



UNIVERSITY OF
LIMERICK
OLLSCOIL LUIMNIGH

Kemmy
Business
School

Major Option Booklet 2023/24

Bachelor of Business Studies Degree

Bachelor of Business Studies with a Modern Language Degree

Message from the Course Director

I would like to take this opportunity to congratulate all of you on having successfully reached this stage of your academic studies. The foundation programme over the first three semesters introduced you to the core business functions of Accounting, Risk Management, Marketing, Human Resource Management and Entrepreneurship. These were underpinned by the fundamental core disciplines of Economics, Organisational Behaviour, Finance and Mathematics, while a management theme ran throughout each semester.

At this stage you are required to choose a specialist major option. A major option consists of two modules per semester from second through to fourth year, with an intervening Cooperative Education placement.

Major options are offered in:

- **Accounting and Finance**
- **Economics and Finance**
- **Marketing**
- **Risk Management & Insurance**
- **Human Resource Management**

In choosing an option, important factors to consider are the areas that interest you most, where your strengths lie in terms of subject areas, and the implications of your choice for career opportunities. The major option online events we will host this semester will provide you with an opportunity to obtain more detail on the various options and to discuss any queries you may have with relevant faculty members. I encourage you to attend as many of these events as possible.

I wish you the very best of luck in choosing your major option and I hope it results in a positive and enjoyable learning experience for you. Wishing you every success for the remainder of your time at the University of Limerick.

Robert Ford

Course Director

BBS Programmes

Career Options for BBS Graduates

The Careers Service, which is part of the Cooperative Education & Careers Division, provides information and support to help you plan and implement successful career plans. We offer an extensive programme of career activities which will help you to develop your employability skills and smooth the transition from education to employment or further study. These services are fully described in the UL Careers website at: <http://www.ul.ie/careers>.

In choosing your major option, it is important that you consider the career implications of your choice. Many career opportunities are open to graduates of all disciplines but some have specific requirements. For example, if you are interested in teaching as a career option, it is strongly recommended that you select major options which are on the Leaving Certificate curriculum, i.e. Accounting or Economics, as that will improve your chances of being accepted on a Professional Masters in Education. In many cases, however, employers are more concerned about your overall performance in your degree and your reasons for choosing particular options. In general, you should choose subjects that really interest you and that match your abilities and aptitudes. To find out more about the typical career opportunities for BBS graduates (including all the options), you should check out the careers resource Careers By Degrees which can be accessed on the Careers website. Printed versions are also available from the Careers Service at E0019. You are very welcome to visit the Careers Service at any time and browse through the resources or take away brochures, booklets and handouts.

Regardless of the option you choose, the employment record of BBS graduates has always been excellent. Your choice of option is very important but it is important to realise that employers also expect that BBS graduates are enthusiastic, effective communicators, good team workers, show attention to detail and are enterprising and innovative. The Cooperative Education programme will provide an ideal opportunity to experience the world of work and develop the key employability skills valued by employers. This experience will give you a real advantage over other graduates and will greatly improve your employment prospects. The Cooperative Education & Careers Division will provide full support to ensure that you have a successful placement.

Gavin Connell

Head of Careers

Cooperative Education & Careers Division

Typical Job Titles (by Major Option)

Accounting & Finance

Accountant
Banker
Client Services Administrator
Financial Advisor
Information Security Specialist
Materials Logistics Planner
Operations Manager
Regulatory Analyst
Tax Consultant
Research Assistant
Trainee Money Broker
Swaps Administrator
Teacher
Portfolio Management
Wealth Management
Finance Analyst
Trader

Marketing

Marketing Executive
Marketing Manager
Brand Manager
Sales Representative
Business Development Manager
Key Account Manager (Advertising)
Public Relations Manager
Buyer/Planner
International Marketing Manager
Logistics Manager
Retail Manager
Marketing Analyst/Researcher
Media Planner/Buyer
Marketing Assistant

Economics & Finance

Economist/Economic Analyst
Education (incl. Teaching and Research)
Banking
Research Analyst (incl. Market Research Analyst)
Securities Trader
Investment Banking Analyst
Fund Manager
Credit Analyst
Bond Specialist
Health Policy Planner
Production Planner
International Trade Specialist
Civil Service
News Media
Actuarial Services

Risk Management & Insurance

Risk Analyst
Insurance underwriting
Fund Management
Claims Assessment
Insurance Law Specialist
Loss Adjuster
Risk Adviser
Computer Programmer
Insurance Administrator
Life and Pensions Underwriter
Investment Accountant
Marketing Executive
Insurance/Reinsurance Broker
Captive Manager
Captive Broker
Product Development

Typical Job Titles (by Major Option)

Human Resource Management

Talent Acquisition Generalist/Specialist
Talent Acquisition Consultant
Employment Relations Specialist
Learning and Development Specialist
HR and Organisational Development Manager
People and Culture Business Partner
People Operations Coordinator
People Operations Manager
Management Consultant
HR Administrator
Recruitment Consultant
Business Development Executive
HR Data Analyst
Training Consultant
Research Assistant /Officer
Teaching Assistant
Trade Union Official

Major Option in Accounting & Finance

The Accounting and Finance major option in part two of the Bachelor of Business Studies degree programme consists of eight modules structured under four main areas, namely: financial accounting and auditing, management accounting, finance and taxation. In completing these modules over four semesters, students will get an understanding of the theoretical and conceptual aspects of accounting, finance and taxation. They will acquire skills in advanced accounts preparation, financial statement analysis, decision making, investment analysis, performance measurement, costing and cost management systems, portfolio selection, personal and corporate taxation. They will gain a full appreciation of the regulatory and political contexts within which accounting, taxation and the financial markets operate. Finally, they will get a detailed technical knowledge of the theory as well as the practice of the current accounting standards and their implications for financial reporting.

The Accounting and Finance major option modules build on the three foundation modules in part one of the Bachelor of Business Studies degree programme. They develop students' intellectual capabilities, so that they can play effective and meaningful roles in their business, professional, personal and societal capacities. The curriculum requires students to think critically, act creatively and appreciate the relevance of financial and related information. It integrates the theoretical with the practical by incorporating a critique and synthesize of the relevant contemporary literature. The modules incorporate the latest pedagogical practices and the learning outcomes reflect best practice and current thinking within the disciplines. Project and team/group work are an important part of the learning process.

The accounting and finance major option prepares students for well-defined careers in professional accountancy, finance, taxation and general business. It is fully recognised by the professional accountancy and taxation institutes and is awarded generous exemptions from their examinations. (contact Kathleen.Regan@ul.ie the Accounting/Taxation Exemptions Coordinator.) Graduates of this major option can pursue accountancy and/or taxation careers in professional practice or industry. They can work in the public or private sector and their skill set is recognised internationally. They are well equipped to pursue post-graduate studies and an academic career at second or third level. They also have the capability to pursue careers in niche areas such as wealth and portfolio management, fund accounting, mergers and acquisitions, information management or develop their entrepreneurial skills. In summary, the combination of major, minor and core modules in the second half of the Bachelor of Business studies programme gives students an excellent basis to develop a number of career options in the professions or industry.

Major Option in Accounting & Finance (continued)

Below is a programme outline for this option:

Year 2	Semester 3		Semester 4		
Innovation			EP4003 Entrepreneurship and		
			PM4064 Employment Relations		
			MA4114 Applied Business Statistics		
			AC4034 Auditing & Accounting Frameworks		
			AC4024 Financial Accounting and Reporting		
			Language 4		
Year 3	Semester 5		Semester 6	+	Summer
MG4035	International Management		Cooperative		Cooperative
AC4305	Financial Information Analysis		Education		Education
FI4015	Corporate Finance				
TX4305	Taxation Theory & Practice				
	<i>Minor Option 1/</i>				
	Language 5				
Year 4	Semester 7		Semester 8		
EC4437	International Political Economy	MG4037	Strategic Management		
LA4005	Legal Environment of Business	LA4008	Company & Partnership Law		
AC4417	Management Accounting 1	AC4418	Management Accounting 2		
AC4007	Advanced Financial Reporting	TX4407	Corporate Taxation		
	<i>Minor Option 2/</i>		<i>Minor Option 3/</i>		
	Language 7		Language 8		

Note: In Semester 4, students taking BBS with a Modern Language choose to take one of the following modules: EP4003 Entrepreneurship and Innovation or PM4064 Employment Relations.

Major Option in Economics & Finance

Many of the managerial decisions taken in modern business organisations and financial institutions require a good understanding of the global economic environment. Studying economics will develop habits of rigorous thought, the application of quantitative tools, and practice in clear writing. Economists engage the world of current affairs. Studying economics includes learning to use statistics and to read critically. Economics majors are interesting people both because of their skills and because they can explain why economic phenomena occur and how economic performance might improve.

The study of economics is an excellent way to acquire problem-solving skills and develop a logical, ordered way of looking at issues. The suite of modules on the Economics and Finance major option provides a well-rounded coverage of the economics discipline. This option builds on introductory foundation modules offered in the first and second years of the BBS programme; Microeconomics, Macroeconomics and the Economics for Business.

The third and fourth year modules follow a logical and progressive sequence that emphasise three inter-related components: a strong monetary and financial component Corporate Finance, Applied Economic Analysis, and Monetary Economics; an international dimension International Economics; and an applied dimension Econometrics, Managerial Economics, Industrial Economics and Public Finance.

The research and econometric skills of students are developed through mini-projects set for individual modules. As a consequence, students can expect to graduate with strong analytical, theoretical and empirical skills. Extensive use of quantitative techniques and an emphasis on the importance of analytical thinking instils transferable skills in Economics & Finance students that they can use and develop in a wide range of careers. Accordingly, employment prospects for graduates are very good.

A BBS degree with Economics and Finance as a major option provides an excellent preparation for a range of careers, including areas such as the financial sector (e.g. economist; retail, investment, and corporate & treasury banking; research analyst; securities trader), teaching, Government departments and agencies (e.g. Department of Finance, Competition and Consumer Protection Commission, Central Statistics Office, Enterprise Ireland, Industrial Development Authority, health policy planner), Central Bank of Ireland, Economic and Social Research Institute, housing market analysis, transportation, energy and telecommunications industries.

Major Option in Economics & Finance (continued)

Below is a programme outline for this option:

Year 2	Semester 3		Semester 4
			EP4003 Entrepreneurship & Innovation PM4064 Employment Relations MA4114 Applied Business Statistics EC4014 International Economics EC4044 Applied Economic Analysis Language 4
Year 3	Semester 5		Semester 6 + Summer
MG4035 International Management AC4305 Financial Information Analysis FI4015 Corporate Finance EC4307 Econometrics <i>Minor Option 1/ Language 5</i>			Cooperative Education Cooperative Education
Year 4	Semester 7		Semester 8
EC4437 International Political Economy LA4005 Legal Environment of Business EC4417 Industrial Economics EC4427 Managerial Economics <i>Minor Option 2/Language 7</i>		MG4037 Strategic Management LA4008 Company & Partnership Law EC4408 Public Finance EC4018 Monetary Economics <i>Minor Option 3/Language 8</i>	

Note: In Semester 4, students taking BBS with a Modern Language choose to take one of the following modules: EP4003 Entrepreneurship and Innovation **or** PM4064 Employment Relations.

Major Option in Marketing

An awareness of marketing and consumption is critical to understanding the contemporary business world. As such, these issues are introduced in a foundation module that is common to all BBS students. However, given the centrality of marketing to successful enterprise, our students are offered the opportunity to further explore core marketing issues, approaches and practices within a major option. Students who pursue this major will therefore be cognisant of the role of marketing in business & society, appreciate its impact, and be aware of their rights and responsibilities as both consumers and marketers.

Marketing and sales are essential to developing a sustainable competitive advantage, both for individual firms, and for the country as a whole. The revised Marketing Option on the BBS programmes specifically to prepare graduates to be successful marketing and sales professionals. Students taking the Marketing Major will be exposed to teaching and learning approaches intended to promote independent thinking, develop critical faculties and analytical skills whilst, simultaneously, aiding in developing their creative skills. Students will acquire transferable skills in research and communication through being exposed to research-led teaching, practical insights and experiential learning.

The suite of modules that comprise the Marketing Major has been designed to explore marketing theory and practice, whilst simultaneously developing a diverse skills-set that will be immediately transferable to the workplace. Indeed the four modules undertaken before co-op placement have been carefully designed specifically to enable students to make an immediate and valued contribution in the work environment.

For example, the module on Consumption and Consumer Culture offers an essential foundation to understand why and how consumers consume. This is achieved by reviewing, in detail the varying theoretical approaches to understanding consumption. In the complimentary module of Marketing Communications students are introduced to different approaches to understanding how communications work, including an understanding of audience, message etc. It also explores the role and impact of marketing communications and considers different communication vehicles.

Two further modules undertaken in Year 3 (SEM 5) are designed to prepare you to apply marketing theories in a contemporary business environment. For example, Marketing Research introduces and engages students in a range of research skills that are integral to the successful practice of marketing. As such, students are

Major Option in Marketing (continued)

provided with opportunities to learn various research methodologies including introspection, depth interviewing, and survey research that will be useful throughout the suite of marketing modules. Our new module Digital Marketing, has been developed following feedback from both students and employers and explores the application of the latest, cutting-edge marketing technology.

In Year 4 the modules focus upon the critical and strategic marketing issues in marketing practice including Marketing Intelligence, Strategic Brand Management, Marketing Leadership and Marketing Relationship & Network Management. In Marketing Intelligence varying forms of marketing data are treated in context including the impact and use of marketing information within the firm, and how marketing intelligence influences strategy and strategic direction. In this module Marketing Intelligence students are introduced to the theoretical aspects of research and to foster an appreciation in them of the role of research in business. In Strategic Brand Management, the importance of the brand at the product and corporate level is further developed. The fundamental concepts and theories of strategic brand management are introduced and students critically engage with and apply key brand management theories and strategies to a range of relevant sectors and contexts. This module focuses on developing specialised strategic brand management knowledge and skills, while also highlighting a range of contemporary branding issues including the role of ethics and CSR and global branding.

In the final semester, students are introduced to the notion of Marketing Leadership, a module that has been developed to reflect the importance of marketing in the organisation and considers the impact of marketing in the boardroom, and its interaction with other functional areas. It considers marketing at the level of the individual firm. In contrast, Marketing Relationships and Networks considers individual firms and their actors as part of wider networks and relationships. It explores the contemporary paradigm of collaboration and alliances and reviews what marketing can offer to understanding and influencing new approaches.

BBS (Marketing) graduates from UL are likely to pursue careers in product and brand management, marketing research, advertising, sales and general marketing. Graduates may also consider furthering their academic studies, and will be particularly well placed to pursue research-related degrees. Marketing graduates will have been exposed to the implications of a multi-cultural business environment and hence will be well placed to seek employment either in Ireland or abroad.

Below is a programme outline for this option.

Major Option in Marketing (continued)

Year 2	Semester 3		Semester 4
			EP4003 Entrepreneurship & Innovation
			PM4064 Employment Relations
			MA4114 Applied Business Statistics
			MK4004 Consumption & Consumer Culture
			MK4025 Marketing Communications
			Language 4
Year 3	Semester 5		Semester 6 + Summer
MG4035	International Management		Cooperative
AC4305	Financial Information Analysis		Education
MK4035	Marketing Research		<u>Cooperative</u>
MK4045	Digital Marketing		<u>Education</u>
	<i>Minor Option 1/Language 5</i>		
Year 4	Semester 7		Semester 8
EC4437	International Political Economy	MG4037	Strategic Management
LA4005	Legal Environment of Business	LA4008	Company & Partnership Law
MK4005	Marketing Intelligence	MK4017	Marketing Leadership
MK4027	Strategic Brand Management	MK4038	Marketing Relationships &
	Networks		<i>Minor Option 3/Language 8</i>
	<i>Minor Option 2/Language 7</i>		

Note: In Semester 4, students taking BBS with a Modern Language choose to take one of the following modules: EP4003 Entrepreneurship and Innovation **or** PM4064 Employment Relations.

Major Option in Risk Management & Insurance

The knowledge and techniques used to assess, control and finance risk are important requisites in the operation of both public and private sector organizations. As a mechanism of risk transfer the insurance system has undergone unprecedented levels of innovation in recent years. Traditional insurance has experienced a rapid evolution in response to the increased need for protection against new risks such as extreme weather patterns and complex technology.

The major option in risk management and insurance provides students with the expertise to pursue a remarkable diversity of careers within the insurance industry. Currently, students who graduate with this major are exempt from 5 of 6 professional exams required to be a Certified Insurance Practitioner (CIP) and have the opportunity to join the Insurance Institute of Ireland in 4th year. Students will also obtain the skills to enter into a variety of risk management functions. The risk management and insurance option is designed to promote independent learning and encourage students to critically engage with contemporary issues and opportunities. The content of each module will be research inspired where possible and will foster critical and independent thinking amongst our students.

The suite of eight modules builds on Principles of Risk Management (IN4003) taught in Year 2 (Semester 1) and is designed to explore risk management theory as well as the practice of risk management. In Insurance Law and Claims students are introduced to the legal system as it relates to the operation of insurance contracts and insurance claims. Many aspects of insurance law are unique to the insurance system and deal effectively with issues such as fraud. In Life Insurance students learn about the important role of the insurance industry in assessing and pricing risks such as illness and/or death. The Life and Pensions arm of many insurance companies provide an opportunity for individuals to transfer the cost implications of illness or death.

Risk management functions within the insurance system are directly addressed in modules such as Risk Control and Underwriting and Risk Analysis. These modules examine how insurance companies evaluate the probability of specific risks occurring. Importantly, these modules look at how a price or premium is attached to these risks. In Risk and Insurance the concept of risk is linked to specific practices within insurance companies as well as the financial sector more generally. An understanding of how decisions are made at management level is provided in Insurance Organisations and Markets. The University has a well-established reputation in preparing students for the risk management industry both in Ireland as well as in major centres such as London and Bermuda. This is reflected in new

Major Option in Risk Management & Insurance (continued)

modules such as Reinsurance and Alternative Risk Transfer and Governance and Risk that are incorporated into the design of this option.

Graduates of Business Studies with a major in Risk and Insurance are well placed to take up opportunities in the insurance industry and the wider financial services sector. Expertise in the wider area of risk management allows our students to seek management roles in both the public and the private sector.

Below is a programme outline for this option.

Year 2	Semester 3		Semester 4	
			EP4003 Entrepreneurship & Innovation	
			PM4064 Employment Relations	
			MA4114 Applied Business Statistics	
			IN4004 Insurance Law & Claims	
			IN4014 Life Insurance	
			Language 4	
Year 3	Semester 5		Semester 6	+ Summer
MG4035	International Management		Cooperative	Cooperative
AC4305	Financial Information Analysis		Education	Education
IN4015	Risk and Insurance			
IN4005	Risk Analysis			
	<i>Minor Option 1/Language 5</i>			
Year 4	Semester 7		Semester 8	
EC4437	International Political Economy	MG4037	Strategic Management	
LA4005	Legal Environment of Business	LA4008	Company & Partnership Law	
IN4427	Insurance Organisations and Markets	IN4008	Reinsurance/ART	
IN4007	Governance and Risk	IN4418	Risk Control & Underwriting	
	<i>Minor Option 2/Language 7</i>		<i>Minor Option 3/Language 8</i>	

Note: In Semester 4, students taking BBS with a Modern Language choose to take one of the following modules: EP4003 Entrepreneurship and Innovation or PM4064 Employment Relations.

Major Option in Human Resource Management

The Human Resource Management (HRM) major option builds on the foundation laid down in the second and third semesters, particularly the introductory modules in organisational behaviour, human resource management and employment relations. Skills, knowledge and critical reasoning in each field are built up over the subsequent semesters. Teaching and learning on the HRM major option focuses on equipping students with knowledge, know-how, skills and competencies in a range of core and specialised business areas. The modules are sequenced in a way that facilitates cumulative acquisition of programme related knowledge. Thus Employment Relations builds on the introductory material on managing people presented in Principles of Human Resource Management and is itself built upon in Critical Perspectives on Employment Relations, a theory based module. Organisational behaviour receives comprehensive treatment at individual, group and organisational level in three carefully sequenced modules, Principles of Organisational Behaviour, Applied Organisational Behaviour and Contemporary Issues in Organisational Behaviour. Employment relations are also tightly sequenced in a series of three modules, which incorporates the perspectives of employers, employees and trade unions.

A number of key practice-based modules are integral to this major option and include HR Analytics, Human Resource Practice and Employment Relations Practice. Overall, there is a balance between the theoretical and practical modules in this option. On the practical side, students graduating with a major option in HRM will have acquired a comprehensive set of work-related skills in the areas of organisational behaviour analysis, interviewing, conflict management, consulting and performance management, as well a comprehensive knowledge of the regulatory environment surrounding the employment contract. The option as a whole gives students the opportunity to develop these skills, supplemented by an understanding of the professional context, in a manner that allows students to appreciate the social, conceptual and regulatory issues that underpin the key role of HR in the modern workplace.

Teaching innovation is reflected in the development and equipment of a Human Resources Laboratory, dedicated solely to student development activities. This laboratory is equipped with CCTV equipment, DVD projection and playback facilities. Use of this space focuses on the development and assessment of practical skills such as interviewing, negotiation, grievance and discipline handling, performance reviews, team-working and presentations. Students are required to conduct 'live' role-plays based on real case situations, demonstrating both the key skills required and the application of theoretical principles involved in managing HRM/ER situations which arise in the workplace. Finally, the HRM major option is concerned with

Major Option in Human Resource Management (continued)

developing important personal characteristics such as self-confidence, self-reliance and adaptability, and to espouse and practice values that are ethical. Graduates will be ideally placed to pursue careers in Human Resource Management, training and development, management consultancy, employment relations, industrial relations, recruitment and selection, and academic research.

The HRM major option provides a direct route into membership of the Chartered Institute of Personnel and Development (CIPD), which is the world's largest Chartered HR and development body. The benefits of CIPD membership include a mark of your professionalism and commitment to HR practice, professional development, development of your knowledge of HR, and the development and expansion of your network within the HR and business community. It further includes access to a wide range of academic and practitioner resources, wellbeing helpline services, employment law support and CIPD's award-winning magazine, People Management. The HRM major option maps and aligns to the CIPD Profession Map core knowledge and core behaviour standards at Associate Level. This Profession Map sets the international benchmark for the people profession. Use it to make better decisions, act with confidence, perform at your peak, and progress in your career. Full details on membership of CIPD will be provided to HRM Major Option students.

Below is a programme outline for this option.

Year 2	Semester 3		Semester 4	
			EP4003 Entrepreneurship & Innovation	
			PM4064 Employment Relations	
			MA4114 Applied Business Statistics	
			PM4014 Human Resource Development	
			PM4054 Applied Organisational Behaviour	
			Language 4	
Year 3	Semester 5		Semester 6	+ Summer
MG4035	International Management		Cooperative Education	Cooperative Education
AC4305	Financial Information Analysis			
PM4017	Human Resource Practice			
PM4055	Critical Perspectives on Employment Relations			
	<i>Minor Option 1/Language 5</i>			
Year 4	Semester 7		Semester 8	
EC4437	International Political Economy	MG4037	Strategic Management	
LA4005	Legal Environment of Business	LA4008	Company & Partnership Law	
PM4077	HR Analytics	PM4008	Employment Relations Practice	
PM4067	Contemporary Issues in Organisational Behaviour	PM4098	Contemporary Human Resource Management: Context & Strategy	
	<i>Minor Option 2/Language 7</i>		<i>Minor Option 3/Language 8</i>	

*Note: In Semester 4, students taking BBS with a Modern Language choose to take one of the following modules: EP4003 Entrepreneurship and Innovation **or** PM4064 Employment Relations.*

MODULE DESCRIPTIONS

AC4007 Advanced Financial Reporting

This module considers accounting principles and policies that apply to certain international accounting standards, from the perspective of external users of financial information (including equity holders). The pedagogic approach adopted here is the joint application of a theoretical and practical exploration of these specific international accounting standards. These advanced financial accounting issues include lease agreements, the cost of retirement benefits, earnings per share, group financial statements, accounting for provisions, contingent liabilities and assets, and the treatment of events after the reporting date. The complex accounting treatment of financial instruments is also examined, along with its continuous revisions. The accounting treatment of deferred tax is analysed to demonstrate how accounting rules differ from tax rules when calculating profit for tax purposes. These international accounting standards and issues are studied in light of their historical development and students are encouraged to critically examine current accounting regulations.

AC4024 Financial Accounting and Reporting

The objective of this module is to develop the student's understanding of the theoretical framework of accounting. This objective will be facilitated by exploring the theoretical and technical aspects of selected international accounting standards and issues. The following international accounting standards and issues are examined and analysed: Inventories, Construction Contracts, Property, Plant and Equipment, Government Grants, Borrowing Costs, Financial reporting for inflation, Impairment of Assets, and the financial accounting treatment of Intangible Assets. The information needs of shareholders, (among other stakeholders) will provide the context in which the preparation and reporting of accounting information is studied. These specific accounting standards and issues are further examined in light of the relevant findings from accounting literature and illustrated by practical examples from the business world.

AC4034 Auditing and Accounting Frameworks

Knowledge is imparted through lectures and tutorials and the completion of a case study requiring an analysis of the annual report of an assigned publicly traded company. The first series of lectures covers accounting regulation and its conceptual underpinning of accrual basis, going concern and accounting policies relating to revenue recognition and fair value. This is followed by lectures covering auditing principles and concepts, the internal control system (ICS) and auditing procedures that examine the ICS and finally the auditor's opinion. A third series of lectures introduces corporate governance, its key functions of accountability, responsibility and transparency and the governance mechanisms that deliver corporate transparency. Study of the audit-performance expectations gap with an emphasis on professional and ethical responsibilities of the auditor completes the module.

AC4305 Financial Information Analysis

The nature of accounting information and its role in financial and other markets; accounting information and the needs of users; accounting information as an aid to decision-making; efficient market hypothesis: accounting information and security prices; presentation of accounting information: regulation; companies acts; use of graphical, pictorial and narrative representations; analysis of financial statements: ratio analysis, uses and limitations; performance indicators; recognition and measurement issues; substance over form; creative accounting: off-balance sheet financing; capital instruments; derivatives and other financial instruments; corporate governance: regulatory and stakeholder perspectives; corporate social reporting; international accounting issues and developments: future reporting forms, requirements and media; current issues; impact of fraud on accounting practices and its role in society; forensic accounting; accounting for business combinations, cost of control, goodwill, fair value.

AC4417 Management Accounting 1

Objectives, scope and framework of management accounting; role and purpose of management accounting; management accounting and the business environment; ethical guidelines and challenges; cost terminology, concepts and classification; cost accumulation for inventory valuation and profit measurement; cost behaviour and analysis; cost-volume-profit relationships; cost-estimation methods; decision-making under conditions of risk and uncertainty; learning curve and non-linear cost functions; cost systems and design choices; job costing; process costing; activity-based costing and management; spoilage, rework and scrap; information for planning, control and performance measurement; management control systems; contingency theory; organisational and social aspects of management accounting; responsibility accounting and the master budget; kaizen budgeting; activity-based budgeting; flexible budgets; standard costing and variance analysis.

AC4418 Management Accounting 2

Inventory costing and capacity analysis; variable versus absorption costing debate; information and the decision process; cost accumulation information for decision-making; relevant costs and revenues for decision-making; insourcing versus outsourcing decisions; make versus buy decisions; product-mix decisions; customer profitability analysis; opportunity cost and capacity considerations; decision model versus performance evaluation model; pricing decisions and; target costing; life-cycle costing; cost management; value engineering; strategic management accounting; the balanced scorecard and strategic profitability analysis; cost allocation and revenues; joint and by-product costing; inventory management; materials requirements planning; just-in-time; backflush costing; quality costing, reporting and management; time drivers and costs of time; the theory of constraints; throughput costing and contribution analysis; segment reporting and decentralisation; performance measures, transfer pricing, compensation and multinational considerations; past, current and future developments in management accounting.

EC4014 International Economics

The world economy is becoming increasingly integrated and interdependent in terms of the economics ties linking countries and regions. Three ways in which countries are linked are through the exchange of goods and services (trade), investment flows (capital mobility) and migration (labour mobility). This module builds on introductory micro and macro economic principles in order to provide students with the tools of analysis necessary to examine the international economy and to explore the key issues that are shaping our global economy. The emphasis is on current issues in international economics. In this module we examine why international trade and factor mobility, as well as concentrating on how economics and politics interact to understand the existence, or absence, of certain policies at an international level.

EC4018 Monetary Economics

The Design of the European Central Bank; The ECB's Monetary Policy; Project: An Introduction to Time Series Analysis; The ECB and Interest Rate Policy; Managing Interest Rate Exposure; 'One Monetary Policy Fits All'; Open Economy Monetary Model; Controlling the Money Supply; The ECB and the Stability Pact; ECB and Exchange Rate Policy; Managing Exchange Rate Exposure; Conduct of Monetary Policy by World's Major Central Banks.

EC4044 Applied Economic Analysis

The objective of this module is to deepen and broaden students' knowledge from the intermediate micro and macroeconomics learned in EC4004. Lectures: Week 1. Consumer Theory; Week 2. Producer Theory; Week 3. Markets, exchange; Week 4. General Equilibrium, Computable General Equilibrium; Week 5. Game theory and Policy; Week 6. Assymmetric Information; Week 7. Long Run 1: The "Solow Model" with Human Capital; Week 8. Long Run 2: The Ramsey Problem; Week 9. Medium and Short Run: IS/MP/PC Model with uncertainty; Week 10. Policy Application: Open economies in monetary unions; Week 11. Policy Application: funding pension systems in ageing societies; Week 12. Policy Application: Hyperinflations, deflations. Labs: Weeks 3-6 mathematical prerequisites; 7-9 Data-based labs; 9-11 writing workshops.

EC4307 Econometrics

The module provides an introduction to the theory and practice of econometrics, and presents a treatment of econometric principles for cross-sectional and time series data sets. The course concentrates on linear models and focuses on how the techniques can be applied in practice rather than on how their statistical properties can be rigorously derived. The essential purpose of the module is to meet the main empirical research needs of students who typically do not intend to specialise in econometric theory.



However, the module also serves as a preparation for students who do wish to proceed to more advanced econometrics courses. Students are expected to have gained experience and show competence in the following transferable skills: data generation, IT (using statistical and econometric software), results interpretation and technical write-up, team-working, directed Web based searches, and use of library resources.

EC4408 Public Finance

Pareto Optimality, General Equilibrium, Social Welfare Functions; Allocative Role of Government - Market Failures: Public Goods, Externalities, Natural Monopolies; Cost Benefit Analysis; Taxation: Incidence and Partial Equilibrium, Taxes on Labour; The Welfare State: Tax and Social Welfare Systems, Fiscal Measures to Reduce Poverty and Inequality; Economics of Regulation.

EC4417 Industrial Economics

Scope, Approaches and Method of Industrial Economics (SCP paradigm, contestable markets, game theory); Neoclassical and other Theories of the Firm; Market Structure and strategy (oligopoly); Industry in the EU (Concentration, Barriers to Entry, Regulation and Deregulation); Location and Industrial Development; Pricing Behaviour of Firms and non-price strategies; Technological Change and Innovation; Performance of Firms in the EU; Multinational Enterprises and Globalisation; Industrial Policy in the EU.

EC4427 Managerial Economics

The module begins with economic perspectives on the firm including neo-classical, managerial discretion and behavioural models. It also covers property rights and transaction cost perspectives of the firm. It examines decision making in relation to production using cost and production theory. It proceeds to cover demand side issues such as demand estimation, demand analysis and pricing. It extends pricing analysis by covering prices under different market structures such as different models of oligopoly. It examines the make or buy decision in the context of the boundaries of the firm. It also examines decision making under conditions of risk and uncertainty.

EC4437 International Political Economy

The module will have as its main objective an exploration of the main issues that confront the world economy. Topic 1: Forces Shaping the World Economy. Topic 2: North South Issues: Trade Policy and Economic Development. Topic 3: International Monetary System 1948- present: International Currency Flows and the Role of International Institutions. Topic 4: International Trade and Growth. Topic 5: Globalisation and Foreign Direct Investment. Topic 6: Multinational Corporations and the Changing Nature of International Production.





Topic 7: Environment, Sustainability and the Global Economy: Climate Change and effectiveness of global policy responses. Topic 8: Economic Development, Poverty and the Environment. Topic 9: The Global Financial and fiscal crises in the world economy and in Ireland. Topic 10: Current and Future Economic Challenges for the World Economy.

EP4003 Entrepreneurship and Innovation

This module commences with an introduction to the nature and development of entrepreneurship and emphasises the strong link between entrepreneurship and innovation. This leads to an overview of the schools of thought on entrepreneurship and an understanding of the entrepreneur and creative behaviour. The theories and models of both creativity and innovation are examined with contextual emphasis on radical and incremental innovation in products, services and processes; product strategy, and new product/service development. The identification of the characteristics of an intrapreneur, corporate entrepreneurship and the creation of an entrepreneurial spirit within this environment. This leads to the application of creative thinking to identify venture opportunities, business planning, market entry strategies, marketing new inventions, intellectual property and technology transfer.

FI4015 Corporate Finance

The course builds on students existing knowledge of discounted cash flow technique and covers more advanced capital budgeting, taking into account inflation, uncertainty and tax. Simulation and scenario analysis are covered and concept of a real option is introduced. The students are introduced to the international capital markets, and the main approaches to share valuation are discussed and contrasted. The importance of the assessment of risk and its impact on returns from financial assets are introduced, leading to an assessment of the cost of capital for a firm. The theory of the firm is explored in more detail, under the framework of agency theory. Dividend policy is studied, by reference to theory, taxation, the value of the firm and the wealth of shareholders. Capital structure is covered from a similar perspective. Mergers and acquisitions are evaluated. Ideas around the impact of corporate financial decisions on wider stakeholder groups and society more generally are discussed.

IN4004 Insurance Law & Claims

This module provides the student with insights into the law of insurance and the assessment of all classes of losses. It deals with the investigation of losses and incidents for the purpose of preparing cases for court, confirming cover under the contract and ascertaining how losses can be prevented.



IN4005 Risk Analysis

Decision making under conditions of uncertainty: Bayesian decision theory; economic value of information; Design of retention programme; probability of ruin; solvency concepts; Behavioural theories of accident prevention; role of heuristics; Control of intellectual property; reputation management; crisis management; Net present value & risk control/ derivation of annuity formulae/ determination of discount rate.

IN4007 Governance and Risk

Risk Management as a response to governance, the relationship between risk and governance, stakeholders and risk, governance and risk in an international context, risk and the structures of organisations, the control of risk through ethical, legal, economic, social, psychological and technical means. Codes of practice (Turnbull) and relevant regulation; Environmental risk and its control; Governance and compliance. Legal framework; Regulatory agencies dealing with Corporate Enforcement; Role of institutional investor; Control concepts; Evaluation of internal controls; Hedging mechanisms including directors and officers liability insurances.

IN4008 Reinsurance/ART

The secondary risk transfer device of reinsurance is an essential functional discipline in an insurance organisation. The discipline involves the design and implementation of a reinsurance structure that meets pre-determined criteria of cost economy and effectiveness consistent with solvency assurance. Alternative risk transfer is an evolving set of methodologies that essentially incorporate capital market instruments as an alternative to orthodox corporate insurance programs. (a) Principles and functions of reinsurance/alternative risk transfer. Technical analysis of major product types - quota share: surplus; spread loss; loss stabilisation; operational features of managing the reinsurance/alternative risk transfer function - reinsurance accounting; accumulation control. (b) Statistical analysis of pure risk exposures, including computer based simulations of possible loss scenarios; selection of relevant risk transfer measures; underwriting techniques; exercises in reinsurance/alternative risk transfer programming.

IN4014 Life Insurance

The module includes an analysis of term insurance, whole of life insurance and endowment insurance. The health insurance market in Ireland is studied, as is the Irish social insurance system with specific focus on the retirement and pensions market. The module covers the nature and purpose of a variety of life insurance contracts and students gain knowledge of life insurance underwriting. With regard to life insurance underwriting, particular attention is paid to underwriting of a variety of diseases that affect human anatomy, theories of mortality and morbidity risk, formulation of mortality tables, and the calculation of premium for term, whole life, endowment and annuity. An international study of life insurance is also covered, focusing on penetration, the products and systems of distribution as well as key issues in each of the markets explored.

IN4015 Risk and Insurance

The module details the historical development of insurance industry and more generally the discipline of risk management. The theoretical framework used by insurance companies to internalise risk and attribute a price to that risk are discussed in detail. The module details the development and implementation of a risk management strategy by both private corporations as well as public sector bodies.

IN4418 Risk Control & Underwriting

Operational level underwriting - concepts of hazard, valuation and control; Risk assessment - property - inception & propagation; role of surveyor; Liability - scope and role of main liability coverage; Loss of profits - indemnity period / interruption risk; Strategic aspects - premium & rate making principles / discrimination v classification; Reserve adequacy; asset composition & solvency; Loss reserve management - claims made v occurrence; IBNR methodologies; Design of insurance programmes for multi nationals.

IN4427 Insurance Organisations and Markets

The evolution of key functions such as finance, marketing, and other control systems are addressed; introduction to regulation and insurance, The Single European Market, Strategic Planning and Insurance, the evolution of the Irish market, insurance marketing, Lloyds of London, insurance and modern financial markets, globalisation and insurance, convergence, acquisitions & mergers, bancassurance and systemic risk in insurance markets.

LA4005 Legal Environment of Business

The concept of law. Legal systems: common law systems; the civil law systems; the European Union legal system. Sources of Law; precedent; legislation; the 1937 Constitution, the European Treaties. The administration of justice in Ireland, courts and quasi-judicial tribunals; legal and equitable remedies. The role of law in the business environment, its function and methods, legal philosophy in business law. Core elements of private law. Contractual transactions: formation; formalities; capacity; contractual terms and obligations; standard form contracts; statutory regulation; discharge. Civil liability: negligence; statutory duties and remedies; economic torts: inducement to breach of contract; conspiracy; passing off; deceit and injurious falsehood.

LA4008 Company & Partnership Law

Corporate formation: types of companies, formalities, advantages and disadvantages of incorporation, corporate personality, piercing the veil, groups of companies; corporate governance; role of shareholders, directors, employees, directors' duties, AGM, accounts and audits; minority shareholder protection; protection of parties dealing with corporations: creditors, voluntary and involuntary, charges over companies; ultra vires contracts; capital integrity; minimum requirements, distributions out of profits, repayments of capital;



corporate termination: liquidation, receivership, winding up, examinership, amalgamations and reconstructions. Partnerships; joint and several liability; formation of partnerships; dissolution of partnerships; limited partnerships.

MA4114 Applied Business Statistics

Sampling methods and descriptive statistics - collection and tabulation of data. Summary measures and graphical presentation of data. Basic concepts of probability - probabilities of the union and intersection of events, conditional probability and contingency tables. Normal probability distribution and applications to control charts. Applications of the central limit theorem - interval estimation. Hypothesis testing - one and two sample hypothesis tests and non-parametric tests for skewed quantitative data. Chi-squared test for independence. The Pearson and Spearman correlation coefficients and simple linear regression. 8. Introduction to Time Series Analysis - trends and seasonal variation, use of moving averages.

MG4035 International Management

The domain of international management concepts of industry, location and firm specific advantage, models of cross-border business, managing multinationals, mergers and acquisitions and strategic alliances, international business networks, coordinating international value chains, extended supply chain management, technology diffusion, knowledge transfer, subsidiary initiatives, political and cross-cultural issues, managing in developing countries.

MG4037 Strategic Management

Multi-perspective nature of strategy, strategic dimensions, strategy processes, theories of business level competitive advantage – market positioning, resource-based and the dynamic capabilities approach. Strategic options and decision making, implementation issues: resource allocation, stakeholder management, strategic control, and change management. Strategic cultures and paradigms, the role of the strategist. Corporate-level strategy, multi-business structures and coherence.

MK4004 Consumption & Consumer Culture

The Circle of Consumption; Motivational Dynamics; Culture; Cultural Values; Myths & Symbols; Cultural Rituals; Types of Meanings; Meaning Transfer; Strategic Analysis of Consumers; Self Concept; Subcultures of Consumption; Lifestyles; Embodiment & Consumption; Classic Theories of Motivation; Consumer Motives in Cultural Perspective; Involvement; Consumer Experience; Consumer Learning; Purchasing; Gift Exchange; Organisational Consumption; Family & Household Consumption; The Social Context of Personal Consumption; Tools of Influence; Reference Groups; Innovation; Adoption and





Diffusion; Resistance; Compulsive Consumption; The Disposition Process; Profiles of Disposition Behaviours; Factors Affecting Disposal Choices.

MK4005 Marketing Intelligence

Sources and Use of Marketing Intelligence, The Role of Research and Intelligence in the Marketing Organisation, Research for Marketing Decision Making, Marketing Databases Marketing Research in Different Contexts, Loyalty Cards, Test Marketing, Advertising Research, Sales Forecasting, Salesforce Automation, CRM Systems, Category Management, Store Location Techniques, Customer Feedback, Key Performance Indicators Used in Marketing, Marketing Metrics, Appropriateness of Research Methods – Survey, Questionnaire, Interview, Commissioning and Evaluating Marketing Research.

MK4017 Marketing Leadership

The module addresses the marketing vision and suggests how the marketing planning and management process contribute to and deliver upon such a vision. Next the module addresses the relationship between marketing and the other functional areas, and assesses the role of marketing in the boardroom. The module also considers value-based marketing and the application of marketing techniques internally within the organisation marketing. As such the module will critically consider the potential for organisational renewal through marketing.

MK4025 Marketing Communication

Role of communications, communications theory, audiences, how advertising works, the management of marketing communications, the advertising industry, creative aspects of advertising, media aspects of advertising, ethics and advertising standards, communication vehicles- (sponsorship, public relations, direct marketing, consumer sales promotions, trade shows and exhibitions, internet marketing communications tool, internal marketing communications), integrated marketing communications, the planning and management of an integrated marketing communications plan, the effects and effectiveness of marketing communications, future developments in marketing communication.

MK4027 Strategic Brand Management

The module firstly presents the history and origin of branding before focusing on brand building theories and models. It then explores the nature and role of brand image and corporate identity and corporate brand management. Brand equity from a consumer and financial perspective is introduced and compared. Brand building strategies are explored in a range of contexts including services, retailing, B2B and online. Strategic brand building is explored with strong emphasis on developing valuable, sustainable and ethical brands and managing successful brands in an increasingly globalised and digitalised context.



MK4035 Marketing Research

The marketing research skills will be fostered through management of an extensive student project: Developing research objectives (e.g. problem definition); Research design and creation of a research proposal; Consideration of the ethical implications of the research; Collection, analysis and interpretation of secondary data; Collection, analysis and interpretation of primary data; Research presentation.

MK4038 Marketing Relationships & Networks

Service Logic in Marketing. Relationships and Networks as source of innovation. Relationship Development. Relational capabilities. Intra-organisational and inter-organisational interaction and relationships. Relationships success variables including trust, commitment and shared values. Cultural dimensions to relationships. Collaborative and competitive networks. Relationship marketing strategy and Customer Relationship Management. Comparing B2B, B2C and C2C interaction in networks.

MK4045 Digital Marketing

Introduction to Digital Marketing Theory; Consumer Behaviour and Digital Media; Online Identities; Evolution of Digital Marketing Landscape; Understanding Business-to-Consumer (B2C) and Business-to-Business (B2B) marketing in this new landscape; Social Media & Content Marketing Platforms (Social Networks, Discussion Boards, Blogging, Micro-Blogging, Widgets, Crowd Sourced Content, Social Curation, Social Marketplaces, Wikis, Social Bookmarking); Search Engine Marketing; PPC Advertising; Search Engine Optimisation; Email Marketing Campaigns; Website Analytics; Building a Digital Brand; Typologies of Online Brands; Digital Products & Freemium Business Model; Online Communities Creation and Curation; User Generated Content & Co-Creation; Mobile and Location-based Marketing; Content Marketing Development, Online PR & Reputation Management; Planning a Social Media Campaign; Impact of Gamification; Word of Mouth and Viral Marketing; Social Media Metrics; Monitoring, Measuring and Management of Social Media Campaigns; Omni-channel - Integration of Digital Marketing with Traditional Marketing Activities; Digital Privacy and Protection; Ethical Digital Marketing Practice, Trends in Digital Marketing.

PM4008 Employment Relations Practice

Understanding conflict; individual conflict: grievance, discipline; collective issues; handling individual issues; applying the regulatory framework to individual issues; conducting a discipline/grievance interview; the nature of negotiation; integrative and distributive bargaining; strategy and tactics of distributive bargaining; negotiation planning and strategy; negotiation breakdown causes and cures; communication and persuasion processes in negotiation; power in negotiation; theory and practice of principled negotiation; third party intervention; preparing an EAT submission; contemporary pay bargaining in Ireland; negotiation exercise and case study.

PM4014 Human Resource Development

The syllabus covers core issues surrounding the organisational process of developing people at work. In so doing, the rationale for HRD is laid down and debated. The organisational process of developing capability is explored and reviewed within an integrated HR policy framework. Issues surrounding individual and organisational learning are debated and critical stages in the devising and delivering of effective HRD activities are reviewed. Process issues associated with identifying learning needs, designing and delivering learning activities, and evaluating learning outcomes are discussed. The utility of HRD is more broadly mapped out and contextualised using a number of conceptual frameworks. Finally, issues surrounding careers, management development, life-long and continuous learning are considered.

PM4017 Human Resource Practice

Overview of key HR processes; key operational areas: rewards, pensions, health and safety, performance management conflict. key regulatory considerations; Key communication skills revisited- active listening, questioning styles, recording information; job analysis; recruitment process- designing job descriptions, person specifications, ; sourcing applicants, interacting with recruitment agencies, application forms; evaluative standards for selection methods: reliability, validity, practicality, integration, interpretability; selection methods: work sample tests, psychometrics and bio data, peer assessment, references; selection process- short listing, designing matrices, designing interview assessments, interviewing techniques, applying appropriate communication skills to selection interview; individual characteristics and bias; preparing and setting up interview; regulatory considerations, documentation; performance review- preparation, documentation, conducting the performance review, follow up; workplace counselling; disciplinary interview; designing induction programme; retention: person- organisation fit, job- person fit, realistic job previews, evaluative standards; continuous improvement of processes

PM4054 Applied Organisational Behaviour

The syllabus allows for the treatment of a small number of critical dimensions of organisational behaviour. Building on material covered in an earlier organisational behaviour module, the module explores a number of processes and issues associated with individual and group behaviour in organisations. It explores the following areas: the development of the individual: personality and individual difference, perception, attitudes, the psychological contract and individual motivation. Group development: structures and roles, the dynamics of groups and teams, communication processes, organisational leadership and organisational citizenship behaviour are also examined.

PM4055 Critical Perspectives on Employment Relations

Theoretical perspectives on employment relations - unitarism, pluralism, and radical theories. International and comparative employment relations. Employee voice - involvement and participation, collective bargaining, non-union firms. The actors and employment relations - trade unions and employment relations, management approaches to employment relations, state approaches to employment relations.

PM4064 Employment Relations

The role and function of trade unions and employer organisations in a societal and comparative context. The role and operation of state institutions. Voluntarism and legalism in Irish employment relations. The practical operation of dismissals and equality legislation in the workplace. Public sector employment relations. The nature of conflict in employment relations, including strikes. National and workplace partnership, including the role and performance of national pay agreements. Recent legislation on trade disputes and trade unions. The impact of the 1937 Constitution. Contemporary national and international developments in employment relations.

PM4067 Contemporary Issues in Organisational Behaviour

Introduction: Revisiting OB: what it is, what it is not, and how we might alternatively conceptualise it; Dimensionalising the Healthy Organisation; Gender in Organisations – communications, progression, and balance; Diversity in Organisations – perspectives and dilemmas; Emotion in Organisations – nature and consequences; Trust in Organisations – Antecedents, Forms, Conditions and Breaches; Justice in Organisations – Types, Range and Consequences; Organisational Citizenship Behaviour – Individual, situational & affective explanations; Ethics and Ethical Behaviour – Implications for HRM.

PM4077 HR Analytics

The syllabus covers a range of aspects relating to the collection, analysis, presentation and use of data relating to Human Resources. Introduction to Module; Strategy, Human Resources (HR) & “Big Data”; Evidence-Based Decision-Making & HR; Understanding HR Analytics; HR Information Sources: Identifying & Gathering HR Data; HR Analytics: Types of Data and Tests; Data Integrity; HR Analytics: From Prescriptive Reports to Predictive Analytics; Measuring Organisational Climate, Engagement and Employee Attitudes; Analysing Organisational Climate, Engagement and Employee Attitudes; Identifying Solutions to HR Issues: Recruitment, Selection & Retention; Identifying Solutions to HR Issues: Performance, Motivation & Absenteeism; HR Data Visualisation; Using HR Analytics to Influence Strategy

PM4098 Contemporary Human Resource Management: Context & Strategy

Introduction & course overview; Introduction to key concepts of HRM The changing context of work and HRM; Contemporary influences on HRM; Strategy and strategic HRM; Models of strategic HRM; HRM and industry dynamics; Changing labour markets; International HRM; Annual Lovett lecture; diversity; strategic HR planning; rewards; performance management; talent management; guest lectures addressing recent research findings and evidence-based HRM.

TX4305 Taxation Theory & Practice

Introduction to the theory of taxation; overview of Irish income tax system; the self-assessment system; personal tax computations; Schedule E employment income, benefits in kind and termination payments; interest income, rental income, foreign income, dividend income; the taxation treatment of married couples; the measurement of taxable business profits, allowable and disallowable expenditures, commencement and cessation of trading; capital allowances, balancing allowances and charges; the effects of residence and domicile of individuals on tax liability; basics of tax planning.

TX4407 Corporate Taxation

General principles of Irish corporation tax; The tax implications of incorporation; Computation of the corporation tax liability; Loss relief for companies; Group relief for losses and charges and transfer of assets; Close companies, definition and consequences; Tax planning for companies including restructuring to maximise tax reliefs; Principles of capital gains tax; Computation of gains or losses for companies and individuals; Capital gains tax exemptions and reliefs; Introduction to VAT, general principles, administration, registration and deregistration, exemptions and zero rating, inter EU sales and purchases.



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bbs@ul.ie

www.ul.ie/business

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