# SENIOR CYCLE OPTIONS \& SUBJECT CHOICE 



Most students study 7 subjects for Leaving Certificate

## SUBJECT CHOICE GUIDELINES

Irish, English, Maths, and a third language are core subjects for most students.

3 more subjects for you to select.

Every effort is made to ensure that students get their choice of options for Leaving Certificate classes (but not always possible)

## TRANSITION YEAR

We recommend Transition Year for most students

- Fact I:Transition Year is good for student's personal development
- Fact 2: Students who do TY do better in Leaving Cert than students who go directly to LC. (TY students get an average of 45 points more)
- It is designed to act as a bridge between the Junior Cycle and Leaving Certificate programmes
- The Transition Year offers students an opportunity to:
- Engage in independent, self-directed learning
- Develop general, technical and academic skills
- Mature and develop without the pressure of an examination


## Traditional LC is very academic

## LEAVING CERT APPLIED PROGRAMME [LCA]

## Leaving Cert Applied provides an alternative two-year programme of study <br> LCA focuses on a wider range of skills and abilities than purely academic success

Complete key assignments and tasks

## PLC's (e.g Ballyfermot College of Further Education) - don't require LC points

## OTHER OPTIONS AFTER THE LEAVING CERT

## Apprenticeships

World of work

Gap year

- To go to $3^{\text {rd }}$ level College/university (TCDIUCDIDCUMMaynoothTU etc) You need Leaving Cert CAO points
- The maximum points possible is 625
- All courses require different points
- Higher level subjects are worth more points \& higher level maths is worth 25 bonus points for a pass grade above 40\%


LEAVING CERT SUBJECTS ARE SPLIT INTO HIGHER AND ORDINARY

䀦
Points
100

Higher


Your \% marks
Ordinary

+25 Bonus points for HI-H6 maths

- Your TOP 6 subjects only are counted for Leaving Cert points for college
- Different course require different subjects e.g. English, Maths.
- Other courses need a Science subject
- Some courses require Irish or a foreign language


If YOU SPEAK ANOTHER LANGUAGE AT hOME YOU MAY BE ABLE TO TAKE THIS as an extra subject outside of SCHOOL SUCH AS RUSSIAN, romanian, latvian, arabic and MANY MORE!

EXAMINATIONS.IE


## COLLEGE MATRICULATION

- Each college has certain subject requirements, without which a student will not be considered for any college place. (Irrespective of points)
- These are sometimes called minimum entry requirements or matriculation.
- Qualifax.ie/careersportal.ie or individual college websites (if clear on what you would like to study)


## NUI (UCD, Maynooth University, UCC, NUIG, RCSI, NCAD):

- Six subjects, minimum of two Higher Level H5/50\%+ (or higher)
- Pass in English, Irish (unless exempt)
- Third language needed for many courses (this can be a third language outside of school)
- Most science, Business \& engineering courses excluded
- Maths can be required for Business, Science, and Engineering etc.


## - Trinity College:

Six subjects, minimum of three H5's
pass in English, Maths and another language (Irish or MFL)

- DCU:

Six subjects, minimum two subject at H5

## English OR Irish AND Maths.

- Institutes of Technology:

Have different entry requirements for different courses-check website, generally don't have a language requirement

Science Subjects are required for MOST science degrees and medical/ health courses.

Honours Engineering Degrees require ligher Mathematics.

## ESSENTIAL SUBJECTS

14 (or higher) in Honours Irish is required for Primary Teaching.

Chemistry required for a lot of Pharmacy, Veterinary Medicine, Dietetics courses

# SOME COURSES THAT NEED A SCIENCE SUBJECT 

## Science

Some Engineering courses
Medicine (see college websites)
TCD - 2 Science
UCC - Chemistry and biology or Physics
UCD- I Science
RCSI - 2 sciences
NUIG - I/ 2 science depending on course
Dentistry*
Veterinary*
Pharmacy*
Physiotherapy
Radiography
Nursing

## Occupational Therapy

Speech Therapy
Sports Science
Dietetics*
Optometry

* = Chemistry needed (plus another science in some courses)


# OPTION SUBJECTS - DEPENDING ON DEMAND EXPRESSED BY STUDENTS: 

LANGUAGES
Spanish
French
Chinese

SCIENCES
Biology
Chemistry
Physics

# DEPENDING ON DEMAND EXPRESSED BY STUDENTS: 

## Business

- Business
- Accounting
-Economics

Social Studies
-History
-Geography
-Classics
-Politics and Society

## Artistic \& Creative <br> -Art <br> -Music

## APPLIED SEIENGES/TECHNOLOGY <br> DEPENDING ON DEMAND EXPRESSED BY STUDENTS:

- Home Economics
- Engineering
- Construction Studies
- Technology
- Computer Science
- Applied Maths
- Physical Education

USING CAREERSPORTAL.IE TO EXAMINE ENTRY REQUIREMENTS FOR COURSES

# IN THE COURSES BOX SEARCH FOR A CAREER YOU MIGHT LIKE IN THE FUTURE E.G GAME [GAME DESIGN] \& CLICK SEARCH <br> - Don't Filter by college 



Region

## Dublin

Connacht
Leinster (excl Dublin)
Munster
Ulster


## CLICK ON THE COURSE TITLE

## THIS WILL BRING UP A COURSE SUMMARY AND ENTRY REQUIREMENTS

| Course Summary | Course Summary |
| :--- | :--- |
| Entry Requirements | FTI/FETAC Links |
| The Student |  |



To view Mature Entry requirements, or alternative requirements, please visit Qualifax or the Colleges' website thank you.

## The Seven Deadly Sins Of Subject Choice

If I don't do it for my
Leaving Certificate, I won't be able to do it in college"

## 'Only swots/nerds do that subject

don't want to do that because I'll have Teacher $\mathbf{x}^{\prime}$
'None of my friends are doing that subject'
'I'll do that subject because it's a doss'

## WHEN CHOOSING SUBJECTS

What subjects do you enjoy?

What subjects are you good at?

- Do what comes naturally:
- I. It is easier and more comfortable for you
- 2.Why make life more difficult?



## TO KEEP OPTIONS OPEN

- Take at least one science subject

- Keep your modern language
- Take 2 other subjects that you are good at, or that you enjoy and will do well at.
N.B. - Points restrict entry to many courses more than subjects do.


## USING VSWARE TO INPUT SUBJECTS

Your Parents/Guardians need to:

- Log-on to VSware using the Parent Log-on details. Student Log-on details will not allow access to option choices)
- Select 'Student Options'.
- Tap on the first box and select your first-choice subject from the drop-down list.
- Continue and select your second choice, third choice....all the way to your eighth choice. It is very important that you select the subjects in order of preference i.e. the subject you want most should be No. I, the second most important subject to you should be No. 2 etc.


## MORE INFORMATION

$\square$
use careeersportal.ie
Subject choices only required for those entering 5 th year

Talk to your teachers/ask questions

Suhject Choice - walk in clinic at lunchtime in F30 [across from music room] on Monday 11th March

## SUBJECT CHOICE



## SUBJECT <br> OPTIONS KISHOGE COMMUNITY COLLEGE 2024

## LC MUSIC

## Content:

1. Composition $\times 2$ Q's
2. Listening $-x 4 Q^{\prime} s$
3. Performance $-25 \%$
4. Music Technology - 25\%

## Assessment:

- Leaving Cert Exam June - 50\% - Listening \& Composition
- Performance March/April - 50\%


## Requirements:

- Junior Cert Music

Differences between JC and SC

- Content similar to JC but pieces studied in much more depth
- Lots of performing in class


## Career related areas:

- Musician/Performer, producer, radio, teacher, songwriting, music therapy



## Economics

## Content:

- 2 main strands - Macroeconomics (the global setting) and Microeconomics (the national perspective)
- Broken down in to 5 smaller strands:
- What is economics about?
- How are economic decisions made?

- What can markets do?
- What is the relationship between policy and economic performance?
- How is the economy influenced by international economics?

Assessment:

- Assessed at higher and ordinary level.
- Short questions $-20 \%$
- Long questions - 60\%
- Research project completed ahead of the exam $20 \%$ on an area of your choice.
- Written paper - 2.5 hours


## Requirements:



- No requirements but having a good understanding of the "Our Economy" chapters from JC Business Studies is very helpful.
- Interest in current affairs is helpful.

Differences between JC and SC

- More in depth study of economic concepts like supply and demand, economic growth, fiscal and monetary policy. Career related areas:

Economist, Politics, Risk Management - Financial, Political, Investment and Data Analysist


# Leaving Cert: Business 

Content
Unit1: People in Business
Unit2: Enterprise
Unit3: Management 1
Unit4: Management 3
Unit 5: Business in Action
Unit 6: Domestic Environment
Unit 7: International Environment
Assessment: 100\% exam


Requirements: A lot of content. Note taking is essential, not essay based. Answers should follow a State, Explain and a real life example layout. An interest in current affairs is beneficial and if you are able to apply real life examples to theory that we cover.

Similarities/differences to JC
Very similar to JC but studied in greater detail. You do not need to have studied business for JC NO ACCOUNTS.

## Careers

Marketing, International Marketing, Business Management, Sales, Setting up your business, Banking and investment,
 Public Relations, Retail and so much more.

Any Questions
See Conor in F18 anytime for a chat! :)

## Construction Studies

Content: 2 Practicals ( $25 \%+25 \%$ ) Theory 50\%

- Building Preparation
- Substructure, Superstructure
- Services
- Practical Based Skills

Assessment:

- Design: $25 \%$ Practical project, create a piece of furniture
- Skills: $25 \%$ day Exam, 4 hour exam that you build on the day
- Theory: $50 \% 5$ questions of which 1 has to be a technical drawing question

Requirements:

- Practical Skills - Previous T4 experience is an advantage
- Sketching - Majority of questions have a sketching Element
- An interest in the subject is vital

Differences between JC and SC

- Practical Skills are similar but the content is all new.
- Day Exam


## Career related areas:

- Engineering (most areas), Housing development, Surveying, Construction, Carpentry, Plumbing, Architecture, Interior Design, Furniture Design, Product



## 2011 DAY PRACTICAL EXAM

 Design....
## Biology

Content: 3 Units

- The Study of Life
- The Cell
- The Organism


## Assessment:

- Leaving Cert exam worth $100 \%$ (3 hours long)
- Three Sections on the Paper (Short Qs, Experiment Qs, Long Qs)

Requirements:

- A good ability in language - lots of key words, definitions and note taking
- Memory
- An interest in the subject is highly beneficial


## Differences between JC and SC

- Content similar to JC Biology but studied in much more depth
- 42 Chapters. Approx. 150 definitions.
- Just 22 Experiments (4 food tests, 4 enzyme exp's - just 14 experiments left in the remaining 40 chapters)
- Studied at Higher and Ordinary levels Same exam format and same chapters however


## Career related areas:

- Science and Research, Doctor, Nurse, Pharmacologist, Farmer, Tree Surgeon, Ecologist, Athlete, Nutritionist, Personal Trainer, Engineering, Paramedic

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## Politics \& Society

Content: 4 Strands

- Power and Decision Making
- Active Citizenship
- Human Rights and Responsibilities

- Globalisation and Localisation

Assessment:

- Report on a citizenship project worth 20\%- Can be completed individually or in a group.
- Leaving Cert exam worth 80\% - Short Qs, Data- Based Qs and Discursive essays.

Requirements:

- An interest in the subject is vital.
- Essay based subject (Higher level English an advantage).
- Ordinary level essays are shorter.
- Higher Level examines several theorists and draws on theorists to develop arguments.


Links between JC and SC

- Similar to JC CSPE but studied in much more depth.
- Draws on elements from our Ethical Ed curriculum.

Career related areas:

- Sociology, political studies, philosophy and anthropology, as well as social studies programmes.
- Will be of value to learners throughout their lives, in their engagement with political processes, and in decisions they will make in their work and personal lives.


## French/Spanish

## Content:

- Similar topics to Junior Cert but more in depth and more tenses
- Students are expected to speak in the foreign language and understand the class taught through the target language. (Get on top of your basics now).


## Assessment:

Oral: French HL-25\%. OL-20\%.

> Spanish HL and OL-25\%.

Listening:French HL-20\%. OL-25\%.
Spanish HL and OL-20\%.
Reading and Writing: French and Spanish HL and OL-25\%
Requirements:


- A basic requirement for Higher Level for Leaving Cert is a minimum C grade at Junior Cert. (Exceptions)

Differences between JC and SC

- Similar topics to Junior Cert but will also deal with current affairs and media in France and Spain. Eg. Catalan conflict in Spain, terrorism in France, climate change, refugees in Europe, women in sport etc.
Career related areas:
- Marketing
- Sales
- Business Studies
- Translation
- Hospitality
- Teaching

- IT industry and programming


## Home Economics

## Content: 4 Topics

- Food Studies (45\%)
- Social Studies (25\%)
- Family Resource management (10\%)

- Elective- Social Studies OR Home Design \& Management (20\%)


## Assessment:

- Coursework Journal worth $20 \%$, completed in fifth year
- Leaving Cert exam worth $80 \%-3$ sections, Short answer section A, Long answers section B \& elective section C
- There is no culinary skills cookery exam

Requirements:

- An interest in the subject is vital
- Good link with Biology (Food studies \& Micro-biology sections)

Differences between JC and SC


- Content similar to JC but studied in much more depth. More science related
- Research topic submitted before the LC - can gain up to $20 \%$ before you even sit the exam

Career related areas:

- Food Science \& Product Development, Sociology, Childcare, Nutrition / Dietetic, Anything linked to Hotel, Catering or Tourism Industry, Food Industry e.g. Environmental Health Office, , Home Economics Teacher,Chef


## Marks Distribution 2019:

## Geography

## Content: 4 Topics

## 1. Core Units - Physical, Regional, Skills and Investigation

2. Elective Unit - Patterns and Processes in Human Environment
3. Optional Unit - Ecology (Higher Level only)

Assessment:
Terminal Examination 80\% of total marks (June 2022). 20\% short Qs
$80 \%$ essay writing (HL $-20 \%$ guaranteed essay every year)
Geographical Investigation 20\% of total marks. Booklet created in advance of the exam. Full day trip

Homework consists of note taking, diagrams, and essays. Essays are written
in bullet point format ( 18 for HL, 13 for OL).
Requirements:
Essay based subject - higher level English an advantage
Ordinary level essays are shorter
Good attendance is pivotal for geography (each class typically maintains a new topics/aspect) Differences between JC and SC

Content similar to JC but studied in much more depth. Will also learn about ecology.
Research topic submitted before the LC - can gain up to $20 \%$ before you even sit the exam Career related areas:

Cartographer, Climatologist, Commercial/residential surveyor,
Environmental consultant, Geographical information systems officer,
Planning and development surveyor, Secondary school teacher, Town planner,
Sustainability consultant, Transport planner.

Listed below are the percentage distributions of marks from the 19983 students who sat the Higher Level Geography exam in 2019.


Listed below are the percentage distributions of marks from the 4139 students who sat the Ordinary Level Geography exam in 2019.


## History

Content: 4 Topics

- Ireland 1912-1949 (Home Rule, 1916, Civil War etc)
- Northern Ireland 1949-1989 (Civil Rights, Politics)

- Europe 1919-1945 (WW2, Dictatorships etc)
- USA and the Wider World 1945-1989 (Vietnam War, Cuban Missile Crisis etc)

Assessment:

- Research Topic submitted before the exam worth 20\%
- E.G.- Assassination of Malcom X, Munich Air Disaster, Muhammad Ali, Blitzkrieg tactics etc.
- Leaving Cert exam worth 80\%-3 essays and a document question relating to topics
- Homework - Essay and Document based


Requirements:

- An interest in the subject is vital
- Good attendance is pivotal for history

Differences between JC and SC

- Focus is on $20^{\text {th }}$ Century history which is studied in much more depth
- Research topic submitted before the LC - can gain up to $20 \%$ before you even sit the exam Career related areas:

- Journalism, politics, law, public administration, state companies, local authorities, teaching, lecturing and archaeology.

- History will help at university for essay writing and using and referencing sources


## Computer Science

Content: 3 Areas

- Practices and Principles \& Core Concepts (Theory)
- Computer Science in Practice (Practical)

Assessment:

- Written exam 70\%
- Project work 30\%


## Requirements:

- Manage Expectations - Its not going in to play video games!
- Good level of computer literacy, you can save a file, find a file etc!
- Willingness to problem solve and persist to find a solution to a problem.


## Differences between JC and SC

- No requirement to have done coding at JC.
- Some familiar topics from JC (such as Python and Websites ) but studied in much more depth
- New material such as data analytics and databases


## Career related areas:

- Technology, Medicine, Business, Marketing, Teaching, Farming, Design...look Technology, Medicine, Business, Market
around you, technology is everywhere!



## Classics

Content: 4 main topics

- The Epics: The Odyssey and The Aeneid (Tales of heroes, gods/goddesses and their adventures).
- Greek Tragedy and Roman Spectacle: Medea and Oedipus Rex (Tragic plays; big themes of fate, revenge, gender roles). Compare this type of entertainment to the
 gladiator games of the Colosseum.
- Gods and Mortals: The Greek and Roman gods, their stories, philosophy on life and death.
- Alexander the Great: Biography of his life including his relationships, personality and military career.


## Assessment

- Written exam worth $80 \%$ (HL and OL, 2 essays and 2 picture/document Qs).
- Research Study worth 20\% (your own research carried out during school time).

Requirements/Skills

- Lots of reading and writing, critical thinking, imagination, interest in human psychology.
- A slight advantage to have studied it at JC level but not essential.


## Careers

- Can study at Third level at most universities.
- Careers in law, business, psychology, teaching/lecturing, journalism, publishing etc.



## Content

## PHYSICS

- Mechanics (energy, forces, motion)
- Heat and Temperature
- Waves and Sound
- Light
- Electricity
- Particle physics


## Assessment

- Written Leaving Cert exam is worth $100 \%$
- Homework - based on exam questions and writing up practical work


## Requirements

- Maths based subject - both higher and ordinary level require an affinity for maths
- An interest in understanding the world around you
- Suits logical thinkers


## Differences between JC and SC

- Maths is used in almost every lesson
- Several new topics such as heat, sound, light, particle physics etc.


## Careers



- All employers value the skills that physics develops: an ability to grasp things quickly, a determination to find logical answers, along with problem-solving, analytical, and mathematical skills
- Studying physics is an excellent way of keeping your options open.
- Renewable energy manager, Material scientist, Satellite engineer, Weather forecaster, Mechanical Engineer, TV producer. $\qquad$


## Engineering

Content -

- Design, Manufacturing, Electronics, Mechanisms.
- Machining, Welding, Metrology, Polymers,
- Material Science. Thermal Equilibrium Diagrams.

Requirements -

- A genuine interest in Engineering and a willingness to work hard and take on difficult new challenges.
- Be prepared to work on projects outside the normal school timetable/schedule.
- Possess a 'PROBLEM SOLVING' attitude to tasks.

Differences J.C. to L.C. -

- All students take a six-hour practical examination.
- A Project Folio - relating to the engineering project.
- Some content is similar to JC with the addition of more complexed areas of engineering relating to materials testing and welding.


## Assessment -

| Project \& Folio | Practical | Theory Exam |
| :---: | :---: | :---: |
| Sept to March | April/May | June |
| Folio 7\% | Common Level | HL or OL |
| Project 18\% | 25\% | 50\% |
| 20 weeks | 6hrs | 3 hrs HL , |
| Theory exam topics: $\quad 2.5 \mathrm{hrs} \mathrm{OL}$ |  |  |
| Mechanisms, Welding, Materials Testing, |  |  |
| Polymers, Iron Carbon Diagrams, Equilibrium |  |  |
| Diagrams, Machining and a Special Topic |  |  |

## Related Areas -

## Careers

- Mechanical, Electronic. Automotive and Aeronautical Engineering.
- Industrial Manufacture, Bio-Mechanical, BioChemical or Environmental Engineering.
- Product Design

Cross Curricular Subjects

- Physics, Technology, Applied Maths, Construction Studies, D.C.G., Computer Science


## TECHNOLOGY

## Who does this subject appeal to?

If you are creative, like to make things with mechanisms and electronics, learn by doing and experimenting with prototypes.

## EXAMINATION REQUIREMENTS

Project
Runs from September to April.
Based on a thematic brief.
Divided into two parts, Artefact and Folio write up.
HL worth $50 \%$ ( $25 \%$ artefact $+25 \%$ Folio)
OL worth $50 \%$ ( $30 \%$ artefact $+20 \%$ Folio)

## State Exams

HL 3hr Exam
50\% Exam

OL 2.5hr Exam
50\% Exam

## Core Content -

DESIGN, MATERIALS and PRODUCTION and QUALITY MANAGEMENT, COMPUTER MODELING (LASER CUT AND 3D PRINTING), COMMUNICATION AND GRAPHIC MEDIA , ELECTRONICS AND MECHANISMS

## Optional Content -

- ELECTRONICS AND CONTROL
- INFORMATION AND COMMUNICATIONS TECHNOLOGY (ICT)
- MANUFACTURING SYSTEMS


## Careers

Product Design
Aeronautical and Automotive Development
Product Research and Innovation
Electronics Development
Technological Medical Research
Computer and Chip Design

## Cross Curricular Subjects

- Physics, Technology, Applied Maths, Construction Studies, Computer Science, Art, Engineering


## Applied Maths

Content: Split into 4 different areas all based around mathematical modelling

- Modelling Process
- Modelling Networks and graphs
- Modeling with Kinematics and Dynamics
- Modelling Change


## Requirements:

An interest in maths is required, however HL Maths is recommended.
Works well with LC physics too.

## Assessment:

-Written exam - 80\%

- Modelling Project - 20\%

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## Careers:

- Engineering \& Technology based jobs
Useful for college courses in Physics, Maths, Computer science, Computational thinking



## Leaving Certificate Physical Education (PE)

## Content - 2 strands

- Towards optimum performance - Physical and psychological demands on performance, planning for optimum performance, learning and improving skill technique.
- Contemporary issues in physical activity - ethics and fair play, technology, media and sport, gender and physical activity, etc


## Requirements:

- Science
- Decent level of practical ability
- Interest in the subject is vital

Difference between JC and LC:


- No JC exam for PE, only CBA

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## L.C. Chemistry

## Content:

1. Atomic structure
2. Volumetric analysis
3. Organic chemistry
4. Stoichiometry
5. Other
6. 28 mandatory experiments

## Assessment:

80\% written exam
Section A-3 experiment questions
Section B- 8 theory/calculation questions
Answer: 8 questions in total
20\% Second Component Assessment

| Describtion |  |  |
| :--- | :--- | :--- |
| Laboratory <br> notebook | reports on mandatory <br> activies authenticated by <br> reacher | $5 \%$ |
| Practical <br> examination | short tasks; leamers record <br> data, observations and <br> analysis on a task sheet which <br> is marked eternally | $15 \%$ |



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\begin{array}{lc}
\underline{2} \mathrm{Fe}_{2} \mathrm{O}_{3}+\underline{\mathbf{3}} \mathrm{C} \longrightarrow \underline{4} \mathrm{Fe}+\underline{\mathbf{3}} \mathrm{CO}_{2} \\
\mathrm{Fe}=4 & \mathrm{Fe}=4 \\
\mathrm{O}=6 & \mathrm{O}=6 \\
\mathrm{C}=3 & \mathrm{C}=3
\end{array}
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## Requirements:

- Minimum of OL Maths
- Strong work ethic
- Dedication to improving mathematical skills
- Interest in studying science at $3^{\text {rd }}$ level


## Differences between JC and SC:

- Cover approx. 5\% at J.C.
- Big jump in detail and complexity


## Career related areas:

- Any science/medical based career
- Study chemistry in Year 1 of college



## SECTION 1 ( 120 Marks)

Answer Question 1(A) OR 1(B) OR any TWO other questions

1. Answer (A) or (B)
(A) Sole Trader-Final Accounts

The following trial balance was extracted from the books of V . Leahy on 31/12/2022:
The following trial balance was extracted from the books of V. Leahy on 31/12/2022:

|  | $\boldsymbol{\epsilon}$ | $\boldsymbol{\epsilon}$ |
| :--- | ---: | ---: |
| Patents (incorporating 2 months investment income) | 48,800 |  |
| Land and buildings | 850,000 |  |
| Accumulated depreciation - land and buildings |  | 105,000 |
| Delivery vans | 480,000 |  |
| Accumulated depreciation - delivery vans |  | 70,000 |
| Equipment at cost | 153,500 |  |
| Discount (net) | 180,000 |  |
| $4 \%$ Investments acquired on 01/07/2022 | 70,700 |  |
| Stock 01/01/2022 |  | $1,848,900$ |
| Sales | $1,193,500$ |  |
| Purchases | 136,400 |  |
| Salaries and general expenses (incorporating suspense) | 16,000 |  |
| Advertising |  | 2,200 |
| Investment income received | 45,000 |  |
| Drawings | 42,800 |  |
| Rates |  | 4,700 |
| PAYE, PRSI \& USC |  | 11,900 |
| VAT |  | 53,600 |
| Bank | 2,300 |  |
| $3 \%$ Fixed mortgage (including $€ 50,000$ issued on $01 / 06 / 2022)$ | 320,000 |  |
| Mortgage interest paid for the first 4 months | 67,700 | 98,600 |
| Debtors and creditors |  | 2,100 |
| Bad debts provision | $\boxed{3,286,700}$ | $\underline{3,286,700}$ |
| Capital |  |  |

The following information and instructions are to be taken into account
(i) Stock at cost on 31/12/2022 was $£ 82,600$. This figure includes damaged stock which cos E5,800 but which now has a net realisable value of $75 \%$ of cost.
(ii) Goods purchased on credit from a supplier were in transit on $31 / 12 / 2022$. The invoice for these goods had been received for $€ 15,375$ which included VAT at $23 \%$. No record was made in the books in respect of this transaction.
(iii) Provide for depreciation on delivery vans at the annual rate of $20 \%$ of cost from the date of purchase to the date of sale.
Note: On 30/09/2022 a delivery van which had cost $€ 35,000$ on $30 / 06 / 2018$ was traded in against a new van which cost $€ 80,000$. An allowance of $€ 3,000$ was given on the old delivery van. The bank transfer for the net amount of this transaction was entered correctly in the bank account but was incorrectly treated as a purchase of trading stock. These were the only entries made in the books in respect of these transactions.
(iv) The suspense figure arises as a result of the incorrect figure for mortgage interest (although the correct entry had been made in the bank account) and discount received of $€ 600$ entered only in the discount account.
(v) Patents (incorporating 2 months investment income) are being written off over 10 years which commenced in 2020.
(vi) Goods taken by Leahy for his own personal use during the year were not recorded. The goods had a retail value of $€ 3,600$ which is cost plus $20 \%$,
(vii) The company revalued the land and buildings at $€ 950,000$ on $01 / 01 / 2022$. The land element of this new value is $£ 200,000$. The revaluation has yet to be reflected in the accounts. Buildings are to be depreciated at the rate of $2 \%$ of cost per annum.
(viii) The figure for the bank account in the trial balance had been taken from the firm's own records. However, a bank statement dated 31/12/2022 has arrived showing a bank overdraft of $€ 50,300$. A comparison of the bank account and the bank statement has revealed the following discrepancies:

1. A credit transfer for $€ 1,500$ had been received on $31 / 12 / 2022$ in respect of a debt of € 1,700 previously written off as bad. The debtor has agreed to pay the remainder within 2 months. No entry was made in the books to record this transaction.
2. A cheque for $€ 1,800$ issued to a director had not yet been presented for payment.
(ix) Provision should be made for the following:
3. Investment income due and mortgage interest due.
(Note: 20\% of mortgage interest for the year refers to the private section of the building.)
4. Provision for bad debts to be adjusted to $6 \%$ of debtors.
5. Equipment to be depreciated at $10 \%$ of cost per annum.

Required:
(a) Prepare a trading and profit and loss account for the year ended 31/12/2022.
(b) Prepare a balance sheet as at $31 / 12 / 2022$.

# concepts <br> ,lving (Algebra) 

## nplete the required

## Chinese

## Content:

- Pre-A1/A1 levels of the CEFR(Common European Framework of Reference).
- Chinese basic language and Chinese culture
- Developing an appreciation of cultural diversity and the value of linguistic abilities to understand, celebrate and make connections with other cultures


## Assessment:

- Aural, Oral and written exams
- Assessment will be offered at both Higher and Ordinary levels.

Requirements:


- Open to all students and you can start Chinese in 5th year with no previous knowledge of the language, but students of Chinese heritage should seriously consider it.
- Students who have studied Chinese in Kishoge should consider it.

