

Post-graduate Diploma in Accounting

Summary of Course Modules

Financial Accounting (15 Credits)

This module is designed to ensure that students understand the role, function and basic principles of financial accounting and master the rules of double-entry bookkeeping. The module is also designed to facilitate the appraisal and application of relevant accounting standards & the use of these standards in the preparation of financial statements for various business entities. This module will equip the learner to undertake an analysis of the external accounting environment having due regard to the ethical responsibilities of the accounting professional. This module is a year-long module with a 30% continuous assessment component and 70% final exam.

Management Accounting (10 Credits)

This module is designed to introduce the student to the core competencies of management accounting and to develop the students analytical and problem solving skills. The module will provide students with a comprehensive understanding of the role of accounting information in planning and control and the role of accounting information in decision-making and performance evaluation. This module is a year-long module with a 20% continuous assessment component and 80% final exam.

Financial Management (10 Credits)

This module covers the broad area of Finance and Financial Management to business, corporate and personal scenarios. Having an appropriate knowledge of Financial Management is vital for value creation both within a business context and on an individual personal level. In a corporate scenario, whether it is the consideration of a major investment programme, or trying to decide on the best kind of finance to use, the objective of creating value for shareholders over the long run is paramount. This module examines all of the key areas and issues facing a financial manager. This module is a year-long module with a 20% continuous assessment component and 80% final exam.

Taxation I (5 Credits)

This module will introduce students to the principles of Irish taxation practice and policy. It will provide students with the knowledge and skills to be able to understand and apply the Irish taxation

legislation and procedures to individuals liable to income tax in the State. This module is a semester based module (semester 1) with a 20% continuous assessment component and 80% final exam.

Taxation II (5 Credits)

This module will provide students with core competencies in the areas of corporation tax, capital gains tax and value added tax (VAT). On completion of this module students will be able to apply the principles of the respective taxes to relevant case studies and critically analyse the outcomes in terms of taxpayer options and obligations. This module is a semester based module (semester 2) with a 20% continuous assessment component and 80% final exam.

Ethics (5 Credits)

The module aims to give students a thorough understanding and in-depth knowledge of the role, history and relevance of ethics and corporate governance in a professional, organisational and societal context in carrying out the role of the accountant/auditor for a modern business. This module is a semester based module (semester 1) with a 50% continuous assessment component and 50% final exam.

Business Law (5 Credits)

The aims of this module are to provide an insight into the main features of the Irish legal system; to supply more detailed information about particular aspects of Irish law which are of relevance to businesses; to develop an appreciation of the legal implications of business decisions and relationships; to develop understanding of the European dimension to Irish law in the light of EC/EU membership and its dynamic nature. This module is a semester based module (semester 1) with a 20% continuous assessment component and 80% final exam.

Corporate Law (5 Credits)

This module will review the formation of corporate bodies, the legal requirements and the procedure to be followed. It will look at the concept of separate legal identity, the different types of companies in operation, the role of Directors, their authority and responsibilities. It will also look at the issuing of share capital and the rights of minority shareholders. It will cover the concept of winding up a company by examinership, receivership and liquidation. This module is a semester based module (semester 2) with a 20% continuous assessment component and 80% final exam.