Master of Accounting (MAcc)
Programme Handbook 2019 - 2020

J.E. Cairnes School of Business & Economics
# Table of Contents

Welcome .......................................................................................................................... 3  
Programme Objectives ..................................................................................................... 4  
Programme Structure ....................................................................................................... 4  
Marks and Standards ....................................................................................................... 4  
Award of Honours ........................................................................................................... 4  
Module Weightings ......................................................................................................... 5  
Term and Exam Dates 2019-20 ....................................................................................... 5  
  First Semester .............................................................................................................. 5  
  Second Semester ......................................................................................................... 5  
  Summer schools for AY518 ......................................................................................... 5  
  Autumn Exams ........................................................................................................... 5  
  Public Holidays .......................................................................................................... 5  
Teaching Staff .................................................................................................................. 6  
Support Services Orientation ......................................................................................... 6  
Library .............................................................................................................................. 7  
Academic Writing Centre ............................................................................................... 7  
Information Skills support ............................................................................................ 7  
Computer Facilities (ISS) ............................................................................................. 7  
Blackboard ..................................................................................................................... 7  
Academic Study Skills .................................................................................................. 8  
J.E. Cairnes School of Business Student Advisor ....................................................... 8  
Academic and Wellness Support ................................................................................... 8  
Parking and Bicycles ...................................................................................................... 8  
Lockers ............................................................................................................................ 8  
Course Syllabi and Descriptions ................................................................................... 9  
What is Plagiarism and how is it defined in the University? ......................................... 11  
  Examples of plagiarising the work of other students ............................................... 11  
  Examples of plagiarism from published sources ..................................................... 11  
Timetable Semester I 2019-2020 .................................................................................. 13
Welcome

We would like to welcome you to the Master of Accounting here at NUI Galway and we hope your time here will be enjoyable.

This handbook should cover any queries you may have in regard to issues pertaining to the programme as well as giving guidance on other related issues in the university.

Our contact details are as follows:

Name: John Currie
Room 377
Tel: 091 493884
Email: john.currie@nuigalway.ie

Name: Melissa O’Hea
Room 370
Tel: 091 492308
Email: melissa.ohea@nuigalway.ie

Yours sincerely,

John Currie
Programme Director
Master of Accounting

Melissa O’Hea
Programme Administrator
Master of Accounting
Programme Objectives

The aim of the Master of Accounting programme is to further develop the conceptual base, knowledge, and skills of honours accounting graduates who plan to pursue professional accounting careers. The programme combines the advanced study of accounting as a basis for a professional career, with the development of students' academic and intellectual capabilities.

Programme Structure

The programme is offered on a full-time basis over one academic year. The programme includes lectures, tutorials, seminars, projects, and structured debates. Particular emphasis is placed on groupwork and on the development of students' oral and written communication skills.

Marks and Standards

To be eligible for the award of the Masters of Accounting, candidates must successfully complete modules to a total of 90 ECTS.

N.B. The pass mark in each module of the Masters of Accounting is 50%. You must pass each module individually, for example, if you score 45% in AY5100 Taxation I then you have failed that module and must repeat it in Autumn, irrespective of what mark you may score in AY5101 Taxation II or any other module. If you have to repeat any module in Autumn then, in accordance with the university's capping rules, the maximum mark you can be awarded for that module is the pass mark of 50%.

Award of Honours

Honours are awarded only on completion of the program according to the following scheme:

- H1 70% on the aggregate
- H2 60% on the aggregate

Honours are awarded only on the aggregate performance at an examination as a whole. Honours are not awarded on the basis of results obtained in individual modules. The aggregate is calculated on a weighted average basis, for example, in calculating your overall average mark, AY518 (which is 20 ECTS) carries four times as much weight as AY5103 (which is 5 ECTS).
Module Weightings

<table>
<thead>
<tr>
<th>Semester I</th>
<th>Module Code</th>
<th>ECTS</th>
<th>First Sitting</th>
</tr>
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<tbody>
<tr>
<td>Taxation I</td>
<td>AY5100</td>
<td>5</td>
<td>Semester 1</td>
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<tr>
<td>Management Accounting</td>
<td>AY5103</td>
<td>5</td>
<td>Semester 1</td>
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<tr>
<td>Investment and Financing Decisions</td>
<td>AY5104</td>
<td>5</td>
<td>Semester 1</td>
</tr>
<tr>
<td>Auditing I</td>
<td>AY5116</td>
<td>5</td>
<td>Semester 1</td>
</tr>
<tr>
<td>Advanced Financial Reporting I</td>
<td>AY5118</td>
<td>5</td>
<td>Semester 1</td>
</tr>
<tr>
<td>Skills for Accounting Research &amp; Practice</td>
<td>AY537</td>
<td>5</td>
<td>* See Note 1 below</td>
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</tbody>
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<table>
<thead>
<tr>
<th>Elective Modules (choose one – subject to availability)</th>
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<tbody>
<tr>
<td>Strategic Management</td>
<td>MG571</td>
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<tr>
<td>Decision Theory</td>
<td>MS5104</td>
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<thead>
<tr>
<th>Semester II</th>
<th>Module Code</th>
<th>ECTS</th>
<th>First Sitting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxation II</td>
<td>AY5101</td>
<td>5</td>
<td>Semester 2</td>
</tr>
<tr>
<td>Management Control Systems</td>
<td>AY5102</td>
<td>5</td>
<td>Semester 2</td>
</tr>
<tr>
<td>Corporate Finance</td>
<td>AY5105</td>
<td>5</td>
<td>Semester 2</td>
</tr>
<tr>
<td>Auditing II</td>
<td>AY5117</td>
<td>10</td>
<td>Semester 2</td>
</tr>
<tr>
<td>Advanced Financial Reporting II</td>
<td>AY5119</td>
<td>10</td>
<td>Semester 2</td>
</tr>
<tr>
<td>Skills for Accounting Research &amp; Practice</td>
<td>AY537</td>
<td>5</td>
<td>* See Note 1 below</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Summer</th>
<th>Module Code</th>
<th>ECTS</th>
<th>First Sitting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Research Project</td>
<td>AY518</td>
<td>20</td>
<td>* See Note 1 below</td>
</tr>
</tbody>
</table>

Note 1

- **AY537**: AY537 carries 5 ECTS and is taught partly in Semester 1 and partly in Semester 2. It is assessed wholly by coursework and interim exams; there is no final exam in this module.

- **AY518**: Most students complete AY518 by means of two summer schools, which are expected to be delivered in May and June 2020. Alternatively, a student may apply to the Masters of Accounting Program Board to complete AY518 by means of a research dissertation, with initial proposal due by Friday, 8th November 2019 and the dissertation to be submitted by 31st July 2020.

Term and Exam Dates 2019-20

**First Semester**

Teaching: Monday, 9th September 2019 - Saturday, 30th November 2019
Study Week: Monday, 2nd December 2019 – Saturday 7th December 2019
Semester 1 Exams: Monday, 9th December 2019 – Friday 20th December 2019
Christmas Holidays: Saturday, 21st December 2019

**Second Semester**

Teaching: Monday, 13th January 2020 – Saturday, 4th April 2020
Study Week: Tuesday, 14th April 2020 – Monday, 20th April 2020
Easter: Friday, 10th April 2020 – Monday, 23rd April 2020
Semester 2 Exams: Monday, 21st April 2020 – Friday, 8th May 2020

**Summer schools for AY518**
Precise dates to be advised. Likely to be held in May / June 2020.

**Autumn Exams**
Tuesday 4th August 2020 – Friday 14th August 2020

**Public Holidays**
Monday, 28th October 2019
Tuesday, 17th March 2020
Teaching Staff

Please find below contact details of your lecturers throughout the year:

<table>
<thead>
<tr>
<th>MODULE</th>
<th>SEMESTER</th>
<th>LECTURER</th>
<th>EMAIL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxation I (AY5100)</td>
<td>1</td>
<td>Dr Emer Mulligan</td>
<td><a href="mailto:Emer.mulligan@nuigalway.ie">Emer.mulligan@nuigalway.ie</a></td>
</tr>
<tr>
<td>Taxation II (AY5101)</td>
<td>2</td>
<td>Ms Mary Cosgrove</td>
<td><a href="mailto:Mary.cosgrove@nuigalway.ie">Mary.cosgrove@nuigalway.ie</a></td>
</tr>
<tr>
<td>Management Control Systems (AY5102)</td>
<td>2</td>
<td>Mr John Currie, Prof Breda Sweeney</td>
<td><a href="mailto:John.currie@nuigalway.ie">John.currie@nuigalway.ie</a>, <a href="mailto:Breda.sweeney@nuigalway.ie">Breda.sweeney@nuigalway.ie</a></td>
</tr>
<tr>
<td>Management Accounting (AY5103)</td>
<td>1</td>
<td>Mr John Currie</td>
<td><a href="mailto:John.currie@nuigalway.ie">John.currie@nuigalway.ie</a></td>
</tr>
<tr>
<td>Investment and Financing Decisions (AY5104)</td>
<td>1</td>
<td>Dr Geraldine Robbins</td>
<td><a href="mailto:Geraldine.robbins@nuigalway.ie">Geraldine.robbins@nuigalway.ie</a></td>
</tr>
<tr>
<td>Corporate Finance (AY5105)</td>
<td>2</td>
<td>Mr Cathal Ó Curráin</td>
<td><a href="mailto:Cathal.ocurraoin@nuigalway.ie">Cathal.ocurraoin@nuigalway.ie</a></td>
</tr>
<tr>
<td>Auditing I (AY5116)</td>
<td>1</td>
<td>Dr Frank Conaty</td>
<td><a href="mailto:Francis.conaty@nuigalway.ie">Francis.conaty@nuigalway.ie</a></td>
</tr>
<tr>
<td>Auditing II (AY5117)</td>
<td>2</td>
<td>Dr Frank Conaty, Ms Sharon Cotter</td>
<td><a href="mailto:Francis.conaty@nuigalway.ie">Francis.conaty@nuigalway.ie</a>, <a href="mailto:Sharon.cotter@nuigalway.ie">Sharon.cotter@nuigalway.ie</a></td>
</tr>
<tr>
<td>Advanced Financial Reporting I (AY5118)</td>
<td>1</td>
<td>Ms Andrea Crean</td>
<td><a href="mailto:Andrea.crean@nuigalway.ie">Andrea.crean@nuigalway.ie</a></td>
</tr>
<tr>
<td>Advanced Financial Reporting II (AY5119)</td>
<td>2</td>
<td>Dr Emer Curtis</td>
<td><a href="mailto:Emer.curtis@nuigalway.ie">Emer.curtis@nuigalway.ie</a></td>
</tr>
<tr>
<td>Skills for Accounting Research and Practice (AY537)</td>
<td>1 and 2</td>
<td>Ms Sharon Cotter</td>
<td><a href="mailto:Sharon.cotter@nuigalway.ie">Sharon.cotter@nuigalway.ie</a></td>
</tr>
<tr>
<td>Strategic Management (MG571)</td>
<td>1</td>
<td>Dr Josephine Igoe</td>
<td><a href="mailto:Josephine.igoe@nuigalway.ie">Josephine.igoe@nuigalway.ie</a></td>
</tr>
<tr>
<td>Decision Theory and Analysis (MS5104)</td>
<td>1</td>
<td>Dr Noel Carroll</td>
<td><a href="mailto:Noel.carroll@nuigalway.ie">Noel.carroll@nuigalway.ie</a></td>
</tr>
<tr>
<td>Research Project (AY518)</td>
<td>Summer</td>
<td>Mr John Currie, Ms Andrea Crean</td>
<td><a href="mailto:John.currie@nuigalway.ie">John.currie@nuigalway.ie</a>, <a href="mailto:Andrea.crean@nuigalway.ie">Andrea.crean@nuigalway.ie</a></td>
</tr>
</tbody>
</table>

Support Services Orientation

Support services orientation takes place on Thursday, 5th September at 9.30am in the Bailey Allen Hall, Áras na Mac Léinn (Student Centre) and covers the following topics:

- Student Health
- Counselling services
- Blackboard
- Sports Clubs and Student Societies
- Volunteering opportunities
- Library
- Computer Services
- Banking
- Student safety
- GNIB Registration (Non-EU/EEA students)

Students are not required to attend this orientation but may find it useful.

An introduction the Masters of Accounting Programme will be provided as part of the normal lectures on Monday, 9th September.
Library

Library opening times - term-time
Monday to Friday: 08.30 – 22.00
Saturday: 08.30 – 13.00

Please note that library opening times are subject to change and you should check the library website for up-to-date information: http://library.nuigalway.ie/usingthelibrary/openinghours/

The username and password for your Library account is the same as the username and password for your campus account, i.e. what you use to log on to the University network and for your email. For further information on the library, please visit http://www.library.nuigalway.ie/ Training sessions on a variety of topics all designed to help you gain the skills of finding, evaluating and using information more efficiently are conducted in the library in semester I.

Academic Writing Centre

The AWC offers free one-on-one tutorials on essay writing for NUIG students. Last year, AWC tutors helped over 500 students to overcome recurrent problems with grammar, punctuation, spelling, and essay structure. The AWC offers help and encouragement along the way. Everyone is welcome, regardless of level of experience or grade average. AWC tutors work with new entrants, final year students, and postgraduates alike. The AWC also offers group workshops and an online course. http://www.library.nuigalway.ie/awc/

The AWC is located on floor 2, in the James Hardiman Library. Bíonn seirbhís Ghaeilge ar fail Dé Luain (18.00-20.00) agus Dé Máirt (18.00-20.00).

Information Skills support

Navigating your way through the wealth of information resources the Library makes available can be a daunting task. Library staff provide support, help and training to enable you to get to grips with the literature of your subject and the Library's resources. They have staff with expertise on information resources in your subject area, who are available to support you with your studies, research, or teaching.

As well as being available for one-to-one enquiries and consultations, support staff provide training sessions throughout the Semester aimed at helping you identify and use the information resources you need for your study. Our training programme is also aimed at equipping you with the lifelong skills of information seeking, evaluation and use. http://www.library.nuigalway.ie/support/

Computer Facilities (ISS)

The Information Solutions and Services Department provides a comprehensive range of ICT services for students. Please visit http://www.nuigalway.ie/information-solutions-services/services-for-students/ for further information on computer services.

Masters of Accounting students have access to a wide range of general access computer suites throughout the university. Details are available on the following website: http://www.nuigalway.ie/information-solutions-services/services-for-students/pcsuites/generalaccesspcsuites/

In addition, ID-locked computer suites are located on the second floor of the Cairnes Building, for use by Masters of Accounting students and by students on a small range of other Masters programs.

Blackboard

Blackboard is the Virtual Learning Environment (VLE) used in NUI Galway. All course materials, timetables, lectures and tutorials, tutorial groups, course outlines, course assignments, announcements and discussion groups will be made available on https://nuigalway.blackboard.com. A guide to using Blackboard can be found by visiting the following link http://www.nuigalway.ie/information-solutions-services/services-for-students/blackboard/
Academic Study Skills

A set of online study skills modules is now available within Blackboard. Called Skills4Study this resource includes the following modules:

- Getting ready for academic study
- Reading and note-making
- Critical thinking skills
- Writing skills
- Referencing and plagiarism

To access these modules, log on to Blackboard and self-enrol in the Learning Centre. Full details are available in the Skills4Study Student Guide.

J.E. Cairnes School of Business Student Advisor

The primary role of the Student Advisor is to look after the welfare and wellbeing of our students throughout their university experience. Please feel welcome to contact the student advisor at businessstudentadvisor@nuigalway.ie if you have any worry or concern at all.

Academic and Wellness Support

Being involved in a society, club or in volunteering programmes is a fun and interesting way to meet new people and build friendships. Having a sense of belonging and connection with others is a proven way to help you mentally and physically in your learning journey. You will find some key NUI Galway student support services at the links below.

Student Services: http://www.nuigalway.ie/student-services/
Support Services: https://static.wixstatic.com/ugd/4b521a_8c614dde244e4ad3b735deae97f00d2b.pdf
The HUB (Wellness, Entertainment, Leisure & Lifestyle): http://www.hub.nuigstudents.ie/
Volunteering on the Alive Programme: https://cki.nuigalway.ie/page/36/about-alive/
Student Supports: https://www.nuigstudents.ie/supports
Student’s Union: Welfare and Equality Officer, 086 3853659 / www.su.nuigalway.ie / su.welfare@nuigalway.ie

Parking and Bicycles

It is essential that you get a temporary parking permit and/or permanent student permit before you park in the university grounds. Without the permit you will be clamped, and the release fee is €60.00. The clamping company makes no exceptions. A Park and Ride facility is available from Dangan car park.

You will find all details on parking in the University on this link http://www.nuigalway.ie/buildings/parking.html

Bicycle racks are located at the back of the Cairnes Building.

The secure bicycle compound (see the Cycling Map for location) is located to the west of the Arts Science Building. Anyone with a valid in date student / staff University ID card can access the compound. You must also swipe out. As part of ongoing improvements to cycle facilities additional covered bicycle racks have been installed in several places around campus.

Lockers

Lockers in the Cairnes Building are available by contacting Raphael McLoughlin in Room 355.
Course Syllabi and Descriptions

AY5100 - Taxation I
The objective of this module is to provide an insight into and appreciation of the impact of Capital Gains Tax on business and business decisions. It will assist students to understand and apply the legislation, procedure and practices governing Capital Gains Tax. It will provide an understanding of the principal international aspects of taxation. It will develop in the students a capability to communicate tax related material in a concise, professional manner and enable them to have an understanding of some challenges of working on cross border tax teams. It will also provide an understanding of the theoretical basis for taxation and address ethical and aspects of taxation.

AY5101 - Taxation II
The objective of this module is to provide an insight into and appreciation of the impact of taxation on business and business decisions. It will assist students to understand and apply the legislation, procedure and practices governing Corporation Tax, Capital Acquisitions Tax and Stamp Duty and the interaction of these taxes with Capital Gains Tax. It will further develop in the students a capability to communicate tax related material in a concise, professional manner and enable them to have an understanding of some challenges of working on tax matters as part of a team.

AY5102 - Management Control Systems
The objective of this module are to facilitate students in developing an ability to critically evaluate the conceptual and practical issues in the design of managerial control systems, including: distinctive budgetary and non-budgetary mechanisms, divisional performance evaluation, and strategic performance management.

AY5103 - Management Accounting
The objectives of this module are to facilitate students in developing and applying a comprehensive understanding of the role of management accounting information in business decision-making, especially the analysis of complex and unstructured decision situations in a strategic context. The module explores the role of management accounting information in supporting the strategic management processes in an organisation, including strategic cost management and strategic pricing. The module also addresses the design and application of costing systems (both traditional and innovative) in ways which recognise context-specific considerations of a technical, managerial, and cost-benefit nature. Detailed consideration is also given to the use of planning and operational variances, key performance indicators, and other approaches to measuring actual performance against goals.

AY5104 - Investment and Financing Decisions
The objective of this module is to facilitate students in developing and applying a comprehensive understanding of the role of corporate finance in investment and financing decision-making, especially the analysis of complex structured and unstructured decision situations in a strategic context. The module explores the role of finance theory and corporate finance tools and techniques in supporting the strategic capital investment and financing decision-making processes in an organisation.

AY5105 - Corporate Finance
The objective of this module are to facilitate students in developing and applying a comprehensive understanding of the role of corporate finance in strategic financial decision making contexts in particular in financing and valuation decisions giving detailed consideration to risk. The module focuses on decision making under conditions of uncertainty and requires consideration of theoretical and real world conditions in financial decision making in a strategic context. The module explores the role of finance theory and corporate finance tools and techniques in supporting the strategic investment, financing and related decision making processes in an organisation.

AY5116 - Auditing I
The objective of this course is to give students a professional understanding of the role and function of the External Auditor, the principles that underpin modern auditing and the fundamental core processes involved in the audit of the Financial Statements of a corporate entity.

AY5117 - Auditing II
This module will build on the module ‘AY5116 Auditing I’ which is a prerequisite to this module. The module will take two broad perspectives: i) The social, legal & Regulatory context of auditing, and ii) complex and contemporary issues in auditing and reporting. (i) This element will extend students understanding of approaches to auditing addressing complex areas such as ‘Going Concern’ and post audit obligations and challenges. Further, this element will address the preparation of complex and qualified audit reports, and the auditor’s responsibilities to report to relevant bodies other than the organisation’s members especially in cases of fraud. Finally approaches to auditing in IT settings and approaches to sampling in an auditing context will be covered. (ii) This element will focus on the role of Auditing in a business and societal context and will introduce students to the domestic and European legal and regulatory auditing environment and the challenges for auditing in the modern era.
AY5118 - Advanced Financial Reporting 1
The objective of this module is to develop in students the ability to prepare, present and interpret complex financial statements. To facilitate this objective, students will develop the ability to read and understand relevant company’s legislation and International Financial Reporting Standards and apply these, in the context of appropriate ethical standards, to the preparation of group financial statements.

AY5119 - Advanced Financial Reporting II
The objective of this course is to develop in students the ability to prepare, present and interpret complex financial statements. To facilitate this objective, students will develop the ability to read and understand relevant company’s legislation and International Financial Reporting Standards and apply these, in the context of appropriate ethical standards, to the preparation of financial statements.

AY537 - Skills for Accounting Research & Practice
This module is in two parts, which carry equal weight in determining the overall module grade. The first element develops students’ skills for a changing accounting and finance profession. It focuses on the development of analytical, writing, presentation and employability skills. The second element (accounting practice integrative problem-solving skills) is designed so as to challenge students to integrate their various accounting and business competences so as to develop effective solutions to case studies and problems.

AY518 - Accounting Research Project
For most students, this module consists of completion of two summer schools, on topics which will be advised later. These summer schools involve very active student participation and typically involve daily student assignments throughout the summer schools plus (at the discretion of the summer school presenters) final exam at the end of the summer school and/or major assignment to be submitted after the end of the summer school. Alternatively, a student may apply to the Masters of Accounting Program Board to complete AY518 by means of a research dissertation, with the initial proposal due on 8th November 2019 and the dissertation to be submitted by 31st July 2020.

MG571 - Strategic Management
The objective of this course is to provide exposure to the concepts, theories and techniques of strategic management in a business context; apply strategic management concepts across a wide range of business settings; understand the design, implementation and maintenance of strategic planning systems and strategic thinking; develop an in-depth understanding of some of the key theoretical standpoints in the literature on strategic management; develop your ability to critically review research and journal articles improving your writing, presentational and research skills and promote the development of case study based analysis through the application of seminal strategic management frameworks and theories.

MS5104 - Decision Theory & Analysis
The objective of this course is to introduce students to the different aspects of decision theory and analysis and specifically how these apply to business. Topics include, decision theory, decision making, framing of decisions, types of decision making, flaws in decision making approaches, group decision making, risk, heuristics, data visualization in organisational decision making and emerging topics in decision theory and analysis.
What is Plagiarism and how is it defined in the University?

A session on plagiarism will be scheduled in October. Attendance is obligatory.

Plagiarism is taking the credit for someone else’s ideas and making out that you thought of these ideas yourself. This is a form of intellectual theft. In third level colleges, plagiarism is a serious offence. It merits a severe penalty. In some colleges, the student loses the entire marks for that assignment. In other colleges, the student is brought before the disciplinary committee. You need to be aware of how serious an offence plagiarism is, and take care to avoid it in your assignments, and particularly in a thesis.

Plagiarism is defined by the Academic Council of the University as follows:

1. Plagiarism is the act of copying, including or directly quoting from, the work of another without adequate acknowledgement. The submission of plagiarised materials for assessment purposes is fraudulent and all suspected cases will be investigated and dealt with appropriately by the University following the procedures outlined here [NUI Galway Code of Practice for Dealing with Plagiarism located at http://www.nuigalway.ie/plagiarism] and with reference to the Disciplinary Code.

2. All work submitted by students for assessment purposes is accepted on the understanding that it is their own work and written in their own words except where explicitly referenced using the accepted norms and formats of the appropriate academic discipline.

3. Whilst some cases of plagiarism can arise through poor academic practice with no deliberate intent to cheat, this still constitutes a breach of acceptable practice and requires to be appropriately investigated and acted upon. (See NUI Galway Code of Practice for Dealing with Plagiarism at http://www.nuigalway.ie/plagiarism)

The J. E. Cairnes School of Business & Economics has two plagiarism advisors Dr. Anatoli Nachev and Ms. Mairéad Hogan who are responsible for dealing with suspected and reported cases of plagiarism and acting in accordance with the University’s Code of Practice for Dealing with Plagiarism. Please see http://www.nuigalway.ie/plagiarism for further details.

Examples of plagiarising the work of other students

- Getting someone else to write your essay, report, assignment or thesis.
- Taking material written by someone else, putting your own name to it, and handing it in as your own work.
- Copying bits and pieces out of the work of another student/author and including them in your own essay, report or thesis without acknowledging the source.
- Taking ideas, theories, direct quotations, diagrams, statistics, tables, photographs, graphs from a published source or the Internet, and including them in your assignment without stating a source.
- To avoid plagiarism, you must give credit whenever you use:
  - another person's idea, opinion, or theory; any facts, statistics, graphs, drawings—any pieces of information whatsoever that are not common knowledge; quotations of another person's actual spoken or written words; or paraphrase of another person's spoken or written words.
  - Allowing another student to copy your work is also considered to be plagiarism and both students are subject to penalty.
  - Plagiarised work in group assignments or projects can be caused by the contribution of a single student, but the group submits and is therefore fully responsible for that. The penalty affects all students in the group.

Examples of plagiarism from published sources

- Direct quotation: Using the exact words of another person without giving them credit for it.
- Paraphrasing: Putting someone else's ideas into your own words without giving them credit by citing the source for the ideas.
- Using statistics, tables or a graphic (diagram, figure, picture and so on) without citing a source.
- Summarising material from a source without acknowledging where the ideas came from.

Fair use: Remember, you cannot base your thesis on chunks of material “borrowed” from your reading materials. Instead, you must form your own opinions about the thesis topic and use your reading materials fairly to support your own ideas, making sure to cite the sources of everything you use.

Common Knowledge: A lot of information is considered “common knowledge”, so you do not have to quote a source for it. For example, Galileo discovered that the earth goes around the sun. Up until his discovery, everyone thought...
that the sun circled the earth. Even though this new idea was thought up by Galileo, we do not need to cite him as the source—this information (fact) has become common knowledge, something that “everyone knows”. As a rule of thumb, any fact that you would be able to find in ten different books, you do not need to cite a source for it. Such facts are “common knowledge”.

You must, however, cite a source for any new facts; say for example recent information about the impact of global warming on the climate of Ireland. It is only facts that have become common knowledge that you can use without citing a source.

You must always cite a source for opinions—someone’s personal point of view about a fact.

For example, if you are doing an assignment/report/thesis on a social issue, like equality in the workplace, you will probably draw facts from a range of published works, use ideas drawn from your own experiences, and may carry out some primary research like a survey based on a questionnaire. You will need to cite sources for all the opinions and facts taken from your reading materials and explain clearly what information comes from your survey.

**Citation and Referencing**

Remember, everything you write must be verifiable. If you cite no source for content in your assignment/report/thesis, this means you are claiming you thought of the ideas yourself. But, fresh ideas are rare. Most of our ideas have already been thought of by someone else, or they are based on the ideas of someone else. You need to acknowledge that by citing a source for any ideas you find in your reading materials. You do this by in-text citation linked to a List of Works Cited, or a Reference List placed at the end of your thesis, essay or report.

Each academic discipline has its own method for citing sources. You do not have to know all of these different styles. Just be aware that they exist.

The following texts are useful for citing and referencing and are available in the University library and the University bookshop:


<table>
<thead>
<tr>
<th>Times</th>
<th>Monday</th>
<th>Tuesday</th>
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<td>09.00-10.00</td>
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<td>AY5104 Investment &amp; Financing Decisions TUTORIAL CA116a</td>
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<td>AY5116 Auditing I (bonded AY5110) ENG-2034 (AY + MIA)</td>
<td>MS5104 Decision Theory &amp; Analysis AUC-G002</td>
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<td>AY5103 Management Accounting CA116a</td>
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<td>11.00-12.00</td>
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<td>AY5103 Management Accounting CA116a</td>
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<td>AY5118 Advanced Financial Reporting I CA116a</td>
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<td>MG571 Strategic Management AM150</td>
<td>AY5118 Advanced Financial Reporting 1 TUTORIAL (start week 4) CA118</td>
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**Note 1: Classes in addition to the timetable above**
Please note that there **WILL** be other classes **in addition** to the regular classes scheduled above. For example, there will be regular Taxation tutorials (days and times to be announced). There will also be additional workshops, guest lectures, etc. in various subjects. These occasional variations to the main timetable will be notified to students by email in advance.

*This is a draft master timetable and is subject to change on a weekly basis – all changes will be advised through Blackboard on Thursday of the preceding week*