

BSC (HONS) (ACCOUNTING) - CK202

Overview

NFQ Level 8, Major Award

First Year - Accounting

To be admitted to the First University Examination in Accounting, a student must have satisfactorily attended prescribed modules to the value of **60** credits.

Second Year - Accounting

No student may register for the Second Year programme of study until the First University Examination in Accounting has been passed. Second Year consists of core modules to the value of **45** credits and elective modules to the value of **15** credits. To be admitted to the Second University Examination in Accounting, a student must have satisfactorily attended modules to the value of **60** credits.

Third Year - Accounting

No student may register for the Third Year programme of study until the Second University Examination in Accounting has been passed. To be admitted to the Third University Examination in Accounting, a student must have satisfactorily attended the following modules to the value of **60** credits.

Fourth Year - Accounting

No student may register for the Fourth Year programme of study until the Third University Examination in Accounting has been passed. Fourth Year consists of core modules to the value of **25** credits and elective modules to the value of **35** credits. To be admitted to the Fourth University Examination in Accounting a student must have satisfactorily attended the following modules to the value of **60** credits.

Programme Requirements

For information about modules, module choice, options and credit weightings, please go to Programme Requirements (p. 1).

Programme Requirements

Code	Title	Credits
Year 1		
Students take 60 credits as follows:		
<i>Core Modules</i>		
AC1103	Financial Accounting Fundamentals	5
AC1104	Accounting for Partnerships and Companies	5
AC1107	Investment in Capital Assets	5
AC1108	Introduction to Valuation and Risk	5
AC1109	Management Accounting: Principles and Concepts	5
AC1115	Management Accounting: Cost & Control Systems	5
EC1202	Economic Reasoning for Business	5
EC1203	Macroeconomic Context and Business	5
IS1106	Introduction to Information Systems	5
IS1107	Information Systems for the Networked Enterprise	5
ST1023	Introduction to Business Statistics	5
ST2200	Methods of Business Statistics	5
Year 2		

Students take **60** credits as follows - all listed core modules (**45** credits) and **15** credits of elective modules:

<i>Core Modules</i>		
AC2100	International Financial Reporting 1	5
AC2101	Consolidated Financial Statements and Ethics	5
AC2110	Placement Plan	5
AC2115	Introduction to Taxation	5
AC2118	Data Analysis, Business Reporting & Process Automation	5
AC2120	Corporate Financial Management	5
IS2218	Data Management Fundamentals	5
LW1108	Introduction to the Legal System	5
LW1109	Introduction to Business Law	5

<i>Elective Modules</i>		
Students take modules to the value of 15 credits from the following: 15		
EC2204	Business Microeconomics 1 (5)	
EC2205	Business Microeconomics 2 (5)	
IS2202	Systems Analysis and Systems Design (5)	
IS2203	Systems Analysis and Systems Change (5)	
MG1003	Introduction to Marketing (5)	
MG1004	Principles of Management and Organization (5)	
MG2001	People and Organisation (5)	
ST4400	Data Analysis II (5)	
ST4401	Introduction to Operations Research (5)	
ST4402	Modelling and Systems for Decision Making (5)	

Year 3		
Students take 60 credits as follows:		
<i>Core Modules</i>		
AC3008	Auditing	5
AC3010	Multinational Finance	5
AC3011	Research and Placement Report ¹	30
	or AC3012	Research Project
AC3013	International Financial Reporting 2: Theory and Practice	5
AC3014	Management Accounting: Performance Management	5
AC3022	Governance, Regulation and Control of Financial Organisations	5
IS3002	Emergent Digital Technologies and their application in Accounting and Finance	5

Year 4		
Students take 60 credits as follows - all listed core modules (25 credits) and 35 credits of elective modules:		
<i>Core Modules</i>		
AC4001	Advanced Financial Accounting	5
AC4002	Management Accounting: Planning and Control	5
AC4007	Taxation: Income Tax and VAT	5
AC4009	Financial Information Analysis	5
AC4010	International Corporate Valuation	5
<i>Elective Modules</i>		
Students take modules to the value of 35 credits from the following: 35		
AC4119	Securities Analysis (5)	
AC4404	Entrepreneurial Finance (5)	

AC4405	Derivatives Valuation (5)
EC2117	Reasoning and Critical Thinking in Economics (5) ²
EC2206	Business Econometrics and Forecasting (5) ²
EC2208	Resourcing Organisation and Competitive Capability 1 (5) ²
EC2214	The Macroeconomic Environment in a Global Context (5) ²
EC2215	Macroeconomic Growth and Competitiveness (5) ²
IS2202	Systems Analysis and Systems Design (5) ³
IS2203	Systems Analysis and Systems Change (5) ³
IS4445	User Experience Design 1 (5)
IS4446	User Experience Design 2 (5)
LW2205	Commercial Law: The Law of Sale and Agency (5)
LW2206	Commercial Law: Intellectual Property Law and Finance (5)
LW3311	Company Law (10)
LW3368	Principles of Revenue Law (5)
LW3369	Income Tax Law (5)
MG4034	Entrepreneurial Business Start-Ups (5)
MG4041	Business Networks (5)
MG4401	The Management of Organisational Change (5)

Total Credits **240**

¹ In Year 3, students will take their taught modules during September - December, inclusive. Coursework will also be completed during this period. The placement component of the programme (Research and Placement Report AC3011) will run from January - June, inclusive. Any student not placed will be required to undertake a Research Project (AC3012) and will be given a research-based assignment which will be supervised by a UCC Accounting and Finance staff member and will submit a research report thereon. The work placement will be jointly monitored by a UCC academic mentor and a business mentor in the external organisation. Students will be required to keep and submit regular log books for examination by the academic mentor. There is no provision for repeating the Work Placement module or the Research Project in Autumn or in a Repeat Year. Exceptions to this rule may be granted by the School of Business only for very serious reasons. Students who fail the Work Placement or the Research Project will not be eligible for the award of an honours degree.

² Students may choose only 10 credits from these modules: EC2117, EC2206, EC2208, EC2214, EC2215. EC2214 and EC2215 are part requirement for entry to postgraduate programmes in Economics.

³ Once not already taken in Year 2.

Examinations

Full details and regulations governing Examinations for each programme will be contained in the *Marks and Standards Book* and for each module in the *Book of Modules*.

Programme Learning Outcomes

Programme Learning Outcomes for BSc (Hons) (Accounting) (NFQ Level 8, Major Award)

On successful completion of this programme, students should be able to:

- Communicate and work effectively to a professional standard;
- Demonstrate analytical and problem solving skills associated with effective practice;

- Engage in the application of frameworks and techniques in organisational settings;
- Appraise the regulatory frameworks applicable to accounting and assess their impact on organisations' financial reporting;
- Demonstrate an ability to perform appropriate tax calculations relevant to business;
- Demonstrate an understanding of the importance of auditing principles, for example audit planning, audit testing, ethics, etc.