**Master of Accounting**

Programme Handbook 2024-25



Table of Contents

[Welcome 2](#_Toc1126157843)

[Programme Objectives 3](#_Toc1333823936)

[Programme Structure 4](#_Toc335540622)

[Marks and Standards 4](#_Toc2081376064)

[Award of Honours 4](#_Toc528682553)

[Module Weightings 4](#_Toc1138141105)

[Semester and Exam Dates 2024-25 5](#_Toc1860030732)

[Semester 1 5](#_Toc1493404260)

[Semester 2 5](#_Toc409241575)

[Holidays 5](#_Toc431020865)

[Teaching Staff 5](#_Toc514552797)

[Centre for Excellence in Teaching & Learning (CELT) Materials 6](#_Toc783142537)

[Library 7](#_Toc1029003015)

[Academic Writing Centre 7](#_Toc1881252434)

[Computer Facilities (ISS) 7](#_Toc1903176356)

[Canvas 7](#_Toc855091782)

[Career Development Centre 7](#_Toc845937680)

[J.E. Cairnes School of Business Student Advisor 8](#_Toc1900624853)

[Academic and Wellness Support 8](#_Toc1366418057)

[Parking and Bicycles 8](#_Toc787267619)

[Course Syllabi and Descriptions 8](#_Toc239117300)

[What is Plagiarism and how is it defined in the University? 10](#_Toc1802040743)

[Plagiarism is defined by the Academic Council of the University as follows: 11](#_Toc1727533591)

[Examples of plagiarising the work of other students 11](#_Toc365688525)

[Examples of plagiarism from published sources 11](#_Toc340695191)

[Citation and Referencing 12](#_Toc709163864)

[Resources 12](#_Toc565736786)

# Welcome

We would like to welcome you to the Master of Accounting (MAcc.) degree programme here in the J.E. Cairnes School of Business and Economics at the University of 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:

**Programme Director:**

Name: Mr John Currie

Room: 377

Email: [john.currie@universityofgalway.ie](mailto:john.currie@nuigalway.ie)

**Programme Administrators:**

Name: Sharon Gilmartin and Tracy Coloe - Cloonan

Room: 370

Email: [accountancy@universityofgalway.ie](mailto:accountancy@universityofgalway.ie)

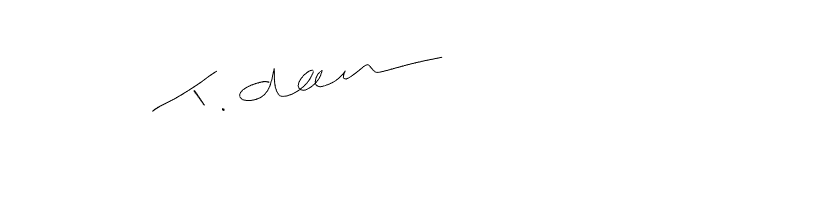
Yours sincerely

John Currie

Mr John Currie

Programme Director

Master of Accounting



Ms Tracy Coloe – Cloonan

Administrative Assistant



Ms. Sharon Gilmartin,

Administrative Assistant.

# Programme Objectives

The aim of the MAcc 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.

Upon successful completion of this programme, the student will be able to: Apply effective decision making to global business problems; Analyse and solve corporate finance and investment problems using the techniques, practices, and theory of corporate finance; Identify, analyse and solve applied problems in individual – and team-based settings; Understand and apply the legal, regulatory, and ethical framework of accounting, auditing, and taxation; Design, evaluate, and apply control systems for operational and strategic contexts.

# 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 Master of Accounting, candidates must successfully complete modules to a total of 90 ECTS.

**N.B.** The pass mark in each module of the MAcc 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 must repeat any module in Autumn then, under 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 programme according to the following scheme:

* H1 70% on the aggregate
* H2 60% on the aggregate
* H3 50% on the aggregate
* There is no compensation in the MAcc program

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

|  |  |  |
| --- | --- | --- |
| **Semester 1** |  | **ECTS** |
| AY5100 | Taxation I | 5 |
| AY5103 | Management Accounting | 5 |
| AY5104 | Investment and Financing Decisions | 5 |
| AY5116 | Auditing I | 5 |
| AY5118 | Advanced Financial Reporting | 5 |
| AY537 | Skills for Accounting Research and Practice | 5 (see note 1 below) |
|  |  |  |
| *Elective Modules (choose one - subject to availability)* | | |
| MG571 | Strategic Management | 5 |
| MS5104 | Decision Theory and Analysis | 5 |

|  |  |  |
| --- | --- | --- |
| **Semester 2** |  | **ECTS** |
| AY5101 | Taxation II | 5 |
| AY5140 | Management Control for Sustainable Organisations | 5 |
| AY5105 | Corporate Finance | 5 |
| AY5117 | Auditing II | 10 |
| AY5119 | Advanced Financial Reporting | 10 |
| AY537 | Skills for Accounting Research and Practice | 5 (see note 1 below) |
|  | | |
| AY518 | Accounting Research Project | 20 (see note 1 below) |

**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 2024. Alternatively, a student may apply to the MAcc Program Board to complete AY518 by means of a research dissertation, with initial proposal due by Friday, 20th October 2024 and the dissertation to be submitted by Friday, 26th July 2024.
* Summer schools in module AY518 are expected to take place in May and June 2024 (precise dates to be advised).

# Semester and Exam Dates 2024-25

## **Term and Exam Dates 2024-25**

|  |  |  |
| --- | --- | --- |
| **Semester 1** | **Date From** | **Date To** |
| Teaching | Monday 9th September 2024 | Friday 29th November |
| Study Week | Monday 2nd December | Friday 6th December |
| Semester 1 Exams | Monday 9th December | Friday 20th December 2024 |
|  |  |  |
| **Semester 2** | **Date From** | **Date To** |
| Teaching | Monday 13th January 2025 | Friday 4th April 2025 |
| Study Period | Monday 7th April | Friday 17th April |
| Easter | Good Friday, 18th April, | Easter Monday 21st April 2025 |
| Semester 2 Exams | Tuesday 22nd April 2025 | Friday 9th May 2025 |
|  |  |  |
|  |  |  |
| August repeat exams | Tuesday 5th August 2025 | Friday 15th August 2025 |
| **Holidays** |  |  |
| Easter | Good Friday, 18th April 2024 | Easter Monday 21st April 2025 |
| Public Holidays | Monday 28th October 2024  Monday 3rd February 2025  St. Patrick’s Day, Monday 17th March 2025  Monday 5th May 2025  Monday 2nd June 2025  Monday 4th August | |

Please note – Summer Schools run after semester 2 exams and results for these are released at the same time as Autumn Repeat Exams

# Teaching Staff

Please find below contact details of your lecturers throughout the year - this list is subject to change

|  |  |  |  |
| --- | --- | --- | --- |
| **Module Code** | **Module** | **Lecturer** | **Email** |
| AY5100 | Taxation I | Ms Mary Cosgrove | [Mary.cosgrove@universityofgalway.ie](mailto:Mary.cosgrove@nuigalway.ie) |
| AY5101 | Taxation II | Ms Mary Cosgrove | [Mary.cosgrove@universityofgalway.ie](mailto:Mary.cosgrove@nuigalway.ie) |
| AY5140 | Management Control for Sustainable Organisations | Prof Breda Sweeney  Ms Natasha Caulfield | [Breda.sweeney@universityofgalway.ie](mailto:Breda.sweeney@nuigalway.ie)  [Natasha.caulfield@universityofgalway.ie](mailto:Natasha.caulfield@nuigalway.ie) |
| AY5103 | Management Accounting | Mr John Currie | [John.currie@universityofgalway.ie](mailto:John.currie@nuigalway.ie) |
| AY5104 | Investment and Financing Decisions | Dr Orla Lenihan | [Orla.lenihan@universityofgalway.ie](mailto:Orla.lenihan@nuigalway.ie) |
| AY5105 | Corporate Finance | Dr John Nolan | [nolanj@universityofgalway.ie](mailto:Cathal.ocurraoin@nuigalway.ie) |
| AY5116 | Auditing I | Dr Frank Conaty | [Francis.conaty@universityofgalway.ie](mailto:Francis.conaty@nuigalway.ie) |
| AY5117 | Auditing II | Ms Sharon Cotter  Dr Frank Conaty | [Sharon.cotter@universityofgalway.ie](mailto:Sharon.cotter@nuigalway.ie)  Francis.conaty@universityofgalway.ie |
| AY5118 | Advanced Financial Reporting I | Ms. Mary Barrett | [Mary.barrett@universityofgalway.ie](mailto:Mary.barrett@universityofgalway.ie) |
| AY5119 | Advanced Financial Reporting II | Dr Emer Curtis | [Emer.curtis@universityofgalway.ie](mailto:Emer.curtis@nuigalway.ie) |
| AY518 | Research Project | Ms Sharon Cotter  Mr Cathal Ó Curraoin | [Sharon.cotter@universityofgalway.ie](mailto:Sharon.cotter@nuigalway.ie)  [Cathal.ocurraoin@universityofgalway.ie](mailto:Cathal.ocurraoin@nuigalway.ie) |
| AY537 | Skills for Accounting Research and Practice | Ms Natasha Caulfield | [natashalouise.caulfield@universityofgalway.ie](mailto:natashalouise.caulfield@nuigalway.ie) |
| MG571 | Strategic Management | Vanessa Bretas | [Vanessa.bretas@universityofgalway.ie](mailto:Vanessa.bretas@universityofgalway.ie) |
| MS5104 | Decision Theory and Analysis | Dr Anastasia Griva | [Anastasia.griva@universityofgalway.ie](mailto:Anastasia.griva@nuigalway.ie) |

# Centre for Excellence in Teaching & Learning (CELT) Materials

From the beginning of your program, you should make use of the following materials which are recommended by the University’s Centre for Excellence in Learning & Teaching (CELT) [http://www.universityofgalway.ie/centre-excellence-learning-teaching/](http://www.nuigalway.ie/centre-excellence-learning-teaching/:):

* A basic introduction to learning online: [https://www.allaboardhe.ie](https://www.allaboardhe.ie/)
* Tools for learning (not solely in an online environment): https://[www.allaboardhe.ie/AAlessons/learningtools/story\_html5.html?lms=1](http://www.allaboardhe.ie/AAlessons/learningtools/story_html5.html?lms=1)
* Virtual learning environments (VLEs) / Learning management systems (LMSs): https://[www.allaboardhe.ie/AAlessons/VLEstudent/story\_html5.html](http://www.allaboardhe.ie/AAlessons/VLEstudent/story_html5.html)

# Library

Information on accessing the library can be found at [http://library.universityofgalway.ie](http://library.nuigalway.ie/)

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.universityofgalway.ie/](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.

Training and resources provided by the library can be found at [http://library.universityofgalway.ie/help/teachinglearning/](http://library.nuigalway.ie/help/teachinglearning/)

# Academic Writing Centre

The AWC offers free one-on-one tutorials on essay writing for UNIVERSITY OF GALWAY 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. [http://library.universityofgalway.ie/awc/](http://library.nuigalway.ie/awc/)

# Computer Facilities (ISS)

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

# Canvas

Canvas is the Virtual Learning Environment (VLE) used in the University of Galway. All course materials, timetables, lectures and tutorials, tutorial groups, course outlines, course assignments, announcements and discussion groups will be made available on Canvas.

# Career Development Centre

The [Career Development Centre](http://www.nuigalway.ie/careers/) (CDC) aims to provide students At University of Galway with a quality career guidance and information service focused on facilitating and empowering you to manage your own career development and make effective career transitions. Support is provided on **Employability, Guidance and Opportunities.**

A large number of [events](http://www.nuigalway.ie/career-development-centre/servicesforstudents/events/) are held each semester and have many graduate employers on campus. Students and recent graduates can use [Careers Connect](https://www.nuigalway.ie/career-development-centre/servicesforstudents/connectwithcareers/) to view events, job / internship / funding opportunities and students can also use it to book an appointment with a member of the CDC team.

# 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@universityofgalway.ie](mailto:businessstudentadvisor@nuigalway.ie) if you have any worry or concern at all.

# Academic and Wellness Support

Being involved in a society, club or in volunteer 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 University of Galway student support services at the links below.

Student Services: [http://www.universityofgalway.ie/student-services/](http://www.nuigalway.ie/student-services/)

Student Supports: <https://www.universityofgalway.ie/student-services/>

Student’s Union: Welfare and Equality Officer, 086 3853659 / [www.su.universityofgalway.ie](http://www.su.nuigalway.ie/) / [su.welfare@universityofgalway.ie](mailto: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 €80.00. **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.universityofgalway.ie/buildings/parking.html](http://www.nuigalway.ie/buildings/parking.html)

Bicycle racks are at the back of the Cairnes Building.

The secure bicycle compound (see the [Cycling Map](http://www.nuigalway.ie/media/buildingsoffice/files/maps/Cycling-Facilities_Galway-A4-Map_D6.pdf) 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.

# Course Syllabi and Descriptions

*AY5100 - Taxation I*

The objective of this course 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 Capital Gains Tax. It will also provide an understanding of the theoretical basis for taxation and address ethical, and international aspects of taxation.

*AY5101 - Taxation II*

The objective of this course 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 and Capital Acquisitions Tax. It will also build on the content covered in Taxation I (AY5100) to aid students in assessing and evaluating tax policy.

*AY5140 Management Control for Sustainable Organisations*

The objectives 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 objective of this module is 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. Furthermore, the module addresses the strategic importance of performance measurement systems which use both financial and nonfinancial measures of performance.

*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 objectives 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 financing and valuation decisions considering 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. As well as focusing on the role of Auditing in a business and societal context, this module will introduce students to the domestic and European legal and regulatory auditing environment and the challenges for auditing in the modern era.

*AY5117 - Auditing II*

This module will build on the module Auditing I’ which is a prerequisite to this module. The module will extend students understanding of approaches to auditing addressing complex areas such as ‘Going Concern’ and audit completion obligations and challenges. Further, the nodule 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, the module will cover approaches to auditing in IT settings and approaches to sampling in an auditing context.

*AY5118 - Advanced Financial Reporting 1*

The objective of this module is developing students’ understanding of the regulatory framework for the international financial reporting. They will build a conceptual understanding of advanced problems of financial reporting together with the ability to apply complex international financial reporting standards (IFRS) to practical situations. Students will consolidate their ability to prepare and analyse complex financial statements.

*AY5119 - Advanced Financial Reporting II*

The objective of this module is developing students’ conceptual understanding of advanced problems of financial reporting and their ability to apply international financial reporting standards (IFRS) to practical situations. Students will consolidate their ability to prepare complex group financial statements

*AY518 - Accounting Research Project – Summer School*

Most students complete this module by completing two summer schools organised by the Accounting Discipline. The objective of these is to give enable students to learn about and about and apply their knowledge to areas of emerging significance to the accounting profession (e.g., the themes of recent summer schools have included data analytics and disruptive technologies). Alternatively, students may apply to the program board to complete this module by means of a research dissertation.

*AY537 - Skills for Accounting Research & Practice*

The objective of this module is to develop students’ skills for a transformed accounting and finance profession. While technical skills remain critical, accountants are increasingly expected to demonstrate robust communication, presentation and analytical skills. This module is designed to address these requirements and thus develop students’ employability skills. Excel is extensively used within the accounting profession; however, many users only use a limited range of features. Covering more advanced Excel techniques makes users more productive and efficient enabling manipulation of large complex data sets into useful insights. Advanced Excel skills is a key business proficiency in contemporary organisations, facilitating faster and better decision making. Furthermore, 50% of this module will be devoted to interdisciplinary case studies.

*MG571 - Strategic Management*

The objective of this module is to provide exposure to the concepts, theories and techniques of strategic management in a business context and application of strategic management concepts across a wide range of business settings.  Understand the design, implementation and maintenance of strategic planning systems and strategic thinking.  Developing an in-depth understanding of some of the key theoretical standpoints in the literature on strategic management. Developing your ability to critically review research and journal articles Improving your writing, presentational and research skills.  Promoting 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.

# What is Plagiarism and how is it defined in the University?

**A session on plagiarism will be scheduled early in semester 1. 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 all 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 [University of Galway Code of Practice for Dealing with Plagiarism located at [http://www.universityofgalway.ie/plagiarism](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 will be appropriately investigated and acted upon (See University of Galway Code of Practice for Dealing with Plagiarism at [http://www.universityofgalway.ie/plagiarism)](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.universityofgalway.ie/plagiarism](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.
* Allowing another student to copy your work is also considered to be plagiarism and both students are subject to a 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. Please note that if you use the exact words, you **MUST** enclose them in quotation marks **AND** cite the source using the appropriate style. Citing the source on its own is not sufficient.
* 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.

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

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 these different styles. Just be aware that they exist.

The following texts is useful for citing and referencing and is available in the University library and in bookshops:

Pears, R. and Shields, G. (2019) “Cite them right: the essential referencing guide”, Macmillan Study Skills ISBN 978-1352005134

## Resources

The library has a series of guides on academic integrity, including information on what plagiarism is, how to avoid it and good practice for citing and referencing. You are advised to familiarise yourself with these.

[https://libguides.library.universityofgalway.ie/c.php?g=653961&p=4591731](https://libguides.library.nuigalway.ie/c.php?g=653961&p=4591731)

You can earn a digital badge from All Aboard by completing this short online course on Referencing, citations and Publications.

<https://www.allaboardhe.ie/referencing/>

**Master of Accounting**

**Semester 1 2024/25 Master Timetable DRAFT**

**Semester 1 2023/24 Master Timetable DRAFT**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Times** | **Monday** | **Tuesday** | **Wednesday** | **Thursday** | **Friday** |
| 09.00-10.00 |  | **AY5104** Investment & Financing Decisions TUTORIAL\*  *CA116a* |  |  |  |
| 10.00-11.00 | **AY5100** Taxation I  *CA117* | **AY5103** Management Accounting *CA116a* |  | **AY5116** Auditing I (bonded AY5110) *AMB-1023 O’Tnuthail Theatre (AY + MIA)* | **MS5128** Decision Theory, AI and Analysis  *AUC-G002* |
| 11.00-12.00 | **AY5100** Taxation I  *CA117* | **AY5118** Advanced Financial Reporting I  *CA116a* |  | **AY5103** Management Accounting *CA116a* | **MS5128** Decision Theory, AI and Analysis  *AUC-G002* |
| 12.00-13.00 | **AY5104** Investment & Financing Decisions  *CA116a* | **AY5118** Advanced Financial Reporting I  *CA116a* |  | **AY5103** Management Accounting *CA116a* |  |
| 13.00-14.00 |  |  |  |  |  |
| 14.00-15.00 | **AY5104** Investment & Financing Decisions  *CA118* |  | **AY5116** Auditing I (bonded AY5110) *ENG - 2035 (AY + MIA)* | *AY537 – Skills for Accounting Research & Practice \*\**  *CA116a (Weeks 2 and 3)* |  |
| 15.00-16.00 | **AY5104** Investment & Financing Decisions  *CA118* |  |  | *AY537 – Skills for Accounting Research & Practice \*\**  *CA116a (Weeks 2 and 3)* |  |
| 16.00-17.00 | **AY5118** Advanced Financial Reporting I  *CA101* | **AY5116** Auditing I (bonded AY5110) TUTORIAL\*  *Joseph Larmor Theatre* | **MG571** Strategic Management *AMB-1023 O Tnuthail Theatre* |  |  |
| 17.00-18.00 |  | **AY5116** Auditing I (bonded AY5110) TUTORIAL\*  *Joseph Larmor Theatre* | **MG571** Strategic Management *AMB-1023 O Tnuthail Theatre* |  |  |

**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.

\*Lecturer will advise on start dates of tutorials

\*\* AY537 Skills for accounting and research practice will take place in weeks 2 and 3 only

**Rooms:** *CA –* Cairnes Building; *ENG* – Alice Perry Engineering Building; *AM* – Arts Millennium; *AUC* – Aras Ui Chathail; *Joseph Larmor –* Concourse

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

|  |  |  |  |
| --- | --- | --- | --- |
| **Subject** | **Code** | **Lecturer** | **Email** |
| Taxation | AY5100 | Ms. Mary Cosgrove | [Mary.cosgrove@universityofgalway.ie](mailto:Mary.cosgrove@nuigalway.ie) |
| Investment & Financing Decisions | AY5104 | Dr Orla Lenihan | [Orla.lenihan@universityofgalway.ie](mailto:Orla.lenihan@nuigalway.ie) |
| Management Accounting | AY5103 | Mr John Currie | [John.currie@universityofgalway.ie](mailto:John.currie@nuigalway.ie) |
| Auditing I | AY5116 | Dr Frank Conaty | [Francis.conaty@universityofgalway.ie](mailto:Francis.conaty@nuigalway.ie) |
| Advanced Financial Reporting | AY5118 | Ms. Mary Barrett | [mary.barrett@universityofgalway.ie](mailto:mary.barrett@universityofgalway.ie) |
| Skills for Accounting Research and Practice | AY537 | Ms Natasha Caulfield | [Natasha.Caulfield@universityofgalway.ie](mailto:Natasha.Caulfield@universityofgalway.ie) |
| Strategic Management | MG571 | Dr. Vanessa Bretas | [Vanessa.bretas@universityofgalway.ie](mailto:Vanessa.bretas@universityofgalway.ie) |
| Decision Theory, AI & Analysis | MS5128 | Dr Anastasia Griva | [Anastasia.griva@universityofgalway.ie](mailto:Anastasia.griva@nuigalway.ie) |
|  |  |  |  |