, the company are 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.



Notes

Digital Technology in Accounting

Case Study

What learning outcomes are relevant to this case study?

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

Websites and Resources

Oide
www.oide.ie

Technology in Education
www.oidetechnologyineducation.ie/

Scoilnet
<https://www.scoilnet.ie/go-to-post-primary/>

Padlet
Padlet.com

References

NCCA (2025). *Curriculum Specification for Leaving Certificate Accounting*.

Additional Notes

