



Coimisiún na Scrúduithe Stáit
State Examinations Commission

Further adjustments
to the written examinations

Leaving Certificate, 2021

Accounting

Higher Level and Ordinary Level

The following changes apply to both Higher Level and Ordinary Level for 2021.

In 2021, both examination papers will, as usual, have three Sections.

In Section 1 candidates will be required to answer either Question 1 **or** any two of the remaining questions in the Section. In 2021, there will be an additional alternative Question 1 (Sole/Company/Manufacturing) to provide additional choice within Question 1.

There will be three questions, as usual, in Section 2. In 2021, Question 5 will be based on Interpretation of Accounts. Candidates will be required to answer only one question from this section; this is one question less than in previous years.

In 2021, there will be no change to Section 3; there will be two questions as usual and candidates will be required to answer one question.

Given that candidates will answer one question less in Section 2, the total mark allocation for both Higher Level and Ordinary Level will be reduced from 400 marks to 300 marks.

Instructions to candidates on the examination paper, Higher Level and Ordinary Level, 2021

Section 1: Financial Accounting (120 marks).

This section has four questions (numbers 1 - 4). The first question (A or B) carries 120 marks and the remaining three questions carry 60 marks each.

Candidates should answer either QUESTION 1 (A or B) only **OR** answer any **TWO** of the remaining three questions in this section.

Section 2: Financial Accounting (100 marks).

This section has three questions (numbers 5 - 7). Each question carries 100 marks.

Candidates should answer any **ONE** question.

Section 3: Management Accounting (80 marks).

This section has two questions (numbers 8 and 9). Each question carries 80 marks.

Candidates should answer **ONE** of these questions.

Business

Higher Level

The 2021 examination paper will have three sections as usual.

In Section 1, candidates are usually required to answer 8 short answer questions out of 10. In 2021, candidates will be required to answer 4 out of a total of 12 short answer questions.

In Section 2, as always, candidates are required to answer the Applied Business Question (ABQ).

In Section 3, candidates are usually required to answer 4 out of 7 questions – choosing one question from Part 1, two questions from Part 2 and one other question from Part 1 or Part 2. In 2021, there will be an additional question added to Part 1 to provide more choice. Candidates will be required to answer 3 out of 8 questions. They will be required to choose one question from Part 1, one question from Part 2 and the third question from either Part 1 or Part 2.

The total mark allocation for the examination paper will be 300 marks, instead of the usual 400 marks.

Instructions to candidates on the examination paper, Higher level, 2021

CANDIDATES ARE REQUIRED TO ANSWER:

(A) Four questions from SECTION 1

AND

(B) The Applied Business Question in SECTION 2

AND

(C) Three questions from SECTION 3 as follows:

One question from Part 1,

One question from Part 2

And One other question from either Part 1 or Part 2.

Ordinary Level

The 2021 examination paper will have two sections as usual.

In Section 1, candidates are usually required to answer 10 short answer questions out of 15. In 2021, candidates will be required to answer 5 out of 15 short answer questions, at 15 marks each. Total mark allocation will be 75 marks.

In Section 2, candidates are usually required to answer 4 questions out of 8 - choosing one question from Part 1, two questions from Part 2 and one other question from Part 1 or Part 2. In 2021, there will be an additional question added to Part 1 to provide more choice. Candidates will be required to answer 3 out of 9 questions. Candidates will be required to choose one question from Part 1 and one question from Part 2 and the third question from either Part 1 or Part 2.

The total mark allocation for the examination paper will be 300 marks, instead of the usual 400 marks.

Instructions to candidates on the examination paper, Ordinary Level, 2021

CANDIDATES ARE REQUIRED TO ANSWER:

(A) Five questions from SECTION 1

AND

(B) Three questions from SECTION 2 as follows:

One question from Part 1 and

One question from Part 2 and

One other question from either Part 1 or Part 2.

Economics

Higher Level and Ordinary Level

The following changes apply to both Higher Level and Ordinary Level for 2021.

In Section A, candidates are usually required to answer 8 short answer questions with internal choice in two of the questions. In 2021, to provide additional choice, there will be 10 short answer questions with internal choice in three of the questions. Candidates will be required to answer 5 out of 10 short answer questions. The total mark allocation for Section A will be 75 marks.

In 2021 the short answer questions will carry 15 marks per question.

In Section B, candidates are usually required to answer 4 out of 5 extended response questions. In 2021, one additional question has been included to provide more choice. In 2021, candidates will be required to answer 3 out of 6 extended response questions with a total mark allocation of 225 marks (75 marks per question).

The total mark allocation for both the Higher Level and Ordinary Level Papers will be 300 marks each, instead of the usual 400 marks.

Instructions to candidates on the examination paper, Higher Level and Ordinary Level, 2021

CANDIDATES ARE REQUIRED TO ANSWER:

Section A:	Short Answer Questions	Answer 5 out of 10	75 marks
Section B:	Extended Response Questions	Answer 3 out of 6	225 marks