



Accounting

For Leaving Certificate

While the Junior Certificate Business Studies Course provides a foundation for Accounting, it is not essential and it is possible to take it up at senior cycle. It will equip you for many areas of everyday financial, business and social life.

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

Students will also study Management Accounting where they will learn how to analyse business costs and prepare budgets. Accounting has become an important part of daily life because of the ever-increasing involvement of people in various roles in the running of clubs, societies and businesses of all types.

Students who enjoyed the bookkeeping part of Junior Cert Business should consider Accounting. The Accounting course is numerically based but theory and procedures are also covered. The course offers a hard-working student a real possibility of high grades.

Topics Covered

Financial Statements preparation, Club Accounts, Service Firm Accounts, Sole Trader Accounts, Company Accounts, Manufacturing Accounts, Published Accounts, Incomplete Records, Control Accounts, Suspense Accounts, Farm Accounts, Interpretation of financial statements, Cash Flow Statements, Tabular Statements, Costing and Budgeting.

Past students who have studied accounting have gone on to do...

Business, Accounting Technician, Hotel Management, Law, Commerce, Arts, Health & Safety Management, Office Work, Set-up and run their own Business.

A great choice if you:

- want to develop it as a career choice
- want to teach Business subjects
- want to complete any of the career options on the left
- like problem solving
- like Maths and logic

Accounting will enhance personal skills such as:

- Organisation
- Critical thinking
- Presentation
- Error finding
- Reasoning
- Decision making
- Problem Solving

Assessment:

100% exam - 3 hours

Levels:

2 levels, Higher & Ordinary.
Most students complete Higher level



Careers

Career Sectors

This subject builds skills and knowledge that are particularly useful for careers in the following Career Sectors:



Business Organisation & Business Management



Clerical & Administration



Banking, Insurance & Financial Services



Physical & Mathematical Sciences



Sales, Retail & Purchasing



Accountancy & Taxation

Accounting is a dynamic and challenging career that can take you to the height of your abilities. Accountancy is a recognised qualification that can be used abroad.

Accountants can work in a wide variety of finance roles for many types of organisations, including manufacturing companies, local and central government, the health service, banks and insurance companies, actuarial studies, marketing and private accountancy firms. It would also be an important subject choice for those thinking of starting their own business.