

# ACCOUNTANCY

## Course overview

Accounting is a business studies option within the Leaving Certificate Programme. It is concerned with the preparation, recording, analysis and presentation of financial information for the purpose of making economic decisions. It covers aspects of business and social life which are not dealt with in any other subject in that programme.

Study of Junior Certificate Business is not essential for Leaving Certificate Accounting. However, the Junior Certificate Business course can serve as a foundation.

The Accounting course is numerically based, combining theory and procedures. Due to the unambiguous nature of the questions it presents a competent student with the opportunity to achieve a top grade.

## The Leaving Certificate Accounting Syllabus includes:

### 1. The preparation and presentation of:

- Manufacturing Accounts, Profit/Loss Accounts and Balance Sheets of Sole Traders and Private Companies
- Final Accounts of Published Companies
- Cash Flow Statements
- Club Accounts
- Farm Accounts

### 2. Interpretation of financial statements

### 3. Break-even Analysis

### 4. Costing and Budgeting

### 5. Accounting Theory and Principles

## Exam Structure

Accounting is examined through a single three-hour paper at both Higher and Ordinary level. The specification for Accountancy is due to change in September 2027

## Careers in Accounting

An Accounting career is a dynamic and challenging one. A Chartered Accountancy qualification is recognised worldwide. Accountants serve the financial management needs of government and industry, working in diverse businesses including exploration, manufacturing, distribution, banking, insurance and the accountancy profession. Accountants with an entrepreneurial talent have a great skill set for running their own business.

For further information please view the powerpoint attached

[Accounting 2026 Subject Fair.pptx](#)

