

# AN ANALYSIS OF ACCOUNTING AT SECOND LEVEL

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## ABSTRACT

*For many students studying accounting at third-level, this is not their first exposure to the subject. Their experience of the subject at second-level is likely to influence their expectations and their approach to the subject at third-level. Third-level accounting educators need to be aware of and understand the second-level environment if they are to maximise the learning experience of their students.*

*This paper examines first-year business students' experiences of accounting at second-level. A questionnaire was distributed to all first-year students in Dublin City University Business School. An analysis of the responses revealed that the majority of teachers do not cover the full syllabus and that many students decide themselves to omit further topics when preparing for the Leaving Certificate examination. The analysis also revealed that students rate the Accounting paper as more predictable than examination papers in other subjects. An analysis of past Leaving Certificate Accounting papers supports the students' views on the predicability of the papers.*

## INTRODUCTION

Second-level education covers a critically-important period in the lives of young adults in developing their educational experience, by equipping them with the skills and attitudes to become self-reliant and self-motivated learners.

Today, there is an increasing emphasis at all levels on the quality of the educational experience being provided to students. Increased participation in further education, concerns that more students are leaving school less prepared for tertiary studies and the introduction of quality assurance procedures have generated a heightened interest in educational policy in Ireland.

This paper focuses on the Leaving Certificate Accounting programme. As noted by Breen (1986, p. 8), 'there is a virtual absence of published research into the Leaving Certificate examination'. The research that has been undertaken is not directly relevant to this paper. Recent Irish accounting education research has focused on third-level (for example, Clarke, 1990; Pogue and Pogue, 1992) and the use of second-level results to predict third-level performance (for example, Clarke, 1989; Clarke, 1995). The objectives of this study are: to gather evidence on students' experiences and views of Leaving Certificate Accounting; to assess the breadth of coverage of topics on past Accounting papers; and to establish the factors that influence students in deciding whether to study Leaving Certificate Accounting.

The objectives were achieved by: examining the Department of Education Statistical Reports; examining the National Council for Curriculum and Assessment (NCCA) Review of Results; analysing the past Leaving Certificate Accounting papers; and distributing a questionnaire to all first-year students in Dublin City University Business School (DCUBS).

## **LEAVING CERTIFICATE PROGRAMME**

Second-level education in the Republic of Ireland consists of a three-year junior cycle followed by a two- or three-year senior cycle. The Junior Certificate examination, which was introduced in 1989, is taken on completion of the junior cycle. It replaced the Intermediate Certificate and was first examined in 1992. In the senior cycle, there is an optional one-year transition programme followed by a two-year Leaving Certificate programme, consisting of a range of distinct subjects.

This paper describes the traditional Leaving Certificate programme. Concerns expressed by many commentators (CAAG, 1990; Hannon and Shortall, 1991; OECD, 1991; Martin and Hickey, 1992; Kellaghan and Dwan, 1995) over the failure of the traditional programme to meet the

needs of a large number of low-achieving candidates has led to the development of alternative Leaving Certificate programmes. These programmes are not discussed in this paper.

The objective of the Leaving Certificate programme, as stated by the Department of Education (1994, p. 16), is:

... to prepare pupils for the immediate entry into open society or for proceeding to further education.

Developing this objective, the Government's White Paper on Education, *Charting our Education Future* (1995, p. 50), states that the aims of the senior cycle are:

... to encourage and facilitate students to continue in full-time education during the post-compulsory period by providing a stimulating range of programmes suited to their abilities, aptitudes and interests. The objectives are to develop each student's potential to the full, and equip them for work or further education.

On completion of the Leaving Certificate programme, students are assessed by a common public examination. Examination papers are set at two levels: higher and ordinary. Since 1992, Mathematics has been offered at three levels: higher, ordinary and alternative ordinary.

Leaving Certificate subjects are divided into five groups: Language, Science, Business Studies, Applied Science and Social Studies. The Department of Education (1994) recommends that pupils should take at least three subjects from the group of subjects for which they are best fitted, and at least two subjects from outside that group. All schools are required to provide curricula in Irish, English and Mathematics. Kellaghan and Dwan (1995) report that, in the 1994 examinations, 73% of candidates took three or more subjects from the language group, with 100% of candidates taking English and Mathematics.

In 1995, students took examinations in 32 of the 35 subjects on offer (*The Irish Times*, 1995). The Department of Education (1994) cautions students against presenting in too many subjects, with seven suggested as the maximum number. In recent years, over 75% of school candidates

took examinations in seven subjects. According to Kellaghan and Dwan (1995), the 10 most popular subjects accounted for 81% of all examinations taken by students in 1994. These subjects (**Table 1**) have been the most popular subjects for a number of years.

**Table 1: The 10 most popular subjects**

English  
Mathematics  
Irish  
French  
Biology  
Geography  
Business Organisation  
Home Economics (Scientific & Social)  
History  
Accounting

Since 1992, 14 grades, each corresponding to a percentage range of marks, are awarded for performance in each subject in the Leaving Certificate examination as follows:

**Table 2: Percentage range corresponding to each Grade in the Leaving Certificate examination**

Grade	Percentage Range	Grade	Percentage Range
A1	90-100	C3	55-59
A2	85-89	D1	50-54
B1	80-84	D2	45-49
B2	75-79	D3	40-44
B3	70-74	E	25-39
C1	65-69	F	10-24
C2	60-64	No Grade	0-9

Student performance in the Leaving Certificate examination is the basis for selection for entry to third-level educational institutions. Decisions



on entry to third-level are based on students' performance in six subjects. Students are ranked in order of merit on the basis of a points score which is calculated as shown in **Table 3**.

**Table 3: University point scale for Leaving Certificate\***

Grade	Higher Level	Ordinary Level
A1	100	60
A2	90	50
B1	85	45
B2	80	40
B3	75	35
C1	70	30
C2	65	25
C3	60	20
D1	55	15
D2	50	10
D3	45	5

\* Slight variations exist in the operation of this scale between institutions.

The Department of Education (1994) makes clear that the Leaving Certificate examination is mainly a test of achievement in which high standards are set. The NCCA (1993), which is the national body established to advise the Minister for Education on curriculum and its assessment in first- and second-level education, acknowledges that assessment is an integral part of the teaching and learning process and that the system of assessment must complement the curriculum. The White Paper on Education (1995) also recognises that careful assessment underpins all good educational practice. This conforms with the views of many educational researchers (Madaus and MacNamara, 1970; Nuttall, 1975; Marton and Saljo, 1976; Entwistle and Ramsden, 1983).

According to the White Paper (1995) external examinations will continue to be the main instrument for assessing achievement at senior cycle. Given the expected continuation of this form of assessment, it is critical that the form and structure of the examinations should be set so

as to promote the best possible learning experience for students and to ensure that the aims and objectives of the Leaving Certificate programme are met. O Ceallaigh (1992, p. 25), Chief Executive of the NCCA, recognises that:

... unless we address the nature of the public examinations, the kinds of knowledge and the range of skills that we validate and assess in these examinations, then many of the fine objectives of senior cycle education will remain as mere window-dressing. It is unfair to all concerned to talk about encouraging initiative, creativity, critical thinking – doing things as distinct from talking and rationalising about them – if we still continue with an examination whose modes and techniques of assessment give little if any formal recognition to these qualities.

## BACKGROUND TO LEAVING CERTIFICATE ACCOUNTING

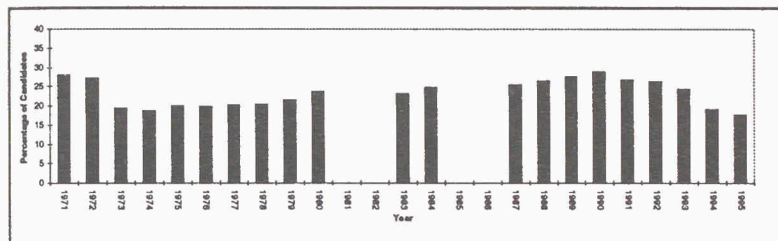
A major shift occurred in the Leaving Certificate programme in the decade following the publication of the report of the Council of Education (1962). At that time there was only one Business Studies subject, Commerce, taught at senior cycle level. It combined elements of accounting, business practice and industrial history. In January 1967, a Department of Education Committee recommended the creation of a Business Studies group of subjects (Breathnach, 1988, p. 42). This group comprises Accounting, Business Organisation, Economics and Economic History. The four subjects were introduced in 1969 and were first examined in 1971.

A common accounting syllabus was introduced for both ordinary and higher level students. The full syllabus is included in **Appendix 1**. The syllabus remained unchanged until September 1995, when a new syllabus was introduced which will be first examined in Summer 1997. This study analyses the syllabus and examination in existence to 1996.

When introduced, Accounting was the most popular of the four Business Studies' subjects, with more students taking the Accounting examination than the other three subjects combined. Over the years the popularity of Accounting has varied as displayed in **Chart 1**. The data for 1981, 1982, 1985 and 1986 are unavailable as the Department of

Education did not publish details on the number of candidates taking individual subjects in those years.

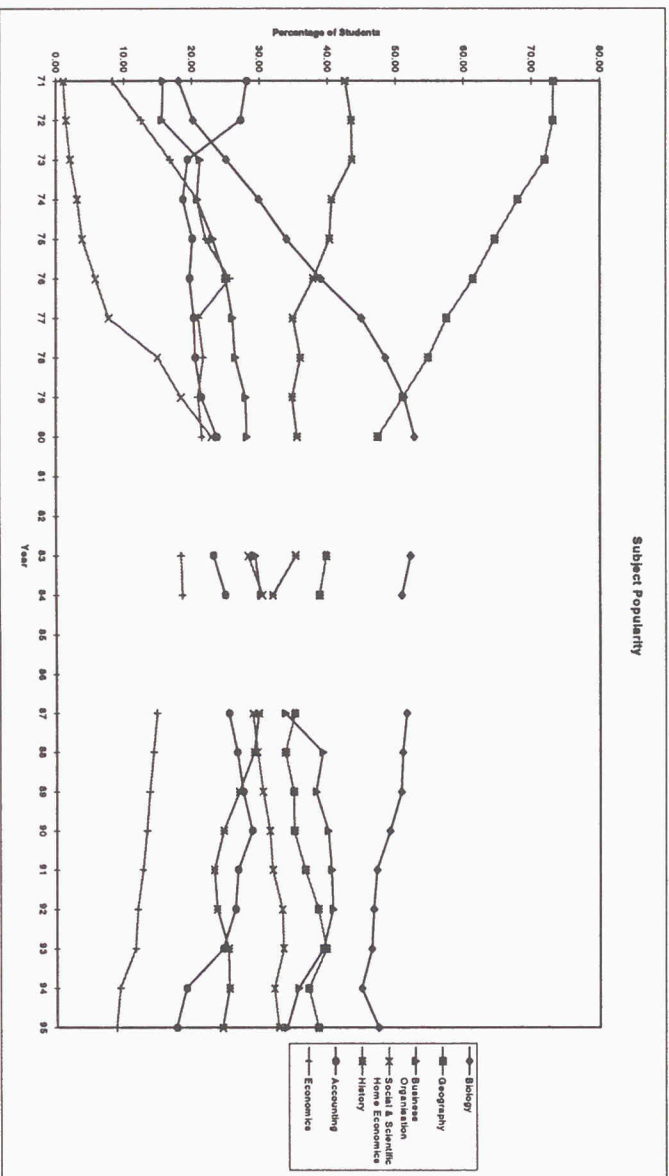
**Chart 1: Popularity of Accounting Leaving Certificate 1971-95**



In 1971, 28.1% of students took the Accounting examination. Over the next four years, the percentage fell. The largest fall occurred among those students examined in 1973, who had commenced the Leaving Certificate programme in 1971, the year the subject was first examined. The subject then showed an upward trend and reached its peak (28.8%) in 1990. The next substantial fall occurred in 1994, which was the first cohort of Leaving Certificate students who had completed the Junior Certificate programme. In 1995, the lowest-ever percentage of students (17.6%) took the Accounting examination, with 66.4% of these students taking the examination at higher level.

**Chart 2** compares the popularity of Accounting to six other subjects that students are likely to select in place of Accounting. The four most popular subjects in the examination (English, Mathematics, Irish, French) were omitted from the analysis as they are taken by the vast majority of students. The remaining five subjects from the 10 most popular subjects were included. Economics was also selected as it is part of the Business Studies group of subjects. The fourth Business Studies subject, Economic History, was excluded as less than 1% of the students choose the subject and it is to be discontinued (NCCA, 1993).

**Chart 2: Subject popularity**





Although Accounting was the most popular Business Studies subject in 1971, **Chart 2** shows that, by 1973, the percentage of candidates taking Business Organisation was higher. In 1995, there were 93% more candidates opting for Business Organisation than for Accounting. Economics increased in popularity throughout the 1970s but since then the percentage of candidates taking the subject has decreased steadily. The subject showing the most dramatic increase is Home Economics (Scientific & Social) with 32.7% of candidates taking the examination in 1995. The popularity of Biology rose sharply through the 1970s and the percentage of candidates taking the examination has varied between 45% and 53% since 1977. It is not surprising to discover that, with the introduction of new subjects in the early 1970s, there was a substantial decrease in the percentage of candidates taking the established subjects, Geography and History.

## **ASSESSMENT OF LEAVING CERTIFICATE ACCOUNTING**

The subject Accounting is assessed through a written, terminal, closed-book examination of 2¾ hours duration. The structure of the ordinary and higher level papers is the same. There are eight questions on the paper: Question 1 is worth 130 marks; questions 2, 3 and 4 are worth 90 marks each; questions 5, 6, 7 and 8 are worth 65 marks each. Candidates are instructed to answer question 1 and three other questions or to answer five questions omitting question 1. The maximum marks available are 400. To gain maximum marks, students must answer questions 1, 2, 3 and 4 or alternatively questions 2, 3, 4 and any two questions from questions 5, 6, 7 and 8. It is possible for students to select different combinations of questions which comply with the instructions but which results in their maximum marks being less than 400. Some of these combinations prevent students who score maximum marks in the questions attempted being awarded an A1 grade. Details of the various combinations that accord with the instructions are set out in **Table 4**.

**Table 4: Question combinations**

<b>Questions Selected</b>	<b>Maximum Marks Available</b>
Q1 plus Q2, Q3, Q4	400
Q2, Q3, Q4 plus <b>two</b> from Q5, Q6, Q7, Q8	400
Q1 plus <b>two</b> from Q2, Q3, Q4 plus <b>one</b> from Q5, Q6, Q7, Q8	375
<b>Two</b> from Q2, Q3, Q4 plus <b>three</b> from Q5, Q6, Q7, Q8	375
Q1 plus <b>one</b> from Q2, Q3, Q4 plus <b>two</b> from Q5, Q6, Q7, Q8	350
<b>One</b> from Q2, Q3, Q4 plus Q5, Q6, Q7, Q8	350
Q1 plus <b>three</b> from Q5, Q6, Q7, Q8	325

Students who answer the examination through Irish will be awarded bonus marks. The bonus is five per cent of the marks obtained for candidates who obtain less than 75 per cent of the total marks. Above 75 per cent, the bonus is subjected to a uniform reduction until the candidate who scores 100 per cent gets no bonus (Department of Education, 1994).

## THE QUESTIONNAIRE

A questionnaire was designed to reveal students' experiences and views of the Leaving Certificate Accounting programme. The target group consisted of all first-year students entering DCUBS in October 1995. This group was spread across three programmes: BA in Accounting and Finance, BBS and BA in European Business.

The questionnaire was administered to each group of students at the start of a lecture. Before completing the questionnaire, the purpose of the study was explained to the students and they were reassured that the focus of the study was not their individual responses but that the objective of the research was to identify inferences from the total responses.

There was a potential population of 311 students. On the day the questionnaire was distributed, 48 students were absent from lectures and five

replies from mature students were excluded, which resulted in 258 usable replies. The sample analysed by accounting background and gender is shown in **Table 5**.

**Table 5: Sample by gender and accounting background**

Accounting	Male	Female	Total	%
Leaving Certificate	78	92	170	66
No Leaving Certificate	42	46	88	34
	<b>120</b> 47%	<b>138</b> 53%	<b>258</b>	<b>100</b>

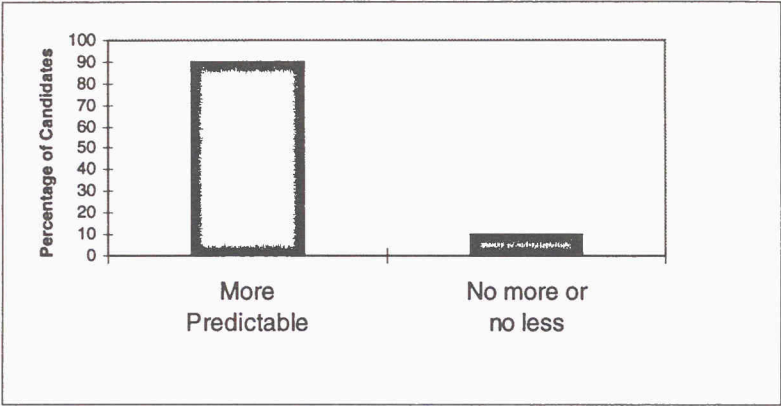
Fourteen per cent of the sample had repeated the Leaving Certificate examination. They were requested to complete the questionnaire based on their first sitting. Eighty-two per cent of the sample completed the Leaving Certificate for the first time in 1995, with 17% completing it in 1994 and 1% in 1993. All of the students in the sample who sat the Accounting examination took the higher level paper. The absence of ordinary level students from this sample is not considered a serious omission, as it is likely that students who have studied accounting prior to entering a Business School will have studied it at higher level and it is the experiences and views of this group that are of particular interest to third-level educators.

There are 167 second-level schools included in the sample, which is 22% of the total number of second-level schools in the country. All 26 counties are represented, with a higher proportion of Leinster schools compared to the other provinces. However, there is no reason to believe that the experiences of the students attending schools in Leinster differ significantly from those in the rest of the country.

## **PREDICTABILITY**

Students were asked to rate the predictability of the Leaving Certificate Accounting examination paper in comparison with other subjects. **Chart 3** shows that 90% of the students rated the accounting paper more predictable than papers in other subjects. No student rated the accounting paper less predictable than those in other subjects.

Chart 3: Predictability of Accounting papers



An analysis of past higher level examination papers supports the students' views on the predictability of the Accounting paper. **Table 6** analyses the topics examined on the higher level papers for 13 years – from 1983 to 1995. The table indicates the total number of times that each topic has appeared over this period and the marks awarded for each topic.

**Table 6: Topics on Leaving Certificate Higher Level Accounting examination paper**

Topic	#	Marks															
		95	94	93	92	91	90	89	88	87	86	85	84	83			
Company A/cs	13	130	130	130	130	130	130	130	130	130	130	130	130	130			
Ratios	13	90	90	90	90	90	90	90	90	90	90	90	90	90			
Incomplete Records:																	
* New Business	11	90	90	90	90		90	90		90	90	90	90	90			
* Construct from ratios	2					65			65								
Suspense A/cs	10	90	65	90	65	90		90	90	90		90	90	65			
Tabular Statements	9	65	90		90	90		65	65		65	65	65	65			
Depreciation	7		65	65		65	65			65		65	65	65			
Club A/cs	6		65		65		90		90		90		90	90			
Branch A/cs	6	65				65		65		65		65	65	65			
Control A/cs	5	65	65	65	65	65											
Purchase & sale of business	5		65	65		65		65	65		65	65		90			
Partnerships:																	
* Dissolution	4	65									65		65	65			
* Partnership Agreement	4			25				30		30		30		65			
* Retirement & Admission	3		65				65			65							
* Transfer to company	3				65			65			65						
Issue of Shares	3						65		65								
Manufacturing & Deprt A/cs (written)	4			40				35		35		35		65			

Topics on syllabus not examined directly at higher level, 1983-1995 included: Bad debts; accruals and prepayments; final accounts of sole traders; bank reconciliation statements; partnerships – amalgamation; final accounts of service firms; farm accounts; joint ventures; sinking funds; bills of exchange; consignment accounts; accounting concepts; manufacturing accounts (computational); departmental accounts (computational).



Question 1 always asks students to prepare a set of final accounts for a trading company. This question includes a number of unrealistic adjustments – for example, the goodwill figure given in the trial balance frequently incorporates investment income. Despite the fact that there is very little variation in the content of question 1 and that it relates to a fundamental section of the syllabus, 44.1% of the sample did not answer this question. This may be due to its length and complexity.

The second question on the examination paper is always a ratio analysis question. The students are asked to compute five ratios, which are predominately investment ratios, and to give a commentary. They are never asked to perform an inter-company or an inter-period analysis.

There is always an incomplete records question on the paper. This is usually a 90-mark question that requires students to prepare final accounts for a new business. Occasionally the topic is examined as a 65-mark question that asks students to construct final accounts from ratios.

The remaining 90-mark questions are from the following topics: suspense accounts; tabular statements; club accounts.

This consistent pattern enables a student to restrict his/her study to the six topics (final accounts, ratio analysis, incomplete records, suspense accounts, tabular statements and club accounts) that repeatedly appear in questions one to four. Clearly students can ignore substantial areas of the syllabus in preparation for the examination and still expect to gain very high marks. Such action seriously undermines the objectives of the syllabus and is a serious defect in the examination.

The only other topics that have appeared on the examination papers over the last 13 years are: depreciation; branch accounts; control accounts; purchase and sale of a business; partnerships; issue of shares; and a written question that incorporates drawing up a partnership agreement and discussing the purposes of manufacturing and departmental accounts.

Individual questions have not been set on the following topics: bad debts; accruals and prepayments; final accounts of sole traders; manufacturing accounts (computational); departmental accounts (computational); bank reconciliation statements; partnership

amalgamations; final accounts of service firms; farm accounts; joint ventures; sinking funds; bills of exchange; consignment accounts; and accounting concepts. The omission of farm accounts and service firms from examination papers is surprising given the prominence of these topics in the preamble of the syllabus (see **Appendix 1**).

Predictability is not confined to the topics appearing on the paper. For many of the topics, the text of the question is virtually identical from year to year. The depreciation questions are a good illustration of this practice. A depreciation question was asked in seven out of the 13 years reviewed. **Table 7** summarises the key facts given in these questions.

**Table 7: Content of Depreciation questions, 1984-94**

Facts of Question	1984	1985	1987	1990	1991	1993	1994
Transport Company	✓	✓	✓	✓	✓	✓	✓
Three Vehicles	✓	✓	✓	✓	✓	✓	✓
Straight Line Depreciation	✓	✓	✓	✓	✓		
Reducing Balance Depreciation						✓	✓
Time Basis	✓	✓	✓	✓	✓	✓	✓
Vehicle Traded in Year 1	✓	✓	✓	✓	✓	✓	✓
Vehicle Crashed/ Damaged in Year 2	✓	✓	✓	✓	✓	✓	✓
Damaged Vehicle Replaced	✓	✓	✓	✓	✓	✓	✓
Tachograph Fitted to 1 of the Disposed Vehicles		✓	✓	✓	✓	✓	✓

In all cases, the questions relate to a transport company and students are required to show, together with workings for two years, the vehicles account, the provision for depreciation account and the vehicles disposal account. Depreciation is calculated on a time basis. For the first five questions analysed, depreciation is calculated using the straight line basis. In the two most recent questions, the depreciation method is reducing balance. All questions give details of date of acquisition and cost for three vehicles owned at the beginning of the two-year period. During the first year, one vehicle is traded in. Students are given either the trade

in allowance or the net payment. During the second year, a vehicle is either crashed or damaged in a fire. In all cases, the damaged vehicle is replaced by a new vehicle. The damaged vehicle is sold for scrap or compensation is received from an insurance company. In the last six questions, one of the vehicles disposed of had a tachograph fitted in the years following the acquisition of the vehicle.

As outlined above, the basic facts remain the same in these questions and the examiner increases the level of difficulty to counter-balance the students' familiarity with the question. For example, the change to reducing balance depreciation in recent years has complicated the calculation of the opening balance on the provision for depreciation account. An additional problem with these questions is that there is no consistency over the years in the marks allocated to different sections of the questions.

The predictability of the Accounting paper is recognised by educational correspondents. *The Irish Times* (Connolly, 1995) headline on the day following the 1995 examination paper read 'Students profit by familiarity' and the 1996 (Connolly, 1996) headline read 'Papers a pupil could count on'.

The demonstrated predictability of the examination paper motivates teachers to increase the emphasis on the memorisation of past questions and rote learning rather than developing an understanding of the principles and practices of accounting. As contended by Lucas (1996), deep and surface approaches to learning are not styles unique to the student but are responses to the educational context in which students learn. As early as 1970, Madaus and MacNamara (1970, p. 130) warned that many teachers had become 'skilled in coaching pupils for the examinations and they resist changes in the system whose rules for success they have mastered'.

Heywood (1977, p. 1) warned:

... that examinations can have a most harmful effect on learning, particularly if they simply cause the regurgitation of the knowledge to be found in the syllabus.

Similarly, Mulcahy (1981, p. 199) commented that:

... it is preposterous that a system of public examinations should threaten to undermine, as the present system appears to, the important educational goals to which post-primary education professes to aspire.

## COVERAGE OF TOPICS

All topics on the syllabus, as shown in **Chart 4**, were listed on the questionnaire and students were asked to indicate whether their teacher had covered the topic. Students were also asked to identify which topics they had omitted from their study for the examination. **Chart 4** displays the coverage of topics by both teachers and students. Topics are shown in the chart in order of coverage by teachers.

A Spearman rank correlation test was run to test whether a significant relationship existed between the number of times a topic appeared on the paper and its coverage by teachers and by students. The results of this test are shown in **Table 8**. The test revealed a significant relationship between the number of times a topic appeared on the examination paper and its coverage by both teachers and students.

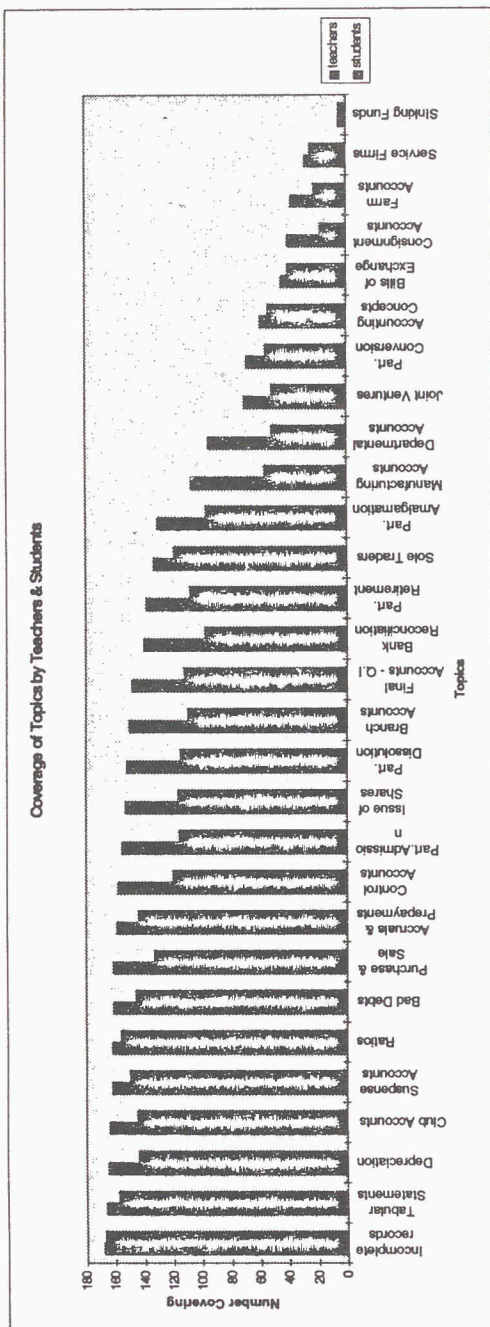
**Table 8: Correlation of coverage and frequency of topics on papers**

	Coverage by teacher	Coverage by student
Examination Frequency	0.8422*	0.8487*

\* Significant at the .01% level.



Chart 4: Coverage of topics by teachers and students





Details of the number of topics covered by teachers and students are reported in **Table 9**. The table shows that the number of topics covered by teachers ranged from 11 to 29, with a mode of 20. The number of topics covered by students ranged from 5 to 29, with a mode of 20.

**Table 9: Number of topics covered**

	Teachers	Students
Mean	20.48	16.62
Std Dev	3.62	5.11
Mode	20	20
Minimum	11	5
Maximum	29	29

**Table 10** shows the relationship between the number of topics covered and the results achieved by students in the Accounting examination. The Spearman rank correlation test revealed no significant relationship.

**Table 10: Correlation of coverage and examination Results**

	Teachers	Students
Accounting Points	- 0.0627	- 0.0979

Students were asked at what point during the academic year their teacher finished covering new material. A summary of their responses is presented in **Table 11**. There was great variation in the dates teachers ceased delivering new material. The Spearman rank correlation test revealed no relationship between the number of topics covered and when teachers stopped teaching new material. This suggests that the amount of teaching time devoted to individual topics varies among teachers.

**Table 11: Date teachers ceased delivering new material**

	% students
By the end of year 1 (of LC cycle)	12
By Christmas, year 2	21
By end of January, year 2	9
By end of February, year 2	8
By end of March, year 2	10
By Easter, year 2	27
By end of year 2	13

## JUNIOR CERTIFICATE

Junior Certificate Business Studies was taken by 91% of the sample. The overall percentage of students taking Business Studies in 1992, the year the majority of the sample sat the Junior Certificate examination, was 65.5% (Martin and Hickey, 1993). This suggests that students who have not taken Business Studies in their Junior Certificate are unlikely to opt for a Business Studies programme at third-level. All but one of the students in the sample who took Leaving Certificate Accounting had studied Business Studies at Junior Certificate. Despite the inclusion of basic principles of accounting on the Business Studies syllabus, 31% of the students reported that they did not find it a good foundation for Leaving Certificate Accounting. This may help explain the fall in the popularity of Accounting in 1994 and 1995 as previously illustrated in **Chart 1**.

## REASONS FOR CHOOSING ACCOUNTING

Students were given a list of reasons for choosing to study Accounting in the Leaving Certificate and were asked to rank, in order of importance, those reasons applicable to themselves. A weighting was applied to the students' rankings to determine the relative importance of the reasons (**Table 12**). Students considered the first three reasons to be far more important than any of the others.

**Table 12: Reasons for choosing Accounting**

Reasons	Overall Rank
I felt I had an aptitude for the subject	1
I enjoyed Business Studies at Junior Certificate	2
I wished to study Accounting at third-level	3
I felt it would be helpful in gaining employment	4
I thought it would be easier to score higher grades than in other subjects	5
I did not like the subjects that were offered as alternatives	6
I liked the Accounting teacher	7
My school did not offer a choice	8
Other	9

**REASONS FOR CHOOSING NOT TO STUDY ACCOUNTING**

Those students who had not taken Accounting at Leaving Certificate were given a list of reasons for choosing not to study it and were asked to rank those reasons applicable to themselves in order of importance. Weightings were assigned to the reasons and the overall ranking is given in **Table 13**.

**Table 13: Reasons for Not choosing Accounting**

Reasons	Overall Rank
I preferred the other subjects offered as alternatives	1
I thought it would be easier to score higher grades in other subjects	2
I thought it would be too difficult	3
It was not offered by my school	4
I did not enjoy the Accounting section of the Junior Certificate Business Studies syllabus	5
I did not like the Accounting teacher	6
I did not take Business Studies at Junior Certificate	7
Other	8

## CONCLUSIONS AND RECOMMENDATIONS

This study focused on Accounting at Leaving Certificate. It found an extremely high level of repetition and predictability in Accounting examination papers. Students surveyed stated that the Accounting paper was the most predictable of their examination papers. This encourages both teachers and students to restrict their coverage of the syllabus. Given the dominant role of assessment on teaching methods and students' learning experience, examinations need to be set that test higher level skills.

The introduction of the new Accounting syllabus in 1995 gives the Department of Education an opportunity to address the deficiencies of the existing examination system. It is disappointing to discover that despite the statement in the White Paper (1995, p. 60) that **'decisions will be taken on the modes of assessment before any revised syllabi or programmes are introduced into schools'**, this did not happen with the new Accounting syllabus. The sample examination paper for the new syllabus issued by the Department of Education indicates that the style and content of examination questions will remain similar for those topics that are common to the old and new syllabi.

Changes must be made to the accounting examination paper if students are to be encouraged to think and judge for themselves. This can be achieved by presenting students with facts in questions that they have not previously encountered and asking them for evaluations and interpretations; the latter is particularly crucial for higher level students.

Failure to address the problems identified in this study is likely to have profound implications for third-level educators. A surface approach to learning is encouraged when the method of assessment promotes the reproduction of well-rehearsed answers. Thus, if at second-level high grades can be achieved by a surface approach to learning, students may believe that the same approach will be successful at third-level. The problem of rote learning may be exacerbated by reliance on additional tuition and revision courses, where the focus is on memorising past examination solutions to the detriment of learning. It must be remembered that:

... there is more to education than a well-stored memory.  
– Madaus and MacNamara (1970, p. 127).



## ACKNOWLEDGEMENTS

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## APPENDIX

### *Leaving Certificate Accounting Syllabus: Ordinary and Higher Level Courses*

#### *Preamble*

The syllabus is framed in the context of the general principles of Accounting. These principles apply to the accounts of farms and of service and maintenance undertakings (such as car and TV rentals, laundries, garages) as they do to manufacturing and trading enterprises.

#### *Syllabus*

- More extensive treatment of the course covered up to the Intermediate Certificate level with particular reference to: Cash (Receipts and Payment books, Analysed Cash Book) bank overdrafts, reconciliation statements and the accounts of clubs, societies and voluntary organisations.
- Distinction between capital and revenue capital and revenue expenditure.
- Treatment in journal, ledger and final accounts of adjustments such as outstanding liabilities and payments in advance; provision for bad debts and discounts; main methods of depreciation; sinking funds and reserves; stock and stock valuation; suspense accounts and correction of errors.
- Departmental accounts, Consignment and Joint Venture accounts, Manufacturing accounts; Costing relevant to the preparation of these accounts.
- Branch accounts (Home); Bills of Exchange.
- Self-balancing ledgers and Control accounts.
- Preparation of accounts from incomplete records.
- Partnership accounts: formation of partnerships; partners' accounts – capital, current and drawings; interest on capital and on loans; partners' salaries, appropriation accounts and the sharing of profits and



losses; introduction of a new partner, retirement of partner; treatment of goodwill; amalgamation and dissolution of partnerships; Final accounts and balance sheet.

- Sale or purchase of a business by a sole trader or partnership.
- Company accounts; introductory treatment of the accounts of joint stock companies; classes of capital; raising of capital – issue of shares and debentures; forfeiture and re-issue of shares; appropriation of profits. Final accounts and balance sheet.
- Modern systems of recording, such as simultaneous records, debit-credit-balance system of keeping accounts and presenting statements, slip posting, loose-leaf and card ledgers. Mechanised accounting and its application to ledger posting, payroll preparations and stock records.
- Form, presentation and interpretation of Manufacturing, Trading, Profit and Loss Accounts and Balance Sheet.

*Source: Department of Education (1994). Rules and Programmes for Secondary Schools 1987/88 to 1994/95.*

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