| Access arrangements for under-represented groups | Some subjects are compulsory, and scheduling is fixed. However, qualifying students will likely be exempted from some modules, and so scheduling is likely to be less problematic than might otherwise be the case. Further, other scheduled class time is determined by students’ choice of optional subjects, to be commensurate with students’ availability on particular days. The School will make a comprehensive timetable available to students in advance of students making module choices; this timetable will indicate the days and times when modules are scheduled to run, so that students can choose modules running on particular days or day combinations consistent with personal requirements. |
| Summary of course objectives and content: Include a description of the proposed educational programme, addressing issues of curriculum content and structure, pedagogy, innovation, quality assurance (internal and external); | This programme reflects changes in accounting, business, and the economy. It is designed to provide advanced knowledge in accounting and related areas, and to:  
- up-skill qualified accountants who are currently out of the workforce with the knowledge and skills necessary to adapt to changes in the business environment throughout their working life  
- broaden the knowledge base of this group to enable them to contribute to broader areas of business  
- develop their research capabilities including skills such as critical evaluation and make them more attractive to potential employers  

The Masters degree consists of 90 credits. The following 60 credits are compulsory:  

- **AYXXX Financial Accounting** 10 ECTS – Learning objectives: provide an in-depth understanding of: company accounts (accounting and disclosure requirements of companies legislation; preparation and presentation of financial statements, including cash flow statements; supplementary financial information), group accounts (legal requirements; preparation and presentation, including treatment of inter-company items; accounting for goodwill; overseas subsidiaries and foreign currency translation; mergers and acquisitions, including use of fair values; group cash flow statements), Accounting standards (current Statements of Standard Accounting Practice and Financial Reporting Standards), Partnership accounts (capital accounts and accounting for goodwill; accounting for partnership changes, including dissolution and incorporation; the rule in *Garner v. Murray*), Analysis and interpretation of financial statements.  

- **AYXXX Management Accounting** 10 ECTS – Learning objectives: provide an in-depth understanding of: the organisational context of management accounting, short and long run decisions, management of uncertainty, capital investment decisions, strategic management accounting, costing systems, including activity based costing and backflush costing, cost management information systems, quality management, JIT, throughput accounting, business process re-engineering, learning and experience curves, lifecycle costing, statistical analysis of accounting data, management accounting in manufacturing, service and not-for-profit environments, control systems, budgetary control, variance analysis, financial and non-financial performance measures, internal performance measurement, divisionalisation, transfer pricing, behavioural, organisational, economic and sociological
perspectives on management accounting.

- **AYXXX Taxation** 10 ECTS – Learning objectives: provide an in-depth understanding of: Introduction to the theoretical basis for taxation, Structure, administration and procedures of the Irish taxation system, Practical application of the principles of Irish tax legislation and case law in relation to Income tax, Corporation tax, Value added tax, Capital gains tax, Capital acquisitions tax, Probate taxes and Stamp duties. Pay related social insurance and levies, Tax planning, tax evasion and tax avoidance - legislation and case law, International aspects of taxation including double taxation treaties.

- **AYXXX Accounting research methods & Research project** 30 ECTS – Learning objectives: provide an in-depth understanding of: the nature and purpose of accounting research, identification of accounting research issues, hypothesis formulation, research methods and tools, contemporary accounting research, a priori research, literature review, statistical analysis in accounting research (descriptive statistics, probability, sampling, analysis of variance, goodness-of-fit, regression analysis), online and off-line sources of research literature and data, questionnaire design and use, fieldwork approaches to accounting research, case study research in accounting, interpretation and presentation of accounting research findings. instill in students an ability to critically evaluate previous scholarly literature, conduct primary or secondary research, explain and justify the methods used in data collection, present the results and explain and justify any inferences made on the basis of the results.

Optional courses to total 30 ECTS:

- **AY XXX Finance** 5 ECTS – Learning objectives: provide an in-depth understanding of: long-term investment decisions, capital investment appraisal methods, asset replacement decision, life cycle costing, consideration of capital rationing, mutually exclusive projects, risk, and taxation, the financing decision, the theory and practical aspects of capital structure; Modigliani and Miller; impact of arbitrage and taxation; implications for cost of capital. Financial Institutions; Sources of short and medium term finance; Long term finance and capital markets. Valuation of securities. Portfolio theory and CAPM; Arbitrage Pricing Theory. The dividend decision: the theoretical and practical aspects of dividend policy. Working capital management: requirements; management of components. Foreign currency and interest rate risk management. Option valuation; Options and capital investment decisions. Growth strategies; mergers and acquisitions; management buyouts. Current developments and emerging issues in Financial Management.

- **AY XXX Auditing** 15 ECTS – Learning objectives: provide an in-depth understanding of: the role of the external auditing including the role of auditing: historical development and current controversies, principles of auditing, the legal framework, the ethical dimension of auditing, pre-engagement activities, planning the audit, including materiality and the audit risk approach, accounting systems and internal controls, audit evidence: gathering and assessment, some audit problem areas: fraud and error, going concern, and related parties, audit reporting, including reports to
management and corporate governance.


- **MS807 Information Systems Management** 5 ECTS – Learning objectives: The objective of this module is to explore IS management and implementation issues. Topics to be covered include: IS as a socio-technical system; the impact of IS on business; how IS changes the competitive landscape; planning for the use of IS resources; value creation and IS creating value with IS in the modern landscape; appropriating value over the long term; justifying the IT investment; development and implementation; modern system and trends.

- **MS809 Enterprise Systems** 5 ECTS – Learning objectives: The objective of this module is to develop students understanding of Enterprise Systems in business. Topics may include: information systems in the functional areas including systems to support finance, marketing, human resources and manufacturing; business processes; Enterprise Resources Planning (ERP) systems; Customer Relationship Management (CRM) systems; Supply Chain Management (SCM) systems; Global Supply Chain Management and Design; Enterprise Application Integration (EAI); operations management; designing Enterprise Systems; frameworks for implementing Enterprise Systems; benefits and drawbacks of Enterprise Systems; Enterprise Systems software (e.g., SAP); critical perspectives on Enterprise Systems; case studies in Enterprise Systems; emerging directions and issues in Enterprise Systems.

- **MS808 Electronic Commerce Strategy** 5 ECTS – Learning objectives: The objective of this module is to provide students with both a theoretical and applied understanding of information systems strategy, with particular focus on the issues, challenges and opportunities associated with electronic commerce. Topics to be covered may include electronic commerce strategy; business-to-business e-commerce; e-retailing; e-banking; e-commerce investments and funding; online communities for business; and emerging topics and issues.

- **MS813 Information Systems Innovation** 5 ECTS – Learning objectives: The objective of this module is to provide students with an understanding of Information Systems as (i) an enabler of organisational innovation and (ii) as an innovation in itself. Topics to be covered include: key concepts in the theory and process of Information System innovation; how to manage and apply Information Systems innovation; using explicit skills for defining IS
innovation goals, generating ideas, empowering IS teams, and monitoring the results of IS innovation; knowledge management systems for managing innovation; working effectively as an IS professional and as a member of an IS Innovation team; presenting, communicating, and promoting IS innovation plans; applying what you have learned to managing IS innovation in an organisation. An important aspect of this postgraduate course is an in-depth study of the IS innovation plan of an IS department.

- **MS814 Decision Systems & Business Analytics**: 5 ECTS – Learning Objectives: The objective of this module is to provide students with an understanding of decision making, decision support systems and business analytics in the context of individual, managerial and business decision-based problems. Topics may include: decision making; decision strategies and approaches; information presentation and data visualisation for decision making; decision support systems (DSS); DSS concepts, methodologies, and technologies; modelling and analysis; group support systems; data warehousing and OLAP; data mining techniques and tools, e.g. neural networks, genetic algorithms; intelligent systems; emerging topics and technologies.

- **MG 571 Strategic management**: 5 ECTS – Learning objectives: This course covers the concepts, theories and techniques on which strategic management in the business sectors is based and explores their application in a wide range of business settings. The design and implementation of strategic planning systems are central issues throughout the course. Topics covered include an introduction to corporate strategy, strategic management in practice, strategic analysis, resource competencies and strategic capability, stakeholder expectations and organisational purposes, bases of strategic choices and options, strategy evaluation and selection, organisation structure and design, resource allocation and control, managing strategic change, corporate values and ethical choices.

- **EC 568 Seminar in Financial Economics 2**: 5 ECTS – Learning objectives: The aim of this course is to provide an opportunity for students to integrate the diverse material in other courses in the context of developments in financial markets and institutions and related policy debates. This may in particular involve further explorations in the literature of the economics of financial markets, and contributions from a number of sources, including financial market participants.

- **EC 567 Financial Econometrics 2**: 5 ECTS – Learning objectives: This course aims to equip students with the essential econometric skills used in applied financial analysis. Topics covered include ARMA models, GMM, VARs, non-stationary linear time series, ARCH and GARCH models, and the application of these models to asset management and financial market data.

- **MK 311 Services Marketing**: 5 ECTS – Learning objectives: Service businesses dominate developed economies, including Ireland. However, at a tactical level, marketing services is critically different, more complex and organisationally more pervasive than marketing physical products. This course will examine the principle issues involved in marketing services. The course content includes: service businesses; the key issues in services marketing; the characteristics of services and their marketing implications; service
<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Learning Objectives</th>
</tr>
</thead>
<tbody>
<tr>
<td>LW364</td>
<td>International Trade Law</td>
<td>5 ECTS</td>
<td>This course examines the legal framework of the international trade system. The ways in which a State may encourage or frustrate trade are considered such as most favoured nation clauses, national treatment clauses, escape clauses, dumping and export subsidies. Particular attention is devoted to the roles of the General Agreement on the Tariffs and Trade (GATT), the International Monetary Fund, and, in the context of North-South trade relations, the United Nations Conference on Trade and Development (UNCTAD).</td>
</tr>
<tr>
<td>LW372</td>
<td>Insurance Law</td>
<td>5 ECTS</td>
<td>This course examines the general principles of insurance law, the regulation of insurance business and the insurance contract. Aspects which are examined in detail include the important issues of non-disclosure, misrepresentation, and breach of conditions and warranty. The course will also examine important aspects of selected types of insurance as prescribed from time to time.</td>
</tr>
<tr>
<td>LW377</td>
<td>Company Law 1</td>
<td>5 ECTS</td>
<td>The Legal classification of organisations. Structures for the conduct of business, especially the single trader, partnership, company and the co-operative society. The formation of a company by registration under the Companies Acts. The concepts of corporate personality, limited liability, and ultra vires. The law relating to the Memorandum and Articles of Association. The definition, function and legal duties of company promoters and directors. The nature, issue, allotment and maintenance of capital. Mortgages, charges and receivership. Company membership, shares and debentures, share certificates and share transfers. Majority rule and minority rights. The law relating to company management, administration, mergers, take-overs, and monopolies, companies, capitalism, and industrial democracy. The EC company law harmonisation programme. The legal process and problems of company liquidation and dissolution.</td>
</tr>
<tr>
<td>LW382</td>
<td>International Business Law</td>
<td>5 ECTS</td>
<td>This course is an introduction to the law and practice relating to private international business agreements. The course traces an international business agreement from formation through to dissolution. Issues examined include: methods of formation (such as licensing and distributorship); insurance and financing; host and home country controls on the agreement through antitrust, health and safety, marketing and other laws; and methods of conflict resolution, such as arbitration.</td>
</tr>
<tr>
<td>LW333</td>
<td>Comparative Competition Law</td>
<td>5 ECTS</td>
<td>The aim of the course is to familiarise students with the manner and extent to which the law operates to regulate the market behaviour of businesses, and to enquire into the validity and practical implications of such control. Systems to be studied in detail are those of the EC and Ireland with frequent comparative reference made to UK and US law. Specific topics include the concept of and perceived need for competition, historical development of competition law, the various types of market</td>
</tr>
</tbody>
</table>
structure and behaviour subject to control; the law relating to (i) restrictive trade practices, (ii) concentrations of economic power; procedural and enforcement issues.

- **LW 356 Industrial and Intellectual property law**: 5 ECTS – Learning objectives: This course will examine the legal protection granted by statute and the common law to industrial and intellectual property. It will examine patent law, copyright and trade mark law, beginning first with an examination of the economic justification for such rights and then proceeding to examine the different sections in detail. Consideration will also be given to breach of confidence and EC competition law as it bears upon intellectual property rights.

- **LW 374 Banking Law**: 5 ECTS – Learning objectives: The legal position and regulation of banks and the banker-customer relationship are explored in this course. The legal duties and liabilities of banks to customers and third parties are examined in relation to banking transactions, the provision of advice, and confidentiality requirements. The legal regulation of both electronic and paper-based banking will be considered.

- **LW401 EC Competition law**: 5ECTS – Learning objectives: An introduction to the Economics of Competition: Article 85: Vertical and Horizontal Agreements; Article 86: Abuse of a dominant position; Articles 92-93: State Aids; Article 91: Anti dumping. Examination of relationship between EC and national legislation. This course will examine the legal protection granted by statute and the common law to industrial and intellectual property. It will examine patent law, copyright and trade mark law, beginning first with an examination of the economic justification for such rights and then proceeding to examine the different sections in detail. Consideration will also be given to breach of confidence and EC competition law as it bears upon intellectual property rights.

All modules may not be available. Quotas of student numbers per module may apply.