

An Examination of the Leaving Certificate Accounting Syllabus



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INTRODUCTION

The Irish education system at secondary level consists of a three-year junior cycle, at the end of which each student sits the Junior Certificate examination. In senior cycle there is an optional Transition Year programme followed by a two-year programme consisting of a range of distinct subjects. The Leaving Certificate examination is the terminal examination of post-primary education. The Department of Education and Science (undated: 1) states that the emphasis of the Leaving Certificate programme is to prepare "students for the requirements of further education or training, for employment and for their role as participative enterprising citizens".

Accounting as a separate subject was introduced into the Leaving Certificate programme in 1969. The syllabus concentrated on financial accounting principles and was first examined in 1971. The syllabus was revised in 1995 and was assessed for the first time under a new examination format in June 1997. Some topics were omitted and new topics were added, including information technology and computer applications;¹ the conceptual and regulatory framework of accounting; appreciation of annual reports of limited companies; cash flow statements; management accounting; farm accounts; Value Added Tax, PAYE and PRSI. At Leaving Certificate, accounting, like other subjects, is offered at two levels: ordinary and higher. The Leaving Certificate accounting examination is a three-hour written, closed-book examination and the format and time allocation for both levels of examination are identical.

This research focuses exclusively on the Leaving Certificate programme in (honours) accounting. Specific issues addressed in this paper include the extent and possible implications of "mixed ability" teaching in secondary schools, i.e. teaching both higher and ordinary levels in the same class; whether teachers feel that they have sufficient time to cover the syllabus adequately and whether students have adequate time to complete the examination paper; the perceived

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predictability of the Leaving Certificate (honours) accounting examination paper; and whether the Leaving Certificate accounting syllabus provides students with adequate life skills. Finally, this research aims to provide explanations for the significant decline in the popularity of the subject in recent years, although there was a slight increase in overall numbers in 2004. It is intended that this research may have important implications both for teachers at secondary and third levels, and for those who review the educational activities of secondary schools. The paper is divided into three main sections. The next section briefly reviews the main literature in the area of accounting education relating to Ireland. The research methodology section follows this, and a presentation and discussion of the research findings is then provided. The paper ends with a summary and conclusion.

LITERATURE REVIEW

Over the past few years a considerable body of literature on accounting education has developed in other countries and this has been comprehensively reviewed elsewhere (see Apostolou et al., 2001; Rebele et al., 1991; Watson et al., 2003.) In Ireland, as far as can be ascertained, the first specific study on accounting education in Ireland was conducted by Clarke (1989), who focused on the benefits of prior exposure to accounting in university examinations. He found that there was a significant relationship between Leaving Certificate accounting results and performance in first year accounting examinations (at third level) for both males and females. In a subsequent study, Clarke (1995) extended his research and found that the benefit of prior accounting study (at second level) in first year university examinations (at third level) had disappeared for male students only in second year examinations in both financial and management accounting. More recently, Rigney (2002) found that there was a positive correlation between students' overall academic performance in the Leaving Certificate and performance in business studies at third level, which indicates that the predictive validity of the Leaving Certificate examination is reasonably high. Rigney (2002) also found that students who studied accounting for the Leaving Certificate achieved higher overall performances in first year than students who had not studied the subject. However, this trend did not continue after first year.

Byrne and Willis have undertaken a number of empirical studies in relation to accounting at secondary school level in Ireland and initially reported that the majority of teachers do not cover the full syllabus and that many students decide themselves to omit further topics when revising for the Leaving Certificate examination, due to its predictability (Byrne and Willis, 1997). The Department of Education proposed to address these existing deficiencies through the introduction of the revised Leaving Certificate accounting syllabus in 1995. Byrne and Willis (2001) subsequently investigated whether these deficiencies were appropriately addressed. The research revealed a more comprehensive coverage of the new syllabus with a greater range of topics being examined. It also revealed that the stu-

dents' ability to predict the examination paper is diminishing, although a substantial percentage of students still consider the examination to be highly predictable. They found that there was little variation in the content of questions on many topics common to both the original and the revised Leaving Certificate accounting syllabi. Thus, it is argued that this form of examining encourages students to engage in rote (i.e. surface) learning, which may result in poor conceptual understanding of the subject (Prosser and Trigwell, 1999).

Byrne and Willis (2003a) extended their previous research by examining teachers' views on the accounting syllabus and examination papers. They found that two-thirds of the teachers believed that the standard of the higher-level paper is too high and that the majority of teachers believed that the examination paper cannot be answered in the allotted time. They also reported that two-thirds of the teacher respondents were of the opinion that the Junior Certificate business studies syllabus is not a good foundation for the Leaving Certificate accounting course. In addition, they found that the decline in the popularity of accounting as a Leaving Certificate subject was due to problems with the content and teaching of accounting within Junior Certificate business studies, the perceived difficulty in obtaining high grades in the Leaving Certificate, the volume of material to be covered and the active promotion of other subjects, particularly science.

While not directly related to the overall thrust of this paper, it is worth noting some additional studies on accounting education in Ireland. Clarke (1990) investigated perceptions of the curriculum by accountancy practitioners and discovered that communication skills (both oral and written) were considered to be most important to accountants in industry and practice. He also reported that, in the future, less emphasis needs to be placed on some topics that receive much emphasis on traditional accounting programmes. Eynon et al. (1996) compared the ethical reasoning abilities of Irish and American accounting students and found them to be similar, but reported that female students, in general, displayed a higher level of moral reasoning than male students. Byrne and Flood (2003) provided an historical perspective to contemporary accounting education in Ireland, whereas Clarke (2004) highlighted the story of the first professor of accounting in Ireland, and therefore the UK, who was appointed to University College Galway in 1914.

RESEARCH METHODOLOGY

The objective of this paper is to provide an up-to-date analysis of teachers' views on aspects of Leaving Certificate (honours) accounting. The primary method of obtaining data for this study was by way of postal questionnaires for teachers who are currently teaching Leaving Certificate accounting at secondary schools. A postal survey was considered to be the most appropriate research method for this particular study as it facilitates the gathering of a substantial amount of information, through structured questions, at a reasonable cost, from a sample that is widely dispersed geographically (Sekaran, 2000).

Secondary school teachers were specifically selected as the target group of this questionnaire as they are the group directly involved in preparation for the Leaving Certificate accounting exams. There are about 400 secondary schools in Ireland but the Department of Education and Science does not have a full list of accounting teachers at secondary schools. Therefore a sample of 50 was considered appropriate to obtain a representative sample of the population. Thus, it was necessary to individually contact secondary schools throughout the country through a random selection process. Each school was contacted by phone and the names of the Leaving Certificate accounting teachers (if any) were received from the school's secretary. The majority of schools only had one Leaving Certificate accounting teacher, which was probably due to the small size of some rural Irish schools. Significantly, during this process it was discovered that two schools contacted did not have accounting on their Leaving Certificate syllabus. Official statistics indicate that about 88 per cent of all secondary schools offer a Leaving Certificate programme in accounting (Department of Education and Science, 2000/2001). This leaves a minority of students at a great disadvantage and may discourage them from studying accounting at third level.

A questionnaire consisting of both open-ended and closed questions was designed. It was four pages in length and consisted of two sections. Section A required the respondent to complete some background information of a personal nature. Section B generally asked respondents to express an opinion on a range of issues according to a 5-point Likert scale, where 1 = strongly disagree and 5 = strongly agree. An open-ended general question at the end of the survey instrument provided the respondent with the opportunity to further comment on areas covered throughout the questionnaire or areas not covered by the questionnaire that the respondent deemed important. To further encourage a higher response rate, the respondent was given the option to include their name and address at the bottom of the questionnaire if they required summarised results of this study. This encouraged interested participants to respond and anonymity was guaranteed to all respondents. The questionnaires, together with a covering letter and a stamped addressed envelope, were distributed during the last week of May 2003, before the annual school closure for summer holidays; 50 questionnaires were distributed and 29 completed questionnaires were received back from the sample contacted. Out of this 29, 2 were not completed by Leaving Certificate accounting teachers (i.e. the target group) and thus found to be unusable. Thus the 27 usable replies represented a satisfactory response rate of 54 per cent, which shows a high level of interest in this study. No follow-up approach was made to non-respondents as it was considered that most teachers would be on holidays.

Additional information for this study was compiled from published sources. The Department of Education and Science was contacted and efficiently provided statistics for the years 1995 through to 2004. Past Leaving Certificate accounting examination papers were obtained from the Department's website (<http://www.education.ie>), which also included very comprehensive marking schemes and detailed examiner's reports.

RESEARCH FINDINGS

Teacher Profiles

Seventy-eight per cent of teachers stated that it has been more than ten years since they completed their primary degree. This indicates that the respondents were a very experienced group of teachers with a good knowledge of both the old and new Leaving Certificate accounting syllabi. Of the respondents, 59 per cent were female and 41 per cent were male. Out of the 27 respondents, 41 per cent of them teach in an all boys' school, 37 per cent teach in an all girls' school and 22 per cent teach in a mixed gender school.

Mixed Ability Teaching

Mixed ability teaching (also called joint teaching) refers to teaching both higher and ordinary level students in the same class. This may occur due to a lack of accounting teachers in the school, lack of resources within the school or because it is more practical to teach both levels in the one class due to the declining number of students taking accounting. The importance of mixed ability teaching has been recognised by the Department of Education and Science and it has been taken into consideration in developing the current Leaving Certificate accounting syllabus. The Department of Education and Science has stated, "the [new] syllabus is designed with mixed ability students in mind as it is understood that in many schools ordinary and higher level students are taught in the same class" (Department of Education and Science, undated: 6).

This survey found that 89 per cent of respondents teach accounting classes that include students studying at both higher and ordinary level. Earlier research by Byrne and Willis (2003a) revealed an even higher percentage (92 per cent) for a bigger sample size. It is pertinent to suggest that this phenomenon of mixed teaching will continue to be widespread in the future due to the declining popularity of the subject at Leaving Certificate level. In this study, nearly two-thirds (63 per cent) of respondents found this mixed ability teaching to be a problem. Specifically, the majority of respondents felt that the main problem with joint teaching was the differing levels of ability and time management between the two levels in the one class. One respondent remarked that mixed ability teaching "is like teaching two different courses in the one class". Another respondent remarked that "the pace is too slow for higher and too fast for ordinary", while another noted that teaching both levels in one class is "difficult on the weak student". It was also noted that joint teaching "increases preparation time and means less time on each topic".

To overcome the problems associated with teaching both higher and ordinary level students in the one class some respondents indicated that they give extra classes at lunchtime and after school. One respondent noted, "students who opt for accounting always take higher despite their ability". This could be a reflection of the "points" differential between the higher and ordinary level papers but the reality is that the numbers taking Leaving Certificate ordinary level accounting is declining.

Syllabus Coverage

The previous syllabus was based on financial accounting principles, whereas the new syllabus, while retaining the relevant financial aspects and introducing other areas, places greater emphasis on decision making and management accounting, while retaining its financial accounting orientation. Previous research has revealed that the majority of teachers do not cover the entire accounting syllabus and that many students decide themselves to omit further topics when preparing for the Leaving Certificate examination. Such omissions run contrary to the overall aims of the Leaving Certificate programme and warrant further investigation through empirical study. This research discovered that 93 per cent of the respondents indicated that they covered 81–100 per cent of the syllabus, with the remaining 7 per cent of respondents covering 61–80 per cent of the syllabus. Given that 93 per cent of the respondents teach over four-fifths of the higher-level course and given the choice of examination questions, it is reasonable to argue that the syllabus is adequately covered by the majority of teachers in terms of preparing their students for the Leaving Certificate examination. However, one must be conscious that some respondents may have, for whatever reason, over-reported their coverage of the syllabus.

To investigate this area further, we asked the teachers to indicate, in their opinion, the three main factors in the Leaving Certificate accounting course not being covered in its entirety. Their summarised responses are listed in Table 10.1, with minority responses being omitted. About three-quarters of respondents (77 per cent) indicated that time constraints were a reason the course was not covered entirely, whereas 59 per cent of teachers cited mixed ability classes as a factor. Nearly one-third (30 per cent) of teachers stated that the omission was due to the overall length of the new syllabus, whereas almost one-fifth (19 per cent) highlighted the difficulty of teaching certain topics, and 15 per cent indicated the option to omit topics that were not regularly examined. Typical comments included, “Avoid topics which do not feature regularly, if at all, on the exam paper,” and stated that some topics can be avoided since, “due to the exam structure there is a choice of questions”. It is surprising to discover that factors such as inadequate time, joint teaching, length of syllabus, difficulty of certain topics and the predictability of some topics are reasons given for non-coverage of the Leaving Certificate accounting course, considering that the current syllabus is relatively new and was introduced after widespread consultation with interested parties. It is also difficult to see how the intended “computer applications” module can be successfully taught and examined in such circumstances.

Table 10.1: Reasons Why the Syllabus is not Covered in its Entirety

	% of respondents
Time available	77
Mixed ability classes	59

Length of course, i.e. too long	30
Topics too difficult	19
Avoid topics which are not examined	15
Adequate choice of questions	15

Time Constraints

It should be noted that over three-quarters (77 per cent) of respondents to this survey indicated that time constraints resulted in the accounting syllabus not being covered entirely by teachers. Accordingly, respondents were asked how much additional time, if any, they would require to adequately cover the current syllabus. The vast majority of respondents felt that they required additional time to complete the syllabus to adequately prepare the students for the Leaving Certificate accounting exam: 7 per cent of respondents required less than 10 per cent additional time, 48 per cent required 11–20 per cent extra time, 22 per cent of teachers required 21–30 per cent extra time and 4 per cent required 31–40 per cent additional time, with one respondent noting that this additional time was required “to comfortably cover the full course and do thorough revision”. Again, the strength of these responses may have significant implications for teaching accounting at third-level institutions. It suggests that some Leaving Certificate accounting students may not have covered the syllabus in the depth that is assumed by third-level lecturers, which is particularly significant if such students are assigned to a first-year class that assumes an accounting background.

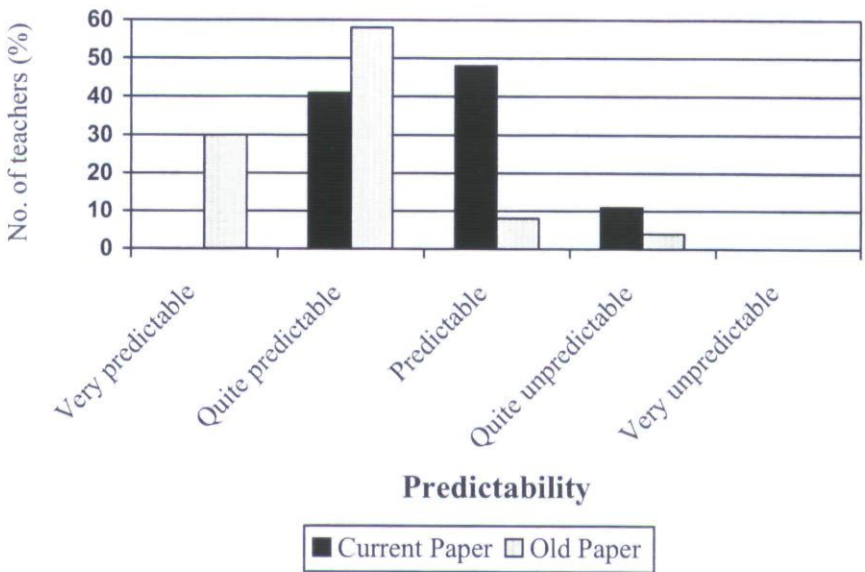
Another aspect of the overall time constraint is the time available to complete the Leaving Certificate accounting paper. This research indicates that the majority of respondents believe that the Leaving Certificate accounting higher-level examination paper cannot be answered in the allotted time of three hours. Specifically, over three-quarters of teachers believed that the examination paper cannot be completed successfully in the existing time-frame. About one-quarter (23 per cent) of the respondents were happy with the existing time allocated to the paper and said that no extra time would be required. One-quarter (23 per cent) of respondents said that not more than 15 additional minutes were required to complete the exam paper; over one-third (35 per cent) of respondents felt that students needed between 16 and 30 extra minutes for the examination; and nearly one-fifth (19 per cent) of respondents believed that 31 to 45 minutes would be appropriate additional time for the exam to be successfully completed. Thus, the majority of teachers felt that at least an extra 16 to 45 minutes is required to complete the accounting paper successfully and this represents an additional 9 per cent to 25 per cent of the time currently available (180 minutes).

Predictability of the Examination Paper

Prior studies have indicated a certain predictability with regard to past accounting examination papers, resulting in students concentrating on what is regularly

examined. Respondents were asked for their perceptions about the predictability of both the revised (i.e. current) and the old Leaving Certificate accounting higher-level examination paper. Their responses are summarised in Table 10.2. Respondents generally felt that the old paper was viewed as being more predictable than the new paper, with nearly one-third (30 per cent) of teachers indicating that the old examination paper was very predictable. In contrast, almost one-half (48 per cent) of teachers did not consider the current paper to be predictable and 11 per cent rated the existing paper as quite unpredictable. The tentative finding here is that respondents perceived the old paper to be considerably more predictable than the current one. The increased range of topics currently being examined under the new syllabus could be one of the main reasons why the teachers view the existing exam paper as being less predictable.

Table 10.2: Predictability of the Leaving Certificate Accounting Higher Level Examination Paper



To supplement these perceptions, Table 10.3 displays the different topics included on the higher level papers since the introduction of the new syllabus in 1997 and shows the total number of times each topic has appeared along with the marks awarded to the topic. It is apparent from this table that certain topics are very popular and appear frequently or at regular intervals on the paper while other topics rarely, if ever, appear. For example, farm accounts have only appeared once in the past seven years while tabular statements have occurred five times. The final accounts question appears every year and it can come up as either a sole trader, company or manufacturing question. Published accounts has occurred in five out of the seven years: three times it has been examined as a one-hundred-mark question and twice it appeared as a sixty-

mark question. A question on interpretation of accounts has appeared every year on the paper as a one-hundred-mark question. Indeed, anecdotal evidence suggests that the 2004 examination was entirely predictable. However, in contrast, the product-costing question in 2003 appeared in a format that had not been previously examined and the same paper also asked the candidate to explain the Principal Budget Factor. One teacher was reported as saying that this topic “had never been asked before and could have thrown some students as they didn’t know if it was worth 10, 20 or 30 marks out of 80. This should have been pointed out to students” (Heffernan, 2003).

Table 10.3: Topics on LC Higher Level Accounting Papers and Marks Available*

Topics Examined	2004	2003	2002	2001	2000	1999	1998	1997
Final accounts:								
Sole trader		120				120		
Company	120		120		120		120	
Manufacturing				120				120
Published accounts		60	100		60	100		100
Control accounts		60			60		60	
Revaluation of fixed assets	60	60		60			60	
Depreciation of fixed assets			60			60		
Correction of errors/ Suspense	100		60		100		100	60
Tabular statement	60		60	60		100		60
Cash flow statement	60			60		60	100	
Farm accounts						60		
Interpretation of accounts	100	100	100	100	100	100	100	100
Service firm accounts		100		100	60			60
Incomplete records		100		100	100			100
Club accounts	100		100				60	
Product costing		80	80		80		80	
Marginal costing/ CVP analysis	80			80		80		80
Flexible budgeting		80				80		
Cash budgeting	80		80		80			80
Production budgets				80			80	

*Candidates must complete questions totalling 400 marks.

Life Skills

The Leaving Certificate accounting guidelines state that one of the principles behind the syllabus is the “preparation of students for further education as well as for the world of work and adult life” (Department of Education and Science, undated: 6). Therefore, respondents were asked to rank, on a five-point Likert-type scale, the perceived importance of the higher-level syllabus (condensed into eighteen topics) both in terms of the Leaving Certificate exam and in terms of necessary “life skills”. There is a strong contrast between some areas that teachers regard as important in preparing for the Leaving Certificate examination and what they view as necessary to equip students for their future life. Chiefly, topics such as control accounts, accruals and prepayments, tabular statements, depreciation and revaluation of fixed assets are considered very important for exam purposes and represent the area that teachers, understandably, will focus on; but they are considered less important in providing for “life skills”. The teachers’ responses are listed in Table 10.4 and indicate that virtually all items were considered to be much more important for exam purposes than for providing “life skills”. The topics that were considered more important for the purpose of “life skills” were bank reconciliation statements, VAT, the role of auditors and the Directors’ reports. Moreover, it is interesting to note that low overall marks, in both categories, were awarded to both the

Table 10.4: List of Topics Ranked in Importance (mean scores)

List of Topics (18)	LC Exam	“Life Skills”
Preparation of final accounts	4.81	3.50
Ration analysis/Interpretation of accounts	4.70	3.84
Budgeting	4.69	4.00
Club/Farm accounts/Incomplete records	4.56	3.68
CVP analysis	4.46	3.04
Product costing	4.42	3.16
Cash flow statements	4.37	2.92
Suspense/Control accounts/Correction of errors	4.22	2.68
Accruals and prepayments	4.15	2.48
Depreciation of fixed assets	4.12	2.56
Tabular statements	3.81	2.08
Revaluation of fixed assets	3.69	2.12
Bad debts	3.32	2.24
Bank reconciliation statements	3.04	4.22
Value Added Tax	2.27	3.65
Directors' reports	2.04	2.42
The role of auditors	2.04	2.44
The role of accounting standards	2.00	2.00

Directors' reports and the role of auditors. This finding is important (and surprising) given the current debate about the various accounting scandals in recent times and attempts to improve the credibility of financial statements through financial reporting standards and corporate governance.

Popularity of Leaving Certificate Accounting

The official statistics reveal a significant drop in the popularity of accounting as a Leaving Certificate subject choice in recent years, although there has been a slight increase in 2004 (see Table 10.5). Since 1998, the total number of students, including repeats, taking accounting has fallen from just under 10,000 to 6,847 in 2004 – an overall decline of about 30 per cent. However, it should be noted that there was a small increase in numbers for 2004. The decline is even more dramatic if one extends the time-frame to 1995 and the introduction of the new syllabus, when Leaving Certificate accounting had 11,663 candidates, representing about 19 per cent of total candidates. Much of this decline is attributable to the falling number of Leaving Certificate candidates in general, but it is also disturbing to note the declining proportion of candidates who elect to sit the accounting paper – now down to 12.4 per cent in 2004. The overall number of accounting students is comparable with the number sitting chemistry, for example, and the overall decline in science subjects has attracted adverse comment in the media. Secondary teachers and school principals should be concerned with this decline as it may further justify joint teaching. The decline in popularity also has important implications for lecturers at third-level institutions, since it is likely that an increasing number of first-year students may not have taken the subject at school. This may require a reorientation of teaching methodology and syllabus. Furthermore, as Clarke

Table 10.5: Numbers of Students Taking LC Accounting (LCA)

Year	Higher Level	Ordinary Level	Total students (LCA)	Total number of LC candidates*	LCA as % of total LC candidates
2004	4,859	1,988	6,847	55,224	12.4
2003	4,694	2,005	6,699	56,237	11.9
2002	4,706	2,364	7,070	55,496	12.7
2001	4,941	2,458	7,399	56,670	13.1
2000	5,665	2,929	8,594	60,737	14.1
1999	6,045	3,279	9,324	62,844	14.8
1998	6,520	3,368	9,888	64,155	15.4

*Total number sitting the Leaving Certificate examination, including repeat and external candidates but excluding Leaving Certificate Applied candidates.

Source: Department of Education and Science, Statistical Reports (various)

(1989, 1995) has clearly demonstrated, prior exposure to Leaving Certificate accounting is a significant determinant of performance in first-year university examinations in accounting.

Respondents were asked to rank seven reasons for this decline along a five-point Likert scale, with additional space provided for other factors suggested by the respondent. Overall responses are presented in Table 10.6 and this reveals that the key factor, in the opinion of teachers, contributing to the downturn in the popularity of accounting is the perception that accounting is too difficult a subject to achieve high marks in and therefore too difficult to obtain high CAO points in for third-level admission. Typical comments by respondents relate to other subjects being “seen as far easier to score higher marks”. Poor introduction to the basics of accounting at Junior Certificate level was also a significant factor. Both of these factors were also important in the prior research study by Byrne and Willis (2003b). The unsatisfactory implication of this finding is that students who do not select business studies at the Junior Certificate level, for academic or timetabling reasons, may be reluctant to choose accounting at Leaving Certificate level. Another significant factor was that there is too much material included in the syllabus, which is surprising given that the syllabus is relatively new. Other explanations include the perception that the subject is boring and that there is a lack of good accounting teachers. Another perception is that the material will be covered at third-level: one respondent suggested that the decline in the popularity in accounting is strongly linked to “third level suggestions that the subject is unnecessary at second level”, leading to less students taking the subject at Leaving Certificate level. A small number of respondents suggested that the syllabus is (already) out of date!

Table 10.6: Reasons for the Decline in Popularity of Accounting

	Mean
Perceived as too difficult to achieve high marks	4.16
Poor introduction of basics at Junior Certificate level	3.76
Too much material included in the syllabus	3.52
Subject perceived as too boring	2.67
Lack of accounting teachers	2.26
The material will be taught at third-level institutions	2.13
Out of date syllabus	1.63

It is important to stress that we are noting people’s perceptions about the difficulty of achieving high marks in Leaving Certificate accounting. Of course, people’s perceptions may not be matched by reality but a discussion on this issue is beyond the focus of this paper. Nevertheless, given the importance of this factor, it seems to be an area requiring urgent attention if the current decline in popularity is to be halted. Table 10.7A presents overall student num-

bers taking accounting together with numbers (and percentage) obtaining an A1 or A2 grade (in the higher level paper). The table reveals that the overall percentage of students obtaining a grade A has increased by 50 per cent over the past five years. This improvement could be due to potentially weaker students selecting other Leaving Certificate subjects in order to improve their overall grades or better teaching of the subject; alternatively, it could represent a more relaxed marking scheme on the part of the examiners or indeed it could be a combination of several factors.

Table 10.7A: Grade A Distributions of Students Taking Higher Level Leaving Certificate Accounting

	Males Grade A1/A2	Males Total	% of A1/A2	Females Grade	Females Total A1/A2	% of A1/A2	Overall % of A1/A2
2004	453	2,328	19	551	2,531	22	21
2003	481	2,290	21	506	2,404	21	21
2002	417	2,259	18	471	2,447	19	19
2001	406	2,348	17	514	2,593	20	19
2000	472	2,791	17	522	2,874	18	18
1999	407	2,996	14	430	3,049	14	14

However, it should be noted that accounting is an elective Leaving Certificate subject and the issue of whether it is more or less difficult than other subjects can only be discussed in relative terms. Table 10.7B presents comparative data in relation to other elective subjects, which have comparable numbers, for select years. This limited table, focusing only on those who obtained a Grade A (A1 or A2), cannot be used to prove the argument one way or the other. There are many factors associated with exam performance in any given cohort and these need to be identified and controlled for before valid and reliable statistical inferences can be made. Nevertheless, parents, students and their advisors make subject choices on their perceptions about subject difficulty and the possibility of scoring high CAO points. The preliminary evidence presented below in Table 10.7B suggests that those who study German may feel even more aggrieved than those who study accounting or chemistry.

Table 10.7B: Grade A Distributions of Students Taking Comparable Higher Level Leaving Subjects (Selected Years) (%)

	2004	2003	2002	2000	1998
Accounting	21	21	19	18	14
Chemistry	23	26	23	20	16
German	14	12	11	13	9

Source: Department of Education and Science, Statistical Reports (various)

Possible Changes to the Examination Paper

Respondents were finally asked to make suggestions regarding changes they would like to be made to the structure of the Leaving Certificate (honours) accounting paper. Because this was an open-ended question, overall responses were rather varied. The majority of teachers felt that the students' options were limited in the exam and that the paper should have more choice. Also, a common response was to make the exam paper shorter, for example by setting shorter questions, or to allow candidates extra time. Indeed, one respondent colourfully suggested "losing the published accounts question". An innovative suggestion was the provision, as part of the exam paper, of "specialised accounting paper", i.e. answer templates, which would aid students by increasing the length of time the student would have to complete the actual questions. The availability of such "specialised paper" would decrease the amount of preparatory work students have to do before starting to answer a question. Another respondent suggested that "more emphasis should be given to topics which have a greater life skills value attached to them".

SUMMARY AND CONCLUSIONS

Before drawing conclusions from this study it is important to specify its limitations. Firstly, the small size of the sample may mean it is not representative of the teacher population as a whole and, therefore, any attempt to generalise these findings to the full spectrum of teachers is not warranted. However, the results presented here confirm the findings of a similar but earlier study undertaken in January 2001 (Byrne and Willis, 2003b). Secondly, a postal questionnaire suffers from the disadvantage of potential misinterpretation or ambiguity of questions, though it does allow reflection before responding. Thirdly, responses reflect attitudes at a particular point in time and these may change in future years. Thus, in ideal circumstances, a longitudinal study would have been preferable. However, it should be noted that respondents were experienced teachers and their views should be taken seriously.

This study reveals that a very high proportion of classes (89 per cent) are jointly taught to students studying at both higher and ordinary level. Of the teachers, 63 per cent found this mixed ability teaching a problem. The majority of respondents felt that the main problem with joint teaching was the differing levels of ability and time management between the two levels in the one class. Moreover, while the majority of respondents indicated that they "cover" the syllabus, they expressed opinions as to why teachers in general might not cover the entire course. Over three-quarters (77 per cent) cited time constraints and more than one-half (59 per cent) cited mixed ability classes as a reason for not finishing the course. Nearly one-third of respondents (30 per cent) felt that the syllabus was too long. In addition, over three-quarters of teachers felt that the exam paper cannot be completed successfully in the existing time allotted. While still predictable, the current Leaving Certificate accounting examination papers are less predictable than with the previous syllabus.

The vast majority of respondents agreed that the popularity of accounting is in decline, although they would not have been aware of the overall increase in numbers for 2004. The key factor contributing to the downturn in the popularity of accounting is the fact that it is perceived as too difficult to achieve high marks in this subject. Poor introduction of basics at Junior Certificate level and too much material included in the syllabus were also highlighted as significant factors. Suggestions for improvement included introducing more choice for students and making the paper less demanding, which would make the subject more attractive to students. In addition, the survey revealed that certain topics that are essential "life skills" are not seen as important from the teachers' viewpoint in terms of studying for the Leaving Certificate accounting examination.

The findings of this paper suggest a number of areas for future research. The phenomenon of joint teaching could be investigated in the context of equality of educational opportunities. For example, do students in "segregated" classes perform better than those in mixed ability classes? If so, this is a form of discrimination and has the potential to significantly influence a student's university allocation through the CAO processing system. In addition, further research needs to be carried out on the extent of syllabus coverage by teachers. It would also be beneficial, in terms of syllabus review and revision, to investigate whether syllabus topics have a long-term benefit for the student; and in this context it would be useful to seek the opinions of potential employers. Further research also needs to be carried out on students' views of the existing syllabus and their reasons for choosing to study accounting. This is an issue that clearly merits attention in order to rectify the gradual decline, admittedly reversed in 2004, and possible adverse implications for overall enrolments and the teaching of the subject at third-level institutions.

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- 1 Computer applications will not be introduced until a feasibility study has been completed.

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