



UNIVERSITY COLLEGE DUBLIN

NATIONAL UNIVERSITY OF IRELAND, DUBLIN

COMMERCE

(Undergraduate Courses)

SESSION 2001/2002

NOTE

This booklet contains information relating to undergraduate courses in the Faculty of Commerce. Information on postgraduate courses leading to degrees and diplomas in the Faculty of Commerce is contained in a separate booklet.

The Faculty of Commerce communicates to students by e-mail through a student's College e-mail address. All students have an obligation to regularly check their College e-mail accounts and are bound by notices and information served thereof.

Communication is also validly served by letter(s) to a student's registered postal address.

CONTENTS

	Page
Degrees in Commerce - Extract from Statute of the University	5
Degree of Bachelor of Commerce	
Regulations	6
Syllabus of Courses	10
Degree of Bachelor of Commerce (International)	
Regulations	26
Syllabus of Courses	30
Degree of Bachelor of Commerce in the "Centro de Estudios Superiores Universitarios de Galicia"	
Regulations	60
Syllabus of Courses	64
Degree of Bachelor of Actuarial and Financial Studies	
Regulations	75
Programme Format	79
Degree of Bachelor of Business Studies (Industrial Relations/Human Resources) through Distance Learning	
Regulations	86
Summary of Diploma Courses	88
Summary of Degree Courses	89
Certificate in Financial Services	91
Diploma in Financial Services	92
Degree of Bachelor of Financial Services	
Regulations	93
Summary of Courses	95

CONTENTS (Contd.)

	Page
Degree of Bachelor of Business and Legal Studies	
Regulations	97
Summary of Courses	102
Syllabus of Courses	107
Degree of Bachelor of Science (Economics and Finance)	
Regulations	126
Syllabus of Courses	131
Degree of Bachelor of Science	
Regulations	136
Summary of Courses	137
Diploma (University College Dublin) in International Business	142

DEGREES IN COMMERCE

EXTRACT FROM STATUTE OF THE UNIVERSITY

The University may grant the following degrees to students who, under conditions laid down in the statutes and regulations, have completed approved courses of study, and have passed the prescribed examinations of the University and fulfilled all other prescribed conditions:

In the Faculty of Commerce:

Degree of Bachelor of Commerce (BComm)
Degree of Bachelor of Actuarial and Financial Studies (BAFS)
Degree of Bachelor of Business Studies (Industrial Relations/Human Resources) (BBS)
Degree of Bachelor of Financial Services (BFS)
Degree of Bachelor of Science (BSc)
Degree of Bachelor of Science (Economics and Finance) (BSc)

Degree of Master of Accounting (MAcc)
Degree of Master of Commerce (MComm)
Degree of Master of Business Studies (MBS)
Degree of Master of Economic Science (MEconSc)
Degree of Master of Business Administration (MBA)
Degree of Master of Management Science (MMangtSc)
Degree of Master of Science (MSc)

Degree of Doctor of Philosophy (PhD)
Degree of Doctor of Economic Science (DEconSc)

In the Faculty of Commerce/Faculty of Law:

Degree of Bachelor of Business and Legal Studies (BBLs)

DEGREE OF BACHELOR OF COMMERCE

REGULATIONS

1. The Degree of Bachelor of Commerce is a primary degree in the Faculty of Commerce.
2. Approved courses of study must be attended for at least three academic years after matriculation.
3. Since October 1986, the degree has been offered in a unitised form and the terms used in this context are as follows:
 - (i) A unit is a set of approximately 24 hours of lectures for non-semesterised courses and 36 hours of lectures for semesterised courses.
 - (ii) A course is composed of one or more units. Each course will be followed by an examination.
 - (iii) Please note the following definition of terms:

Course: A series of lectures, associated course work (if any) and the examinations associated with the course.

Course Work: All essays, projects, mid-term examinations etc. that contribute towards the final mark for a course in addition to the final written examination paper.

Examination Offering: There are two examinations associated with each course: The first examination, termed the First Offering, held immediately after the course and the second examination, termed the Second Offering, held at a later date, normally at the end of the subsequent semester for semesterised courses and in Autumn for non-semesterised courses.

Deferral of Examination: Where the first examination offering associated with a course is not taken *for whatever reason*.
 - (iv) Students who do not obtain the credits associated with a course by the second examination offering may be required to re-register for that course, re-attend, complete any assigned course work, pass the course examination and pay the associated fee.
 - (v) Credits will be given for each set of course units passed. Each level of the degree programme contains 60 credits (in accordance with European Union standards namely the European Credit Transfer System: ECTS), which are assigned as follows:

				<i>Credits</i>
<i>Level 1:</i>	ACC	1008	(2 units)	6.6
	BMGT	1001	(2 units)	6.6
	BMGT	1003	(2 units)	6.6
	ACC	1004	(2 units)	6.6
	ECON	1109	(1 unit)	2.4
	ECON	1104	(2 units)	6.6
	ECON	1108	(2 units)	6.6
	MATH	1703	(2 units)	6.6
	MIS	1001	(2 units)	6.6
	MIS	1008	(1 unit)	2.4
	BMGT	1006	(1 unit)	2.4
	Total:			60.0

			<i>Credits</i>
<i>Level 2:</i>	ACC	2001 (1 unit)	7.5
	ACC	2004 (1 unit)	7.5
	BMGT	2001 (1 unit)	7.5
	ECON	2280 (1 unit)	7.5
	FIN	2001 (1 unit)	7.5
	HRM	2001 (1 unit)	7.5
	MIS	2001 (1 unit)	7.5
	MKT	2001 (1 unit)	<u>7.5</u>
	Total:		60.0
<i>Level 3:</i>	BMGT	3001 (1 unit)	6.0
	BMGT	3004 (1 unit)	6.0
	Area of Concentration (8 units) (including electives)		48.0
		Total:	

Please Note: The above courses are as prescribed for the academic year 2001/2002. Students should note that the courses listed for Levels 1, 2 and 3 for the academic year 2002/2003 and subsequent years may change, may be dropped or may be modified.

4. The degree is composed of a number of courses which are given at three levels. Level 1 courses are offered at the commencement of the degree programme. These are followed by Level 2 courses. Level 3 courses are taken in the final stages of the degree programme. Courses in Level 2 and Level 3 are semesterised and examinations are held at the end of each course. Second offering examinations for first semester courses will be offered at the end of the second semester of the same year. The second offering examinations for the second semester examinations will take place at the end of the first semester of the following year. In the event that a course is changed or modified, then no additional repeat examinations for that course will be offered. A student may not repeat any examination that the student has already passed. A student is deemed to have completed his/her degree requirements as soon as all required courses have been passed.

Students should note that from the academic year 2000/2001 onwards, it is likely that second offering examinations for second semester courses of the previous academic year will be held in the first week of January and in the first week of the second semester.

5. *Progress from Level 1 to Level 2*
- (i) Students who obtain a total of 60 credits on the combined results of the Summer and Autumn examinations of the Level 1 courses are eligible for unrestricted entry into Level 2 courses.
 - (ii) Students who obtain less than 60 credits on the combined results of the Summer and Autumn examinations of the Level 1 courses may not progress to Level 2 without the permission of the Faculty of Commerce.
 - (iii) Students who obtain less than 60 Level 1 credits within two years of entering the Bachelor of Commerce programme may not remain in the Faculty of Commerce.
 - (iv) Students who obtain 20 or less credits in the combined results of the Summer and Autumn examinations of the first year may not remain in the Faculty of Commerce.

6. Please note: The Bachelor of Commerce programme is currently in the process of review and it is likely that substantial changes will take place in the programme of study in Level 1, Level 2 and Level 3 from the academic year 2002/2003 onwards. Students who fail to achieve 60 credits in Level 1 by the second examination offering of the academic year 2001/2002 may not be in a position to take Level 1 examinations based on 2001/2002 courses in subsequent years. The provisions of Rule 13 will then apply.
7. A student cannot be registered for any Level 3 course nor attempt any Level 3 examination while the student has one or more Level 1 examinations outstanding.
8. Honours may be awarded in each course and in the degree as a whole. The honours standard in each course will be in accordance with University regulations. For degree honours classification, a weight of 1/3 will be given to Level 2 examinations, and 2/3 to Level 3 examinations. For a repeated Level 2 course, the mark used for degree honours classification will be the result of the successfully repeated examination. For a repeated Level 3 course, the mark used for degree honours classification will be the result of the successfully repeated examination.
9. A student's choice of Level 3 mode and electives must be made in writing at the end of the Level 2 academic year. The mode choice is binding and can only be changed under exceptional circumstances, and with the appropriate fees paid. Permission to be registered for a course and to attempt the examination at the end of any Level 3 course is contingent on the student satisfying the minimum attendance requirement of the course. The minimum attendance requirement of a course cannot be met if a student transfers into the course later than two weeks after the start of that course. Thus, no Level 3 student can attempt an examination unless the student was enrolled in that course no later than two weeks after the start of the course. Formal attendance at a course will be deemed to have commenced when Faculty records show that the student is enrolled for the course.
10. A Level 3 student must register for the exact number of electives as are prescribed in the Mode details. Only under the circumstances detailed in Rule 11 can a student register for an additional elective.
11. When a student fails to obtain credit for an elective, then the student can opt to either repeat the failed elective or choose another elective. In the event that a student opts to choose another elective, he/she must re-register for that elective, re-attend and pay the appropriate fee.
12. Within Level 3, each mode may offer up to one applied course in which a supervised project assignment will form the major component of the course. This project-based course within a mode can only be taken by students registered for that mode. All project-based courses will take place in the second semester. Assessment of a project-based course will be based on submitted project work together with an end of semester written examination. Up to 70% of the available marks may be allocated to the project component of the course. To pass a project-based course, a student must achieve a minimum mark of 40% for each of the written examination and project components. Where a student achieves a mark of less than 40% in either component, the student must repeat the failed component.

For a repeated Level 3 project-based course, the mark used for degree honours classification will be the average of the total mark for the subject in the first examination and the total mark for the subject in the successful examination, subject to a minimum mark of 40%.

13. Students who do not obtain the credits associated with a course by the second examination offering may be required to re-register for that course, re-attend and pay the associated fee. Students should note that courses may change from year to year, may not be offered in certain years, and may be dropped entirely from the programme. This will require the substitution of a course(s) by additional course(s) and will entail re-registration, re-attendance and the payment of appropriate fees.

Those students who do not obtain credits associated with a course by the second examination offering in their first cycle of registration for that course, may find that subsequent examination offerings, if any, may not be held at a time which is convenient and they may also find that these subsequent examination offerings may be timetabled at the very same time as other examination offerings which they may still need to take.

14. *Course Work*

Where a mark is given for course work a pass mark will not be awarded for the course unless at least 35% is attained in the written examination in that course.

The course work mark shall only be counted for the first examination offering of any course. The second offering examination mark shall, therefore, be based entirely on the written second offering examination paper.

15. With reference to the degree weighting of 1/3 for Level 2 and 2/3 for Level 3, students who have received exemptions from Level 2 or Level 3 courses will have the quality of their degree determined, on a proportionate basis, by the grades they have received from courses which have been taken at University College Dublin. Thus, grades from courses used for exemption purposes will not contribute to the quality of the degree.
16. To pass Year's Work (BMGT 1006), a student must achieve a minimum of 40% for each component of the course. Where a student achieves a mark of less than 40% in either component, the student must repeat the failed component. Assessment is based on class attendance, written submissions, oral presentations and practical examinations.
17. *Study Abroad*
- (a) At the discretion of the Faculty of Commerce, a limited number of Level 2 students may spend a maximum of one semester from their Level 2, studying abroad at an approved university or business school. These students will take equivalent courses to those in Commerce Level 2.
 - (b) To progress to an approved university or business school, abroad, students must have achieved 60 credits in Level 1 and 30 credits from semester one of Level 2.
 - (c) Students must pass their approved course of study at the counterpart university or business school. Where courses at the counterpart university or business school are not passed, students are required to sit and pass the repeat examination at the host institution. The Faculty of Commerce also reserve the right to require students who fail courses abroad, to sit and pass equivalent or nominated courses in U.C.D. after the student has returned to U.C.D.

**SYLLABUS OF COURSES FOR THE DEGREE OF BACHELOR OF
COMMERCE**

FIRST YEAR (LEVEL 1)

The courses of Level 1 are:

ACC	1008	Financial Accounting 1 (2 units)
BMGT	1001	Management Principles and Business Environment (2 units)
BMGT	1003	Organisational Behaviour (2 units)
ACC	1004	Business Law (2 units)
ECON	1109	Principles of Microeconomics (1 unit)
ECON	1104	Principles of Macroeconomics (2 units)
ECON	1108	Socio-Economic Institutions and Theory (2 units)
MATH	1703	Mathematics (2 units)
MIS	1001	Business Statistics (2 units)
MIS	1008	Introduction to Computers and Information Systems (1 unit)
BMGT	1006	Year's Work (1 unit)

SECOND YEAR (LEVEL 2)

The courses of Level 2 are:

ACC	2001	Management Accounting (1 unit)
ACC	2004	Financial Accounting 2 (1 unit)
BMGT	2001	Business Logistics and Operations Management (1 unit)
ECON	2280	Intermediate Microeconomics (1 unit)
FIN	2001	Finance (1 unit)
HRM	2001	Managing Employee Relations (1 unit)
MKT	2001	Marketing (1 unit)
MIS	2001	Database Systems Development and Information Management (1 unit)

THIRD YEAR (LEVEL 3)

The courses of Level 3 are:

BMGT	3001	Strategy Formulation and Implementation (1 unit)
BMGT	3004	Ireland in Europe (1 unit)

In addition to the above courses, each student will select one of the following modes:

- | | |
|---|--|
| <ul style="list-style-type: none">• Accounting• Banking and Finance• Business and Industrial Systems• Business Management and International Business | <ul style="list-style-type: none">• Management Information Systems• Marketing• Human Resource Management |
|---|--|

Mode core courses and a list of electives to a total of 8 units will be prescribed. The provision of a mode and electives will depend on demand and availability of resources.

Students may select electives from the range of courses offered. The availability of these electives may be constrained by timetable priorities.

FIRST YEAR (LEVEL 1) COURSES

ACC 1008 Financial Accounting 1 (2 units)

Balance sheet equation; debit credit convention; income measurement; period and adjustments; journals and daybooks including control accounts; preparation of final accounts for retailers, manufacturers, sole traders and companies; published accounts; regulatory framework; companies acts requirements; cash flow statements; partnership accounts including admission and retirement of partners; changes in profit sharing ratios; final accounts; preparation of accounts from incomplete records; bank reconciliation's; correction of errors.

ACC 1004 Business Law (2 units)

Legal systems and concepts, law of contract and tort, company law, European law.

BMGT 1001 Management Principles and Business Environment (2 units)

(a) Management Principles and the Functions of Business

Competent management is critical to the success of a business. Management is a complex subject in that it has to deal with people at work as well as handling all of the constraints and difficulties of operating in a dynamic environment. This introductory course leads the student through the historical development of management theory. It examines the job of the manager, the planning, organising, staffing, directing and controlling roles played by every manager. Having outlined varying tasks, which go to make up the manager's job, the course then examines the various functional areas of business where these tasks are performed. The functions examined are marketing, finance, manufacturing, personnel and industrial relations. The course is taught by the lecture method supplemented by readings.

(b) The Structure of Irish Business

The structure of output and employment in Irish business: Comparative structures of business in EU and other countries; analysis of the natural resource-based sectors, i.e. agribusiness, mining, oil and gas. Analysis of the manufacturing sectors and assessment of the role of foreign-based, indigenous and state firms; comparative analyses of the performance of various sectors in Ireland; international comparisons for manufacturing industry; analysis of the wholesale and retail sectors of distribution; analysis of the service sector in Irish business and its potential for development; assessment of the support structures for business in Ireland.

BMGT 1003 Organisational Behaviour (2 units)

(a) Individual Behaviour

Theories of motivation and satisfaction and their relation to performance. Practical approaches to motivation. Human abilities and aptitudes - their assessment and acquisition. Cognitive processes - perception, problem solving and decision-making.

(b) Group Behaviour

Group formation and development; group structure; leadership; group processes - communication, motivation, decision-making, influence, conflict management.

BMGT 1006 Year's Work (Project Course) (1 Unit)

(a) Course Assignments

In this component of Year's Work students are required to complete assignments relating to Level 1 courses. Through these assignments students will develop the following "generic competencies/transferable skills": group problem-solving and team-work competencies; oral and written presentation skills; and computer skills.

(b) Computer Skills

In this component of Year's Work students are required to utilise a computer based training package to teach themselves the following computer applications: Windows, Word, Excel and Power-point.

ECON 1109 Principles of Microeconomics (1 unit)

Elementary microeconomics: introduction to supply, demand and markets. Economic decision-making by households: Demand, labour supply, etc. The economics of the firm: production, costs, output under competitive and monopolistic conditions. Market failure and the role of government.

ECON 1104 Principles of Macroeconomics (2 units)

National income accounting. The basic income-expenditure model; principles of fiscal and monetary policy; exchange rates and balance of payments; economic growth - a brief introduction and overview.

ECON 1108 Socio-Economic Institutions and Theory (2 units)

The course will draw upon the disciplines of sociology and cultural anthropology to discuss the history of socio-economic institutions and the theories, which attempt to explain their evolution and functioning, starting with the Industrial Revolution. The course will discuss the changing nature of work, of technology, of organisations and of social structures in Indo-European and other cultures from a variety of perspective, e.g., views of social organisations as inherently conflictual/dominance mechanisms versus views as inherently collaborative or mixed forms. Coverage will include a historical perspective on the European Community, the motivation, beliefs and interest of its founders and the extent of consistency and change in their original vision.

MATH 1703 Mathematics (2 units)

Finite Mathematics:

Description matrices, systems of linear equations, determinants, inverse matrices, application of matrix theory, Markov chains.

Calculus:

Description functions, continuity, differentiation, maxima and minima. Partial derivatives, maxima and minima of functions of more than one variable. Lagrange multipliers.

MIS 1001 Business Statistics (2 units)

Introduction to Probability and Statistics for Business.

Descriptive statistics (means, variances, frequency distributions, constructing graphs and tables). Probability theory and probability distributions, including uniform, binomial, normal, t-distribution, chi-squared and F-distribution. Decision-making under uncertainty and Bayes' law. Sampling with and without replacement. Classical hypothesis testing with applications. Analysis of variance. Multivariate ordinary least squares model. R-squared, t-tests of regression co-efficients, Durbin-Watson statistic, autocorrelation, heteroskedasticity. Time-series models and forecasting models, including stochastic processes. Applications to quality control. (Optional) principal components and factor analysis.

MIS 1008 Introduction to Computers and Information Systems (1 unit)

In today's competitive and complex business environments, information systems (IS) and information technology (IT) are essential tools for business organisations. Consequently, computers and information systems have become an important part of our everyday work and social environments. As members of society, it is important to understand what computers and information systems are all about. As future business professionals, it is especially important to know how to use and apply these technologies. The objectives of this course are to provide students with basic knowledge about computers and information systems, and to help them develop the skills needed to use and take advantage of these technologies. The course is comprised of two hours of lectures plus two hours of practical "hands-on" tutorials per week. The topics covered include an overview of computer hardware, operating and applications software, word-processing, spreadsheet design, software development, an introduction to the role of information and information systems in business, and discussion of the social impacts of computing.

SECOND YEAR (LEVEL 2) COURSES

ACC 2001 Management Accounting

Accountant's role in the organisation. Classification of costs. Job costs; process costs; analysis of cost behaviour; cost-volume-profit analysis. Budget and profit planning; systems design; responsibility accounting and motivation, standard costs; flexible budgets; relevant costs for decision making.

ACC 2004 Financial Accounting 2

Corporate governance, financial statement analysis, financial reporting environment, preparation of published accounts, reporting financial performance (FRS 3), traditional accounting conventions, standard setting process, accounting principles, fixed assets, stocks, intangibles, post balance sheet events and contingencies, economic valuation concepts, environmental and social reporting.

BMGT 2001 Business Logistics and Operations Management

This course is designed to provide students with an understanding of how the modern product is created and delivered. The main topics are as follows: approaches to product design; options for process design; techniques for production capacity planning; structure of facility location decisions; management of physical procurement, the sourcing, purchasing and handling of materials; principles of production scheduling, push versus pull systems, materials requirements planning (MRP), lean manufacturing; the management of physical distribution channel design, customer service goals, trends in supplier-buyer relationships, just-in-time (JIT) delivery principles; inventory management; the use of quantitative techniques in supply chain management; the role of value chains and networks in competitive strategy; advanced manufacturing concepts; innovation and the management of technology.

ECON 2280 Intermediate Microeconomics

The theory of consumer and company behaviour. These theoretical tools are used to show the implications for consumer and producer welfare of different market structures (competition, monopoly, oligopoly). The circumstances when a market economy will operate efficiently, and when it will fail to do so, and the economic role of government, are also discussed.

FIN 2001 Finance

Joint Stock Company. Principles of taxation. Present values and wealth. Investment appraisal. Value additivity. The cost of capital. Portfolio Theory. Risk versus Return. Sources of Finance. Agency theory. Gearing. Capital structure. Dividend decision. Financial analysis and planning. Working capital management. Valuation of options. Mergers and takeovers. International financial management. Valuation of companies.

HRM 2001 Managing Employee Relations

This series of lectures will introduce students to management-employee relations at the collective and at the individual level. At the collective level, it will consider the attitudes and goals and organisation of the parties, the framework of law within which industrial relations is conducted, the working practices and procedures adopted by the parties, and some recent trends and developments in industrial relations in Ireland, including the growing emphasis on strategic approaches to the management of industrial relations. At the individual level, the following topics will be examined: the nature/changing nature of work, managing flexible organisations and the evolution of the personnel function in contributing

to corporate effectiveness; strategies choice facing the personnel function in managing workforces; implementing personnel objectives in today's organisations. The objectives, role and functions of the personnel department will also be reviewed.

MIS 2001 Database Systems Development and Information Management

Information is a critical resource for business organisations that, like other critical organisational resources, must be well managed. This course examines the business, organisational and technical issues of information management. At the technical level, the course focuses on the use of relational database management tools and techniques for supporting data management and information systems development. There is a substantial practical component to the course, involving the use of contemporary database management software and programming tools to develop database and information systems.

MKT 2001 Marketing

Marketing is a concern for all people and organisations. We all live by exchanging something. Marketing is the study of exchange processes in society: how transactions are initiated, motivated, facilitated and completed. The topics covered in the course are: the role of marketing in society; the scope of marketing in the organisation; analytical methods used in marketing analysis; understanding consumer, industrial and service markets; understanding and analysing competitors and informing marketing decisions.

<p style="text-align: center;">THIRD YEAR (LEVEL 3) PROGRAMME CORE, MODE CORE AND ELECTIVE COURSES</p>

ACC 3001 Financial Accounting 3

Accounting for groups: holding, subsidiary and associated companies; consolidated balance sheets, consolidated profit and loss accounts; goodwill; statutory, stock exchange and professional requirements; presenting the results of operations. Foreign currency translation. Accounting for leases and hire purchase transactions.

ACC 3004 Accounting Theory and Contemporary Issues

The objectives of financial statements; the conceptual framework; measurement of assets, liabilities, revenues and expenses; income measurement; accounting for inflation; the accounting standard setting process; financial accounting in the European Union.

ACC 3007 Cost Management

The role of management accounting and the search for relevant information including the *Information Mosaic*. The development and history of management accounting. Emerging themes in cost/management accounting including customer, competitor and quality focus and professional ethics. Financial and non-financial information including the *Balanced Scorecard*.

Cost objects and different cost classification systems including the distinction between 'cost' and 'expense'. The presentation of cost statements. Value added and non-value added activities and value analysis. Modern cost structures. Cost management - a cross functional perspective.

The importance of stock valuation in profit determination together with absorption versus direct costing. Cost assignment with the difference and importance of cost apportionment and allocation. Methods of cost apportionment including service department apportionments. The costing of joint and by products for product costing and decision making purposes. The issues concerning overhead absorption rates (OHARs) including plant wide or departmental OHARs, levels of activity and selection of cost drivers.

Traditional and contemporary cost management systems. Activity drivers and cost behaviour. Activity based costing including research findings on ABC and the use of activities and cost drivers for costing. The phenomenon of under/over-recovery of overheads and their disposition. Cost management and control of materials, labour and overheads. Recording and reconciling cost flows including backflush accounting. The nature of job costing and pricing policies and methods. The paradox of 'pricing for profit' but making a loss. Process costing methods (FIFO and Average) including spoilage.

World Class Manufacturing (WCM) including JIT systems and implications for management accounting practice. Performance measurement including quality and cost of quality reports. Activity based cost management and recent developments in ABC including customer profitability. Internal and external benchmarking. Strategic cost management including creating and sustaining a competitive advantage. Value-chain framework, linkages and activities. International issues in cost management. Research findings on cost management systems.

ACC 3010 Advanced Management Accounting

Decision making in structured and unstructured situations and professional ethics. Cost analysis and relevant costs for decision making and profit planning in "what if" situations. Accounting statements in contribution format and their relevance in decision making. Establishing cost relationships in linear and non-linear situations including the learning curve. Tests of linearity and confidence intervals. Decision making situations including pricing, special order situations, slack capacity, new products and make or buy decisions. Target costing. Non-quantifiable factors and their relevance in managerial decision making. The concept of a limiting factor and the decision matrix involving products and limiting factors. Computer applications of linear programming and sensitivity analysis. Limitations of linear programming. Capital investment decisions.

The concept of uncertainty/risk and its relevance to managerial decision making. The construction of payoff tables and criteria for evaluation: expected monetary value (EMV), maximax, maximin and least regret.

The structure and process of management control. Levers of control. The control decision point and the control action point. Achieving financial control through budgets. Contemporary responsibility accounting and behavioural dimensions of control. Preparation of operational budgets and review of the master budget. Zero based budgeting and flexible budgeting for financial control.

Variance calculation and reporting. Revenue variances - operational or strategic implications. Setting standard costs, direct cost and overhead variances. Absorption costing/direct costing - the profit implications. Profit analysis and the variance investigation decision.

The control structure. Different structures including divisional or strategic business units (SBUs). The issue of decentralisation and centralisation. Methods of performance evaluation including the Balanced Scorecard.

Transfer pricing including profit switching. Deterministic models for setting transfer prices. Macro economic implications of profit switching prices.

Miscellaneous management accounting topics including competitor and environmental analysis, customer profitability and supplier performance, and the importance of product life. World Class Manufacturing (WCM) including JIT systems and the accounting implications. Research findings on management accounting practices

ACC 3013 Taxation

The role of taxation in the economy; differing systems of taxation; definition of the tax base; income versus capital. Residence and domicile; sources of income; basis of assessment; computation of taxable income; reliefs and allowances. Capital Gains Tax: definitions; reliefs, allowances and exemptions. Capital Acquisitions Tax: gifts and inheritances; basis of assessment. Corporation Tax: taxable profits; close companies and distributions. Value Added Tax: taxable transactions; operation of the system.

ACC 3017 Company Law

Formation of partnerships; relations between partners; admission and retirement of partners; dissolution of partnership. Formation and incorporation of companies; memorandum of association and *ultra vires*; articles of association; share capital and securities; directors; meetings; minorities; auditors; liquidations and receiverships. Economic torts; conspiracy; intimidation; inducement of breach of contract; trade disputes; fraud and injurious falsehood; employers' liability; conflict of laws; retention of title clauses.

BMGT 3001 Strategy Formulation and Implementation

The concepts of general management and corporate strategy. Models for strategy formulation. Analysis of industries and competitors. Analysis of corporate resources and competitive advantage. Identification and evaluation of strategic alternatives including expansion, diversification and retrenchment. The implementation of strategy. The design of policies and procedures for strategy implementation. Review of current research on the work and behaviour of senior managers in Ireland and elsewhere. Implications of new techniques and practices generally for the management of business enterprises.

BMGT 3004 Ireland in Europe

This course will explore the development of the Irish economy and business in the context of the European Union. The restructuring of the economy following accession. The challenges and opportunities of integration and globalization. The interaction between domestic and foreign influences on business development. The emerging Irish model of development. The transformation of indigenous enterprise.

BMGT 3005 Enterprise Development, Entrepreneurship and Innovation

Strategic positioning of the new firm; preparing the plans for marketing, operations, people and finance. The course will also deal with new venture launch, corporate renewal and corporate turnaround. Models of the new venture formation process; entrepreneurs; new business ideas; innovation; environmental analysis; supports and incentives for entrepreneurship. The course will include lectures, case studies and an individual project.

BMGT 3008 Management of Manufacturing Systems

New product development; process choice and design; capacity planning; plant location and layout; productivity and performance; management of operations; aggregate production planning; policy and strategic issues in manufacturing.

BMGT 3011 Management of Services

Categorisation of services; process perspective; facility planning and location decisions; management of service operations; managing customer service quality; current trends and strategic issues in service design and delivery.

BMGT 3014 Value Chain Management

Elements of production systems; trends in vertical integration; physical procurement processes; physical distribution channels; demand forecasting and order processing; overall design of the value chain to achieve and maintain competitiveness.

BMGT 3017 Management of Innovation

Nature and scope of innovation and technology management at the level of the firm. Technology and industry structure. Technology and competitiveness. Integrating technology into corporate strategy.

BMGT 3020 Quality Management

Contemporary perspectives; design of quality goals, information feedback and control systems; product and process improvement cycles; motivation and reward; organisational implications; total quality management and international standards.

BMGT 3023 Managing Business Ethics

This course will cover methods of dealing with ethical issues in a constructive way in real business situations. As future managers, students will gain an awareness of contemporary ethical issues that often underlie general business actions and affect subsequent organisational performance. Some examples of topics examined: decision making, personal integrity, conflicts of interest, organisational effectiveness, acquisitions and restructuring, employee rights and relations, insider trading, advertising, product safety, business practices and control, doing business abroad.

BMGT 3026 Managing Change

Change and its causes. Unplanned change. Models and processes of planned organisational change. Open systems theory and its relevance to organisations. The diagnosis of organisational problems. Overview of human process, techno-structural, human resource and strategic change interventions. Selecting interventions. Implementing planned change in organisations. Strategic change.

BMGT 3029 International Business

The international business environment; internationalisation process of the firm; economic and political systems; human and cultural environment; trade theory; management and organisation of international business; industrial environments and global strategies; global business alliances; information and control systems for global business; political risk; multinationals in Ireland. Global competition; strategic alliances; the competitive advantage of nations; business with industrialised, developing and historically planned economies; international finance; role of information technology; structure in international organisations.

BMGT 3032 European Industry and Business Enterprise

The EU competitiveness in the world economy; the impact of EMU on trade and industry; internal market-industrial progress and prospects; importance, progress and prospects of selected industrial sectors in the major nations of the EEA; the role of small and medium enterprise; industrial and competition policies; pattern of mergers and acquisitions; the impact of inward investment; high and low growth sectors; the evolution of state owned enterprise; developments in the former command economies of Europe.

BMGT 3035 Institutions, Administration and Politics, Policy-making of the EU

An examination of the origins and evolution of the European Union. The factors which led to the enactment of the Treaty of Rome. Developments in the EU since the Treaty. The institutions of the EU: their role, functions and power. The impact of European law on business. The course will also deal with the origins, institutions, policy-making process and policy issues of the European Union. Particular attention will be paid to competition policy, the completion of the internal market, trade policy, industrial policy and monetary integration and their impact on the European business environment.

BMGT 3038 Public Administration, Public Finance and Government Framework

Philosophical approaches to public administration; the civil service and state-sponsored bodies; local government; public finance; co-ordination, planning and control in central government. The Devlin Report and the civil service. The White Papers and Reports on Local Government Reform. The rise and decline of regionalism. Reform and restructuring the public service - the experience in Ireland and other OECD states. Privatisation. The citizen and the state: An examination of measures to improve citizen/administration relations in the developed state. Improving public financial management. Public policy development: The State and planning.

BMGT 3041 Transport and Materials Management

Role of transport; structure of the transport sector; regulation and competition; trends in business logistics; resource costs in transport; fleet productivity and vehicle scheduling; warehouse and stock management; logistics control systems.

ECON 3180 Applied Econometrics I

This course is an introduction to econometric techniques. The core section of the course relates to methods of estimating single equations using multiple regression.

ECON 3181 Applied Econometrics II

This course applies the techniques covered in ECON 3180 to test the predictions of models frequently used in economics and finance. Topics include applications of the CAPM, estimating consumer demand functions, and the relationship between advertising and sales. The course makes extensive use of UCD microcomputer facilities.

ECON 3182 Industrial/Managerial Economics

This course is concerned with the applications of economic principles and methodologies in the decision-making process within the firm or organisation. It seeks to establish rules and principles to facilitate the attainment of the desired economic goals of management.

ECON 3183 Macroeconomics

This course is a theoretical macroeconomics course. The focus is on open economy macro, covering fixed and flexible exchange rates. The topics for discussion include: the intertemporal budget constraint; labour markets; economic growth; money, money demand and monetary policy; aggregate demand and aggregate supply; fiscal policy and the theory of economic stabilisation.

ECON 3184 International Monetary Economics

This course will cover four main areas: (i) the balance of payments and the current account, (ii) exchange rate determination under floating rates, (iii) macroeconomic policy under fixed and floating rates, and (iv) the costs and benefits of exchange rate independence.

ECON 3185 International Economics (Trade)

This course examines theoretical and policy aspects of international trade. In particular, it is concerned with such issues as why trade takes place, the analysis of the benefits that accrue from trade and the welfare effects of protection and economic integration.

ECON 3186 Public Sector Economics

This course analyses the level and composition of public sector production, the efficiency of non-profit public sector firms and the growth of the public sector. In addition, it examines the financing of the public sector and the economic aspects of the organisation of government.

ECON 3187 Applied Macroeconomics

This course is an applied course which examines the performance of the economy and considers the major policy issues confronting the government. The course looks at fiscal, monetary, exchange rate, incomes, industrial, factor and product market policies. The factors affecting the performance of the economy in the long run and the short run are also considered.

FIN 3001 Aspects of Financial Theory

This course introduces students to the main emphases of modern financial theory with particular reference to capital market consumption and investment decisions; utility theory; portfolio optimisation, equilibrium financial assets, pricing models and the pricing of contingent claims.

FIN 3006 Investment and Portfolio Management

This course is intended to give a broad appreciation of security analysis and portfolio management. Topics to be covered include: CAPM, APT and security market pricing, option pricing models, portfolio theory, application to domestic and international markets, risk management for various asset categories.

FIN 3011 Financial Institution Management

The course deals with the management of financial institutions with special emphasis on the following: banking and financial institution theories, bank regulation, risk management in banking, strategic management, asset liability management, bank lending, capital and liquidity management and global banking.

FIN 3015 Treasury Management

The course is designed to provide students with a practical understanding of treasury management. Topics include: interest rate and interest rate risk analysis, foreign exchange and exchange rate risk analysis, securities investment and derivative products analysis.

FIN 3019 Financial Management

This is a case study course applying the techniques learned by students in FIN2001. Topics include financial analysis and planning, cost of capital, capital structure, project appraisal, working capital management and mergers and acquisitions.

FIN 3023 International Financial Management

As the international company becomes the norm rather than the exception, the need to internationalise the tools of financial analysis is apparent. The objective of this course is to provide a conceptual framework within which the key financial decisions of the multinational firm can be analysed.

FIN 3028 Nature and Role of Insurance Markets

Life and general classifications, compulsory and voluntary, mixed insurance markets, market characteristics (concentration levels, penetration), regulatory structures, market participants, economics of insurance.

FIN 3031 Insurance Claims and Underwriting

The underwriting cycle, ratio analysis, claims process, loss adjustment, loss assessment, premium determination, regulatory requirements for claims management.

FIN 3034 Insurance Regulation

Irish Insurance Law, Insurance Acts 1909-1994, supervisory bodies and powers, authorisation requirements, European law, the framework directives, investment intermediaries legislation.

FIN 3037 Reinsurance

Market participants, captive insurance, reinsurance, facultative and treaty. IFSC structure, taxation, reinsurance regulation in Ireland, EU reinsurance regulation, specific reinsurance issues (property, casualty, marine).

FIN 3040 Pension Fund Management

Types of pension funds, state benefits, contributions and benefits, law of pension funds, taxation of pension funds, AVCs, ageing population, Pay-As-You-Go, funded schemes.

HRM 3001 Human Resource Management Techniques

The course is primarily concerned with providing an examination of the specialist human resource functions within Irish organisations: human resource planning, recruitment and selection, job evaluation, performance appraisal, rewards, an understanding of issues such as health and safety, welfare and employment termination. All of the above will be assessed within the broader context of organisation change and development.

HRM 3004 European Industrial Relations and HRM

This course is designed to introduce students to current issues and developments in European industrial relations and human resource management. Students are first provided with an understanding of industrial relations systems in five European countries, namely Britain, France, Germany, Italy and Sweden. The second part of the course makes a comparative analysis of a number of key issues; the growth and decline of trade unions, the role of the state, employers' organisations, the impact of multinationals on countries' industrial relations systems and the move towards developing a 'Social Europe' within the EU. Attention will also be drawn to the implications of the European Work Council's Directive and a Working Time Directive.

HRM 3007 Negotiation and Conflict Resolution

This course focuses on the development of the student's analytical and judgemental skills as a foundation for sound negotiation practice. It aims to give students an understanding of the various processes which are typically at work when an industrial relations issue is under negotiation; it attempts to sensitise students to the different forces which can influence the behaviour of the parties; and it provides a comprehensive framework which allows evaluation at both the tactical and the strategic levels of analysis.

HRM 3010 Human Resource Development

How adults learn at work. Training and development within the organisation. The delivery of training and development. National policy and practice on management development. Topical issues. Future developments.

HRM 3013 The Management of Gender Relations in Employment

Topics covered will include: Labour market structures; women in the workplace; work and family dynamics; institutional initiatives to promote equality of opportunity; the law as a mechanism of change; the task of managing diversity in employment.

MIS 3001 Information Systems Development and Implementation

Information systems and information technology are essential resources for business organisations. This course begins by identifying the strategic and organisational roles of information technology, and then proceeds to examine the processes of information systems development (requirements analysis, methodologies, tools and techniques) and information systems implementation (approaches, roles, responsibilities, risk and change management). Students will be required to complete a major project involving the analysis, specification and implementation plan for an information system that satisfies a business or organisational need.

MIS 3004 Management of Information Systems

This course addresses the following topics:

Managing application portfolio resources; managing client/server systems; developing and managing customer expectations; problem, change and recovery management; managing centralised and distributed operations; network management. A major segment of the course will address the area of information systems security and control, to include:

- physical and logical security;
- hardware and software controls;
- encryption techniques;
- audit and security for networks and telecommunication-based systems;
- legal and ethical issues.

MIS 3007 Advanced Topics in Management Information Systems

This course addresses in particular emerging issues in management information systems, be they related to hardware, software, telecommunications, application philosophies or combinations of these. In recent years, the MIS landscape has been changed by technologies such as groupware, client/server architectures, object-oriented techniques in data modelling and systems development, workflow automation, the Internet, Intranet and Electronic Commerce and other emerging technologies. A number of these topics, not necessarily all of those listed above, will be covered in the course in an attempt to identify their structural characteristics and their applicability in the world of business. The course will have a practical orientation.

MIS 3010 Networking and Internet Applications

This course considers the integration of networked information systems and telecommunications using current and emerging technologies.

It extends conventional information systems theory by introducing the concepts of client/server distributed operations and open communications standards. These technologies are discussed within and beyond the organisation.

Topics include current networking standards and practices, networking and telecommunications hardware, software and integration, network management, Intranet and Internet, Electronic Commerce design issues and applications. The main technologies discussed will be illustrated with relevant project work.

MIS 3013 Decision Applications

This management science course reflects the fact that decision making in the real world involves uncertainty, individual value judgements and non-linear relationships. Topics include: decision theory, evaluation of information; utility functions, conflicting objectives; multi criteria decision analysis, trade-offs, relative importance; competitive decision making, games, Markov process; queueing; inventory; simulation; curve fitting; Lagrangian optimisation.

MIS 3019 Computer Applications

Computer systems; logic and architecture; problems, algorithms and programs; programming languages, compilers and interpreters; programming: control structures, data representation (structures), procedures, recursion; analysis of algorithms and programs.

MIS 3022 Software Design

Computer software plays an increasingly important role in all aspects of business. This course discusses the expectations that people have of software and introduces the techniques used to build and maintain high quality software. Topics on the course include: visual programming, structured programming concepts, object orientated programming, software reusability, automated programming tools, user interface design, program debugging and testing, documentation and maintenance.

Advanced techniques in visual programming are introduced. Students are required to undertake a number of practical assignments.

MIS 3027 Mathematical Decision Support Systems

The first part of this course focusses on the range of problems from both business and industry that can be formulated as mathematical models. A variety of solution procedures including: Simplex, Dual Simplex, Branch and Bound, Cutting Planes and the Balas Algorithm are introduced. A case study approach is used to examine real world problems, and these formulations are solved by computer packages.

The second part of the course introduces network models. Here a variety of problems are formulated and solved using network algorithms. The range of algorithms include: Network Tours, Shortest Path, Maximum Flow, Spanning Tree, the Minimum Cost Flow.

MKT 3001 Consumer and Buyer Behaviour

In the first part of this course, concern rests with consumer buying behaviour: what consumers buy, why they buy, when, where and how they buy. The course examines consumers as individuals, in their social and cultural setting, and in their decision-making processes. In the second part of the course, the buying behaviour of organisations, the network of relationships among buyers and sellers, partners and governments, how strategies are formed in industrial markets, and how the marketing mix for industrial products may be developed and implemented are examined.

MKT 3004 Services Marketing

This course examines the service economy, characteristics and classifications of services, theoretical models of service, measuring service quality, improving profitability with services marketing, services marketing mix, operations and human resource implications, relationship marketing, internal marketing.

MKT 3007 International Marketing

This course examines the international marketing environment, assesses the potential for products and services in the context of different cultures, risk and uncertainties and demonstrates how companies compete in international markets.

MKT 3010 Marketing Communications

Modern companies must manage complex marketing communications systems with their consumers, middlemen and various publics. This course examines the behavioural foundations of marketing communications, media advertising, sales promotion, direct marketing, public relations, personal selling and sales management.

MKT 3013 Marketing Research

This course develops skills in questionnaire design, observation techniques, the use of focus groups, acquisition and evaluation of secondary data, analysis and statistical techniques and report writing and presentation of results.

MKT 3016 Strategic Marketing Management

The purpose of this course is to examine how companies adapt and respond to a continuously changing marketplace. The strategic role of marketing, market opportunity analysis, relationships between corporate, business-level and marketing strategies, strategic marketing planning, implementing and controlling strategic marketing programmes are the topics examined.

DEGREE OF BACHELOR OF COMMERCE (INTERNATIONAL)

REGULATIONS

1. The Degree of Bachelor of Commerce (International) is a degree of the Faculty of Commerce offered in association with the language and literature departments of the Faculty of Arts.
2. Approved courses of study must be attended for at least eight semesters after matriculation.
3. The degree is offered in a unitised form and the terms used in this context are:
 - (i) A unit is a set of approximately 24 hours of lectures for non-semesterised courses and 36 hours of lectures for semesterised courses.
 - (ii) A course is composed of one or more units. Each course will be followed by an examination.
 - (iii) Please note the following definition of terms in relation to business courses:

Course: A series of lectures, associated course work (if any) and the examinations associated with the course.

Course Work: All essays, projects, mid-term examinations etc. that contribute towards the final mark for a course in addition to the final written examination paper.

Examination Offering: There are two examinations associated with each course. The first examination, termed the First Offering, held immediately after the course and the second examination, termed the Second Offering, held at a later date, normally at the end of the subsequent semester for semesterised courses and Autumn for non-semesterised courses.

Deferral of Examination: Where the first examination offering associated with a course is not taken *for whatever reason*.
 - (iv) Students who do not obtain the credits associated with a course by the second examination offering may be required to re-register for that course, re-attend, complete any assigned course work, pass the course examination and pay the associated fee.
 - (v) Credits will be given for each set of course units passed. Each level of the degree programme contains 60 credits (in accordance with European Union standards namely the European Credit Transfer System: ECTS), which are assigned as follows:

<i>Level 1</i>	<i>Credits</i>
ACC 1006 (3 units)	11.0
BMGT 1005 (2 units)	7.0
ECON 1115 (1 unit)	3.5
ECON 1116 (2 units)	7.0
MATH 1700 (2 units)	7.0
MIS 1007 (1 unit)	3.5
Language/Literature Courses (6 units)	<u>21.0</u>
	60.0

<i>Level 2</i>		<i>Credits</i>
BMGT 1004	(2 units)	7.5
ACC 2002	(1 unit)	6.0
FIN 2002	(1 unit)	6.0
HRM 2002	(1 unit)	6.0
{BMGT 2002	(1 unit)	
{ <i>or</i>		
{MIS 2002	(1 unit)	6.0
MKT 2002	(1 unit)	6.0
Language/Literature Courses (6 units)		<u>22.5</u>
		60.0
 <i>Year Abroad</i>		
Business Subjects†		60.0

† Students of the Irish option will be required to obtain approximately 40 ECTS business subject credits and 20 ECTS Scottish Gaelic language and literature credits in the host university. Changes to this ratio of credits may be made by the Director of the Programme from time to time.

Definition of ECTS: European Credit Transfer System 60 credits means a full year's work as defined by the host university.

All courses selected abroad must be notified to, and approved by, the Director of the BComm (International) programme.

<i>Level 3</i>		<i>Credits</i>
BMGT 3002	Strategy Formulation & Implementation (1 unit)	6.0
BMGT 3030	International Business (1 unit)	6.0
MKT 3008	International Marketing (1 unit)	6.0
	Elective 1 (1 unit)	6.0
	Elective 2 (1 unit)	6.0
Language/Literature Courses (including options - 6 units)		<u>30.0</u>
		60.0

Please Note: The above courses are prescribed for the academic year 2001/2002. Students should note that the courses listed for Levels 1, 2 and 3 for the academic year 2002/2003 and subsequent years may change, may be dropped or may be modified.

Students wishing to pursue the MAcc course must take those courses as prescribed by the Department of Accounting.

4. The degree comprises a number of courses which are given at four levels. Level 1 courses are offered at the commencement of the degree programme. These are followed by Level 2 courses. Courses taken at a counterpart university or business school abroad in the third year of study including courses in business, economics and statistics, are taken at a level as directed by the Faculty of Commerce. Level 3 courses are taken in the final year of the degree programme. Business Studies courses in Levels 2 (except BMGT 1004) and 3 are semesterised and examinations are held at the end of each course. Second offering examinations for first semester courses will be offered at the end of the second semester of the same year. The second offering examination for BMGT 1004 will be in Autumn of the same year.

The second offering examinations for the second semester examinations will take place at the end of the first semester of the following year. Language and literature examinations in Level 3 will only be offered in the Summer examinations (May/June). Level 3 repeat examinations in language and literature will not be offered to BComm (International) students until the following Summer. The academic requirements of the degree will be satisfied when all the stipulated courses have been passed as prescribed by these regulations and the regulations of the University.

The following refers to business courses:

Students should note that from the academic year 2000/2001 onwards, it is likely that second offering examinations for second semester courses of the previous academic year will be held in the first week of January and in the first week of the second semester.

5. *Progress from Level 1 to Level 2*

- (i) Students who obtain a total of 60 credits on the combined results of the Summer and Autumn examinations of the Level 1 courses are eligible for unrestricted entry into Level 2 courses.
- (ii) Students must pass all their Level 1 language and literature examinations (21 credits) before *attending* any language and literature courses at Level 2.
- (iii) Students who obtain less than 39 Level 1 business course credits on the combined results of the Summer and Autumn examinations of Level 1 may not enter Level 2 without the permission of the Faculty of Commerce.
- (iv) Students who obtain fewer than 14 business course credits in the combined results of the Summer and Autumn examinations of Level 1 may not remain in the BComm (International) programme.
- (v) All courses in B.Comm (International) Level 1 must be passed within two years of entering Level 1. Otherwise the student may not remain in the Faculty of Commerce.

Please Note: The Bachelor of Commerce (International) programme is currently in the process of review and it is likely that substantial changes will take place in the programme of study in Level 1, Level 2 and Level 3 from the academic year 2002/2003 onwards. Students who fail to achieve 60 credits in Level 1 by the second examination offering of the academic year 2001/2002 may not be in a position to take Level 1 examinations based on 2001/2002 courses in subsequent years. The provisions of Rule 10 will then apply.

6. *Progress from Level 2 to Year Abroad*

To progress from Level 2 to an approved university or business school abroad, students must have completed all Level 1 and Level 2 courses and have achieved 60 credits in Level 1, and a minimum of 31.5 business course credits in Level 2 (which must include 7.5 credits for the course BMGT 1004) and 22.5 language and literature credits.

7. *Progress from Year Abroad to Level 3 at University College Dublin*

Students must meet the following requirements before progressing to Level 3:

- (i) Achieve 60 credits in Level 1 and Level 2.

- (ii) Pass their approved course of study at the counterpart university or business school. Where course(s) and the associated examination(s) (and repeats) at the counterpart university or business school are not passed, students are required to sit and pass equivalent or nominated course(s) in UCD after the student has returned to UCD.
8. Students may not attend courses and may not take examinations in courses from more than two consecutive levels in any one academic year.
9. Honours in the degree will be awarded based on Level 3 marks.
10. Students who do not obtain the credits associated with a course by the second examination offering may be required to re-register for that course and pay the associated fee. Students should note that courses may change from year to year, may not be offered in certain years, and may be dropped entirely from the programme. This will require the substitution of a course(s) by additional course(s) and will entail re-registration, re-attendance and the payment of the appropriate fees.

The following refers to business courses:

- Those students who do not obtain credits associated with a course by the second examination offering in their first cycle of registration for that course, may find that subsequent examination offerings, if any, may not be held at a time which is convenient and they may also find that these subsequent examination offerings may be timetabled at the very same time as other examination offerings which they may still need to take.
11. A student's choice of Level 3 electives must be made in writing at the end of the academic year abroad. Permission to attempt the examination at the end of any Level 3 course is contingent on the student satisfying the minimum attendance requirement of the course. The minimum attendance requirement of a course cannot be met if a student transfers into the course later than two weeks after the start of that course. Thus, no Level 3 student can attempt an examination unless the student was enrolled in that course no later than *two* weeks after the start of the course. Formal attendance at a course will be deemed to have commenced when Faculty records show that the student is enrolled for the course.
12. *Course Work for Business Courses*
Where a mark is given for course work, a pass mark will not be awarded for the course unless at least 35% is attained in the written examination in that course.
The course work mark shall only be counted for the first examination offering of any course. The second offering examination mark shall therefore be based entirely on the written second offering examination paper.
13. For a repeated Level 2 business course, the mark used for degree honours classification will be the result of the successfully repeated examination. For a repeated Level 3 business course, the mark used for degree honours classification will be the result of the successfully repeated examination.

**SYLLABUS OF COURSES FOR THE DEGREE OF BACHELOR OF
COMMERCE (INTERNATIONAL)**

***PLEASE NOTE: SHOULD YOU REQUIRE A MORE DETAILED SYLLABUS ON
LANGUAGE AND LITERATURE COURSES THAN IS PROVIDED IN THIS
BOOKLET, PLEASE CONSULT THE FACULTY OF ARTS
UNDERGRADUATE SYLLABUS BOOKLET.***

FIRST YEAR (LEVEL 1) COURSES

The courses of Level 1 are:

ACC	1006	Financial Accounting 1 (3 units)
BMGT	1005	Management Principles and Business Environment (2 units)
ECON	1115	Principles of Microeconomics (1 unit)
ECON	1116	Principles of Macroeconomics (2 units)
MATH	1700	Mathematics (2 units)
MIS	1007	Introduction to Computers and Information Systems (1 unit)

FR 1400 French Language/Literature Courses

- French Language (2 units)
- Introduction to French Literature (2 units)
- France Actuelle (2 units)

IR 1400 Cúrsaí i dteanga agus i litríocht na Gaeilge

- Scribhneoireacht an lae inniu (1 aonad)
- Oidhreacht na Gaeilge (1 aonad)
- Cúlra na nualitriochta (1 aonad)
- Labhairt na Gaeilge }
} (3 aonad)
- Scriobh na Gaeilge }

GER 1400 German Language/Literature Courses

- German Language (3 units)
- Modern German Literature (2 units)
- German Language and Linguistics (1 unit)

ITAL 1400 Italian Language/Culture Courses

- Italian Language (3 units)
- Introduction to Italian History and Literary Prose (1 unit)
- Modern Italian Literature (2 units)

SPAN 1400 Spanish Language/Literature Courses

- Spanish Language (3 units)
- Introduction to Contemporary Spain (1 unit)
- Spanish Literature (2 units)

SECOND YEAR (LEVEL 2) COURSES

The courses of Level 2 are:

BMGT	1004	Organisational Behaviour (2 units)	
ACC	2002	Management Accounting (1 unit)	
BMGT	2002	Business Logistics and Operations Management (1 unit)	}
<i>or</i>			}
MIS	2002	Database Systems Development and Information Management (1 unit)	}
FIN	2002	Finance (1 unit)	
HRM	2002	Managing Employee Relations (1 unit)	
MKT	2002	Marketing (1 unit)	

FR 2400 French Language/Literature Courses

Français parlé et écrit (2 units)
Reading the Nineteenth Century - Core Course (2 units)
French Theatre – Core Course (1 unit)

And one optional course (1 unit each) from the following:

Introduction à l'Âge des Lumières (1 unit)
Textes clef du Moyen Âge et de la Renaissance (1 unit)

IR 2400 Cúrsaí i dteanga agus i litríocht na Gaeilge

Labhairt agus Scriobh na Gaeilge I agus II (1 aonad)
An Nualitríocht I agus II (1 aonad)
Teangeolaíocht na Gaeilge I agus II (1 aonad)
Litríocht na Gaeilge 1600-1900 I agus II (1 aonad)
An Litríocht bhéil I (0.5 aonad)
An Ghaeilge Chlasaiceach I agus II (1 aonad)
Gaeilge na hAlban I (0.5 aonad)

GER 2400 German Language/Literature Courses

German Language - Level 2 (2 units)
German Literature, 1750-1840 (2 units)
German History 1700-1848 approx (1 unit)
Finanzierung (1 unit)

ITAL 2400 Italian Language/Culture Courses

Italian Language (1.5 units)
Italian Language and Literary Culture (0.5 unit)
Italian Literary Texts (1 unit)
Italian Language (1.5 units)
Italian Language and Literary Culture (0.5 unit)
Italian Literary Texts (1 unit)

SPAN 2400 Spanish Language/Literature Courses

Spanish Language IIA (1 unit)
Spanish Language IIB (1 unit)
Modern Spanish Literature (1.5 units)
Spanish Historical Linguistics (0.5 unit)
Spanish Literature of the Golden Age (1.5 units)
Medieval Spanish Literature I (0.5 unit)

SWED 2400 Swedish Language/Literature Courses

Intensive Course: Swedish language (1 unit)
Swedish language: Utal, grammatik, ordforrat (2 units)
Introduction to the history of the Swedish language (1 unit)
Hapsburgs, Hohenzollern & Vasa Empires. The place of Sweden
in Pre-Napoleonic Europe (1 unit)
Introduction to Swedish cultural History (1 unit)

**THIRD YEAR (LEVEL 3) COURSES AT COUNTERPART
UNIVERSITIES/BUSINESS SCHOOLS**

During the year at the counterpart university/business school, students will take business courses to the value of 60 ECTS credits from the following list*:

General Business Management
Applied Micro-Economics
Business Statistics
Business Law
European Law
Banking
Company Audits
Marketing Research
Advertising and Communications
Financial Planning
Industrial Economics
International Trade
European Political Institutions

- * In the case of students taking the Irish option of the programme, they may take courses to the value of 20 ECTS credits from the subject area of Celtic Studies. The balance of 40 ECTS credits must come from business courses. This ratio of credits may be changed from time to time at the discretion of the Director of the Programme.

FOURTH YEAR (LEVEL 3) COURSES AT UNIVERSITY COLLEGE DUBLIN

The courses of Level 3 are:

BMGT	3002	Strategy Formulation and Implementation (1 unit)
BMGT	3030	International Business (1 unit)
MKT	3008	International Marketing (1 unit) plus two electives (2 units)

FR 3400 French Language/Literature Courses
Français parlé et écrit (2 units)

And four optional courses (two in each semester) from the following (1 unit each):

George Sand the Novelist
Tristan et Iseult
Texte et Image
Twentieth Century Women's Writing in French
The Language of Theatre
Le moi et le langage: Rousseau, Flaubert
Aspects de la Littérature courtoise
Modern Autobiography
Gender and Writing
Caribbean Writing in French
Le roman contemporain (après 1950)

IR 3400 Cúrsaí i dteanga agus i litríocht na Gaeilge
Labhairt, scríobh agus gramadach na Gaeilge III agus IV (1 aonad)
Teoiricí critice (0.5 aonad)
nó
Litríocht na Gaeilge Clasaicí I (0.5 aonad)
An Nualitríocht IV agus V (1 aonad)
Litríocht na Gaeilge 1600-1900 III agus IV (1 aonad)
An Litríocht bhéil III (0.5 aonad)
nó
An Ghaeilge Chlasaiceach III (0.5 aonad)
Gaeilge na hAlban II agus III (0.5 aonad)
Litríocht na Gaeilge Clasaicí II (0.5 aonad)
nó
Prós an 17ú hAois (0.5 aonad)
Gearrscéalta an Chadhnaigh (0.5 aonad)
nó
An Ghaeilge Chlasaiceach IV (0.5 aonad)

GER 3400 German Language/Literature Courses

Language Classes (Textstunde) (2 units)
Grundkurs Literatur (2 units)
Investitionsrechnung – [Special Course for BComm (International)
students only in Semester 1] (1 unit)

One course to be chosen from the following (1 unit each):

Gegenwartsdramen
Wiennese Drama around 1900: Arthur Schnitzler and
Hugo von Hofmannsthal
Deutschland 1871-1945
Natur und Katastrophe in Erzählungen des 19. Jahrhunderts
Sprachkritik und Sprachpflege seit dem 17. Jahrhundert

ITAL 3400 Italian Language/Culture Courses

Italian Language (1.5 units)
Aspects of Italian Cultural History (1.5 units)
Italian Language (1.5 units)
Aspects of Italian Cultural History (1.5 units)

SPAN 3400 Spanish Language/Literature Courses

Spanish Language (2 units)

Four courses to be chosen from the following (1 unit each):

Traducción literaria: teoría y práctica (1 unit)
Golden-Age Drama (1 unit)
Novel under Franco (1 units)
Medieval Spanish Literature II (1 unit)
Fiction, History and Story in Hispanic Narrative (1 unit)
La expresión escrita (1 unit)
Poetry of the Generation of 1927 (1 units)
Nineteenth-Century Novel (1 unit)
Ficción hispanoamericana contemporánea (1 unit)
Don Quijote I (0.5 units)
Romantic Drama (0.5 units)
The Origins of the Latin-American “Boom” Novel (0.5 units)
Historical Linguistics of Spanish (0.5 units)
Modern Spanish History (0.5 units)
Golden-Age History (0.5 units)

FIRST YEAR (LEVEL 1) COURSES

ACC 1006 Financial Accounting 1 (3 units)

Balance sheet equation; debit credit convention; income measurement; period and adjustments; journals and daybooks including control accounts; preparation of final accounts for retailers, manufacturers, sole traders and companies; published accounts; regulatory framework; companies acts requirements; cash flow statements; partnership accounts including admission and retirement of partners; changes in profit sharing ratios; final accounts; preparation of accounts from incomplete records; bank reconciliations; correction of errors.

BMGT 1005 Management Principles and Business Environment (2 units)

(a) Management Principles and the Functions of Business

Competent management is critical to the success of a business. Management is a complex subject in that it has to deal with people at work as well as handling all of the constraints and difficulties of operating in a dynamic environment. This introductory course leads the student through the historical development of management theory. It examines the job of the manager, the planning, organising, staffing, directing and controlling roles played by every manager. Having outlined varying tasks, which go to make up the manager's job, the course then examines the various functional areas of business where these tasks are performed. The functions examined are marketing, finance, manufacturing, personnel and industrial relations. The course is taught by the lecture method supplemented by readings.

(b) The Structure of Irish Business

The structure of output and employment in Irish business: Comparative structures of business in EU and other countries; analysis of the natural resource-based sectors, i.e. agribusiness, mining, oil and gas. Analysis of the manufacturing sectors and assessment of the role of foreign-based, indigenous and state firms; comparative analyses of the performance of various sectors in Ireland; international comparisons for manufacturing industry; analysis of the wholesale and retail sectors of distribution; analysis of the service sector in Irish business and its potential for development; assessment of the support structures for business in Ireland.

ECON 1115 Principles of Microeconomics (1 unit)

Elementary microeconomics: introduction to supply, demand and markets. Economic decision-making by households: Demand, labour supply, etc. The economics of the firm: production, costs, output under competitive and monopolistic conditions. Market failure and the role of government.

ECON 1116 Principles of Macroeconomics (2 units)

National income accounting. The basic income-expenditure model; principles of fiscal and monetary policy; exchange rates and balance of payments; economic growth - a brief introduction and overview.

MATH 1700 Mathematics (2 units)

Finite Mathematics:

Description matrices, systems of linear equations, determinants, inverse matrices, application of matrix theory, Markov chains.

Calculus:

Description functions, continuity, differentiation, maxima and minima. Partial derivatives, maxima and minima of functions of more than one variable. Lagrange multipliers.

MIS 1007 Introduction to Computers and Information Systems (1 unit)

In today's competitive and complex business environments, information systems (IS) and information technology (IT) are essential tools for business organisations. Consequently, computers and information systems have become an important part of our everyday work and social environments. As members of society, it is important to understand what computers and information systems are all about. As future business professionals, it is especially important to know how to use and apply these technologies. The objectives of this course are to provide students with basic knowledge about computers and information systems, and to help them develop the skills needed to use and take advantage of these technologies. The course is comprised of two hours of lectures plus two hours of practical "hands-on" tutorials per week. The topics covered include an overview of computer hardware, operating and applications software, word-processing, spreadsheet design, software development, an introduction to the role of information and information systems in business, and discussion of the social impacts of computing.

SECOND YEAR (LEVEL 2) COURSES

ACC 2002 Management Accounting

Accountant's role in the organisation. Classification of costs. Job costs; process costs; analysis of cost behaviour; cost-volume-profit analysis. Budget and profit planning; systems design; responsibility accounting and motivation, standard costs; flexible budgets; relevant costs for decision making.

BMGT 1004 Organisational Behaviour (2 units)*(a) Individual Behaviour*

Theories of motivation and satisfaction and their relation to performance. Practical approaches to motivation. Human abilities and aptitudes - their assessment and acquisition. Cognitive processes - perception, problem-solving and decision-making.

(b) Group Behaviour

Group formation and development; group structure; leadership; group processes - communication, motivation, decision-making, influence, conflict management.

BMGT 2002 Business Logistics and Operations Management

This course is designed to provide students with an understanding of how the modern product is created and delivered. The main topics are as follows: approaches to product design; options for process design; techniques for production capacity planning; structure of facility location decisions; management of physical procurement, the sourcing, purchasing and handling of materials; principles of production scheduling, push versus pull systems, materials requirements planning (MRP), lean manufacturing; the management of physical distribution channel design, customer service goals, trends in supplier-buyer relationships, just-in-time (JIT) delivery principles; inventory management; the use of quantitative techniques in supply chain management; the role of value chains and networks in competitive strategy; advanced manufacturing concepts; innovation and the management of technology.

FIN 2002 Finance

Joint Stock Company. Principles of taxation. Present values and wealth. Investment appraisal. Value additivity. The cost of capital. Portfolio Theory. Risk versus Return. Sources of Finance. Agency theory. Gearing. Capital structure. Dividend decision. Financial analysis and planning. Working capital management. Valuation of options. Mergers and takeovers. International financial management. Valuation of companies.

HRM 2002 Managing Employee Relations

This series of lectures will introduce students to management-employee relations at the collective and at the individual level. At the collective level, it will consider the attitudes and goals and organisation of the parties, the framework of law within which industrial relations is conducted, the working practices and procedures adopted by the parties, and some recent trends and developments in industrial relations in Ireland, including the growing emphasis on strategic approaches to the management of industrial relations. At the individual level, the following topics will be examined: the nature/changing nature of work, managing flexible organisations and the evolution of the personnel function in contributing to corporate effectiveness; strategies choice facing the personnel function in managing workforces; implementing personnel objectives in today's organisations. The objectives, role and functions of the personnel department will also be reviewed.

MIS 2002 Database Systems Development and Information Management

Information is a critical resource for business organisations that, like other critical organisational resources, must be well managed. This course examines the business, organisational and technical issues of information management. At the technical level, the course focuses on the use of relational database management tools and techniques for supporting data management and information systems development. There is a substantial practical component to the course, involving the use of contemporary database management software and programming tools to develop database and information systems.

MKT 2002 Marketing

Marketing is a concern for all people and organisations. We all live by exchanging something. Marketing is the study of exchange processes in society: how transactions are initiated, motivated, facilitated and completed. The topics covered in the course are: the role of marketing in society; the scope of marketing in the organisation; analytical methods used in marketing analysis; understanding consumer, industrial and service markets; understanding and analysing competitors and informing marketing decisions.

FOURTH YEAR (LEVEL 3) PROGRAMME CORE AND ELECTIVE COURSES
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ACC 3002 Financial Accounting 3

Accounting for groups: holding, subsidiary and associated companies; consolidated balance sheets, consolidated profit and loss accounts; goodwill; statutory, stock exchange and professional requirements; presenting the results of operations. Foreign currency translation. Accounting for leases and hire purchase transactions.

ACC 3005 Accounting Theory and Contemporary Issues

The objectives of financial statements; the conceptual framework; measurement of assets, liabilities, revenues and expenses; income measurement; accounting for inflation; the accounting standard setting process; financial accounting in the European Union.

ACC 3008 Cost Management

The role of management accounting and the search for relevant information including the *Information Mosaic*. The development and history of management accounting. Emerging themes in cost/management accounting including customer, competitor and quality focus and professional ethics. Financial and non-financial information including the *Balanced Scorecard*.

Cost objects and different cost classification systems including the distinction between 'cost' and 'expense'. The presentation of cost statements. Value added and non-value added activities and value analysis. Modern cost structures. Cost management - a cross functional perspective.

The importance of stock valuation in profit determination together with absorption versus direct costing. Cost assignment with the difference and importance of cost apportionment and allocation. Methods of cost apportionment including service department apportionments. The costing of joint and by products for product costing and decision making purposes. The issues concerning overhead absorption rates (OHARs) including plant wide or departmental OHARs, levels of activity and selection of cost drivers.

Traditional and contemporary cost management systems. Activity drivers and cost behaviour. Activity based costing including research findings on ABC and the use of activities and cost drivers for costing. The phenomenon of under/over-recovery of overheads and their disposition. Cost management and control of materials, labour and overheads. Recording and reconciling cost flows including backflush accounting. The nature of job costing and pricing policies and methods. The paradox of 'pricing for profit' but making a loss. Process costing methods (FIFO and Average) including spoilage.

World Class Manufacturing (WCM) including JIT systems and implications for management accounting practice. Performance measurement including quality and cost of quality reports. Activity based cost management and recent developments in ABC including customer profitability. Internal and external benchmarking. Strategic cost management including creating and sustaining a competitive advantage. Value-chain framework, linkages and activities. International issues in cost management. Research findings on cost management systems.

ACC 3011 Advanced Management Accounting

Decision making in structured and unstructured situations and professional ethics. Cost analysis and relevant costs for decision making and profit planning in "what if" situations. Accounting statements in contribution format and their relevance in decision making. Establishing cost relationships in linear and non-linear situations including the learning curve. Tests of linearity and confidence intervals. Decision making situations including pricing, special order situations, slack capacity, new products and make or buy decisions. Target costing. Non-quantifiable factors and their relevance in managerial decision making. The concept of a limiting factor and the decision matrix involving products and limiting factors. Computer applications of linear programming and sensitivity analysis. Limitations of linear programming. Capital investment decisions.

The concept of uncertainty/risk and its relevance to managerial decision making. The construction of payoff tables and criteria for evaluation: expected monetary value (EMV), maximax, maximin and least regret.

The structure and process of management control. Levers of control. The control decision point and the control action point. Achieving financial control through budgets. Contemporary responsibility accounting and behavioural dimensions of control. Preparation of operational budgets and review of the master budget. Zero based budgeting and flexible budgeting for financial control.

Variance calculation and reporting. Revenue variances - operational or strategic implications. Setting standard costs, direct cost and overhead variances. Absorption costing/direct costing - the profit implications. Profit analysis and the variance investigation decision.

The control structure. Different structures including divisional or strategic business units (SBUs). The issue of decentralisation and centralisation. Methods of performance evaluation including the Balanced Scorecard.

Transfer pricing including profit switching. Deterministic models for setting transfer prices. Macro economic implications of profit switching prices.

Miscellaneous management accounting topics including competitor and environmental analysis, customer profitability and supplier performance, and the importance of product life. World Class Manufacturing (WCM) including JIT systems and the accounting implications. Research findings on management accounting practices.

ACC 3014 Taxation

The role of taxation in the economy; differing systems of taxation; definition of the tax base; income versus capital. Residence and domicile; sources of income; basis of assessment; computation of taxable income; reliefs and allowances. Capital Gains Tax: definitions; reliefs, allowances and exemptions. Capital Acquisitions Tax: gifts and inheritances; basis of assessment. Corporation Tax: taxable profits; close companies and distributions. Value Added Tax: taxable transactions; operation of the system.

ACC 3018 Company Law

Formation of partnerships; relations between partners; admission and retirement of partners; dissolution of partnership. Formation and incorporation of companies; memorandum of association and *ultra vires*; articles of association; share capital and securities; directors; meetings; minorities; auditors; liquidations and receiverships. Economic torts; conspiracy; intimidation; inducement of breach of contract; trade disputes; fraud and injurious falsehood; employers' liability; conflict of laws; retention of title clauses.

BMGT 3002 Strategy Formulation and Implementation

The concepts of general management and corporate strategy. Models for strategy formulation. Analysis of industries and competitors. Analysis of corporate resources and competitive advantage. Identification and evaluation of strategic alternatives including expansion, diversification and retrenchment. The implementation of strategy. The design of policies and procedures for strategy implementation. Review of current research on the work and behaviour of senior managers in Ireland and elsewhere. Implications of new techniques and practices generally for the management of business enterprises.

BMGT 3006 Enterprise Development, Entrepreneurship and Innovation

Strategic positioning of the new firm; preparing the plans for marketing, operations, people and finance. The course will also deal with new venture launch, corporate renewal and corporate turnaround. Models of the new venture formation process; entrepreneurs; new business ideas; innovation; environmental analysis; supports and incentives for entrepreneurship. The course will include lectures, case studies and an individual project.

BMGT 3009 Management of Manufacturing Systems

New product development; process choice and design; capacity planning; plant location and layout; productivity and performance; management of operations; aggregate production planning; policy and strategic issues in manufacturing.

BMGT 3012 Management of Services

Categorisation of services; process perspective; facility planning and location decisions; management of service operations; managing customer service quality; current trends and strategic issues in service design and delivery.

BMGT 3015 Value Chain Management

Elements of production systems; trends in vertical integration; physical procurement processes; physical distribution channels; demand forecasting and order processing; overall design of the value chain to achieve and maintain competitiveness.

BMGT 3018 Management of Innovation

Nature and scope of innovation and technology management at the level of the firm. Technology and industry structure. Technology and competitiveness. Integrating technology into corporate strategy.

BMGT 3021 Quality Management

Contemporary perspectives; design of quality goals, information feedback and control systems; product and process improvement cycles; motivation and reward; organisational implications; total quality management and international standards.

BMGT 3024 Managing Business Ethics

This course will cover methods of dealing with ethical issues in a constructive way in real business situations. As future managers, students will gain an awareness of contemporary ethical issues that often underlie general business actions and affect subsequent organisational performance. Some examples of topics examined: decision making, personal integrity, conflicts of interest, organisational effectiveness, acquisitions and restructuring, employee rights and relations, insider trading, advertising, product safety, business practices and control, doing business abroad.

BMGT 3027 Managing Change

Change and its causes. Unplanned change. Models and processes of planned organisational change. Open systems theory and its relevance to organisations. The diagnosis of organisational problems. Overview of human process, techno-structural, human resource and strategic change interventions. Selecting interventions. Implementing planned change in organisations. Strategic change.

BMGT 3030 International Business

The international business environment; internationalisation process of the firm; economic and political systems; human and cultural environment; trade theory; management and organisation of international business; industrial environments and global strategies; global business alliances; information and control systems for global business; political risk; multinationals in Ireland. Global competition; strategic alliances; the competitive advantage of nations; business with industrialised, developing and historically planned economies; international finance; role of information technology; structure in international organisations.

BMGT 3033 European Industry and Business Enterprise

The EU competitiveness in the world economy; the impact of EMU on trade and industry; internal market-industrial progress and prospects; importance, progress and prospects of selected industrial sectors in the major nations of the EEA; the role of small and medium enterprise; industrial and competition policies; pattern of mergers and acquisitions; the impact of inward investment; high and low growth sectors; the evolution of state owned enterprise; developments in the former command economies of Europe.

BMGT 3036 Institutions, Administration and Politics, Policy-making of the EU

An examination of the origins and evolution of the European Union. The factors which led to the enactment of the Treaty of Rome. Developments in the EU since the Treaty. The institutions of the EU: their role, functions and power. The impact of European law on business. The course will also deal with the origins, institutions, policy-making process and policy issues of the European Union. Particular attention will be paid to competition policy, the completion of the internal market, trade policy, industrial policy and monetary integration and their impact on the European business environment.

BMGT 3039 Public Administration, Public Finance and Government Framework

Philosophical approaches to public administration; the civil service and state-sponsored bodies; local government; public finance; co-ordination, planning and control in central government. The Devlin Report and the civil service. The White Papers and Reports on Local Government Reform. The rise and decline of regionalism. Reform and restructuring the public service - the experience in Ireland and other OECD states. Privatisation. The citizen and the state: An examination of measures to improve citizen/administration relations in the developed state. Improving public financial management. Public policy development: The State and planning.

BMGT 3042 Transport and Materials Management

Role of transport; structure of the transport sector; regulation and competition; trends in business logistics; resource costs in transport; fleet productivity and vehicle scheduling; warehouse and stock management; logistics control systems.

ECON 3280 Applied Econometrics I

This course is an introduction to econometric techniques. The core section of the course relates to methods of estimating single equations using multiple regression.

ECON 3281 Applied Econometrics II

This course applies the techniques covered in ECON 3280 to test the predictions of models frequently used in economics and finance. Topics include applications of the CAPM, estimating consumer demand functions, and the relationship between advertising and sales. The course makes extensive use of UCD microcomputer facilities.

ECON 3282 Industrial/Managerial Economics

This course is concerned with the applications of economic principles and methodologies in the decision-making process within the firm or organisation. It seeks to establish rules and principles to facilitate the attainment of the desired economic goals of management.

ECON 3283 Macroeconomics

This course is a theoretical macroeconomics course. The focus is on open economy macro, covering fixed and flexible exchange rates. The topics for discussion include: the intertemporal budget constraint; labour markets; economic growth; money, money demand and monetary policy; aggregate demand and aggregate supply; fiscal policy and the theory of economic stabilisation.

ECON 3284 International Monetary Economics

This course will cover four main areas: (i) the balance of payments and the current account, (ii) exchange rate determination under floating rates, (iii) macroeconomic policy under fixed and floating rates, and (iv) the costs and benefits of exchange rate independence.

ECON 3285 International Economics (Trade)

This course examines theoretical and policy aspects of international trade. In particular, it is concerned with such issues as why trade takes place, the analysis of the benefits that accrue from trade and the welfare effects of protection and economic integration.

ECON 3286 Public Sector Economics

This course analyses the level and composition of public sector production, the efficiency of non-profit public sector firms and the growth of the public sector. In addition, it examines the financing of the public sector and the economic aspects of the organisation of government.

ECON 3287 Applied Macroeconomics

This course is an applied course which examines the performance of the economy and considers the major policy issues confronting the government. The course looks at fiscal, monetary, exchange rate, incomes, industrial, factor and product market policies. The factors affecting the performance of the economy in the long run and the short run are also considered.

FIN 3002 Aspects of Financial Theory

This course introduces students to the main emphases of modern financial theory with particular reference to capital market consumption and investment decisions; utility theory; portfolio optimisation, equilibrium financial assets, pricing models and the pricing of contingent claims.

FIN 3007 Investment and Portfolio Management

This course is intended to give a broad appreciation of security analysis and portfolio management. Topics to be covered include: CAPM, APT and security market pricing, option pricing models, portfolio theory, application to domestic and international markets, risk management for various asset categories.

FIN 3012 Financial Institution Management

The course deals with the management of financial institutions with special emphasis on the following: banking and financial institution theories, bank regulation, risk management in banking, strategic management, asset liability management, bank lending, capital and liquidity management and global banking.

FIN 3016 Treasury Management

The course is designed to provide students with a practical understanding of treasury management. Topics include: interest rate and interest rate risk analysis, foreign exchange and exchange rate risk analysis, securities investment and derivative products analysis.

FIN 3020 Financial Management

This is a case study course applying the techniques learned by students in FIN2002. Topics include financial analysis and planning, cost of capital, capital structure, project appraisal, working capital management and mergers and acquisitions.

FIN 3024 International Financial Management

As the international company becomes the norm rather than the exception, the need to internationalise the tools of financial analysis is apparent. The objective of this course is to provide a conceptual framework within which the key financial decisions of the multinational firm can be analysed.

FIN 3029 Nature and Role of Insurance Markets

Life and general classifications, compulsory and voluntary, mixed insurance markets, market characteristics (concentration levels, penetration), regulatory structures, market participants, economics of insurance.

FIN 3032 Insurance Claims and Underwriting

The underwriting cycle, ratio analysis, claims process, loss adjustment, loss assessment, premium determination, regulatory requirements for claims management.

FIN 3035 Insurance Regulation

Irish Insurance Law, Insurance Acts 1909-1994, supervisory bodies and powers, authorisation requirements, European law, the framework directives, investment intermediaries legislation.

FIN 3038 Reinsurance

Market participants, captive insurance, reinsurance, facultative and treaty. IFSC structure, taxation, reinsurance regulation in Ireland, EU reinsurance regulation, specific reinsurance issues (property, casualty, marine).

FIN 3041 Pension Fund Management

Types of pension funds, state benefits, contributions and benefits, law of pension funds, taxation of pension funds, AVCs, ageing population, Pay-As-You-Go, funded schemes.

HRM 3002 Human Resource Management Techniques

The course is primarily concerned with providing an examination of the specialist human resource functions within Irish organisations: human resource planning, recruitment and selection, job evaluation, performance appraisal, rewards, an understanding of issues such as health and safety, welfare and employment termination. All of the above will be assessed within the broader context of organisation change and development.

HRM 3005 European Industrial Relations and HRM

This course is designed to introduce students to current issues and developments in European industrial relations and human resource management. Students are first provided with an understanding of industrial relations systems in five European countries, namely Britain, France, Germany, Italy and Sweden. The second part of the course makes a comparative analysis of a number of key issues; the growth and decline of trade unions, the role of the state, employers' organisations, the impact of multinationals on countries' industrial relations systems and the move towards developing a 'Social Europe' within the EU. Attention will also be drawn to the implications of the European Work Council's Directive and a Working Time Directive.

HRM 3008 Negotiation and Conflict Resolution

This course focuses on the development of the student's analytical and judgemental skills as a foundation for sound negotiation practice. It aims to give students an understanding of the various processes which are typically at work when an industrial relations issue is under negotiation; it attempts to sensitise students to the different forces which can influence the behaviour of the parties; and it provides a comprehensive framework which allows evaluation at both the tactical and the strategic levels of analysis.

HRM 3011 Human Resource Development

How adults learn at work. Training and development within the organisation. The delivery of training and development. National policy and practice on management development. Topical issues. Future developments.

HRM 3014 The Management of Gender Relations in Employment

Topics covered will include: Labour market structures; women in the workplace; work and family dynamics; institutional initiatives to promote equality of opportunity; the law as a mechanism of change; the task of managing diversity in employment.

MIS 3002 Information Systems Development and Implementation

Information systems and information technology are essential resources for business organisations. This course begins by identifying the strategic and organisational roles of information technology, and then proceeds to examine the processes of information systems development (requirements analysis, methodologies, tools and techniques) and information systems implementation (approaches, roles, responsibilities, risk and change management). Students will be required to complete a major project involving the analysis, specification and implementation plan for an information system that satisfies a business or organisational need.

MIS 3005 Management of Information Systems

This course addresses the following topics:

Managing application portfolio resources; managing client/server systems; developing and managing customer expectations; problem, change and recovery management; managing centralised and distributed operations; network management. A major segment of the course will address the area of information systems security and control, to include:

- physical and logical security;
- hardware and software controls;
- encryption techniques;
- audit and security for networks and telecommunication-based systems;
- legal and ethical issues.

MIS 3008 Advanced Topics in Management Information Systems

This course addresses in particular emerging issues in management information systems, be they related to hardware, software, telecommunications, application philosophies or combinations of these. In recent years, the MIS landscape has been changed by technologies such as groupware, client/server architectures, object-oriented techniques in data modelling and systems development, workflow automation, the Internet, Intranet and Electronic Commerce and other emerging technologies. A number of these topics, not necessarily all of those listed above, will be covered in the course in an attempt to identify their structural characteristics and their applicability in the world of business. The course will have a practical orientation.

MIS 3011 Networking and Internet Applications

This course considers the integration of networked information systems and telecommunications using current and emerging technologies.

It extends conventional information systems theory by introducing the concepts of client/server distributed operations and open communications standards. These technologies are discussed within and beyond the organisation.

Topics include current networking standards and practices, networking and telecommunications hardware, software and integration, network management, Intranet and Internet, Electronic Commerce design issues and applications. The main technologies discussed will be illustrated with relevant project work.

MIS 3014 Decision Applications

This management science course reflects the fact that decision making in the real world involves uncertainty, individual value judgements and non-linear relationships. Topics include: decision theory, evaluation of information; utility functions, conflicting objectives; multi criteria decision analysis, trade-offs, relative importance; competitive decision making, games, Markov process; queueing; inventory; simulation; curve fitting; Lagrangian optimisation.

MIS 3020 Computer Applications

Computer systems; logic and architecture; problems, algorithms and programs; programming languages, compilers and interpreters; programming: control structures, data representation (structures), procedures, recursion; analysis of algorithms and programs.

MIS 3023 Software Design

Computer software plays an increasingly important role in all aspects of business. This course discusses the expectations that people have of software and introduces the techniques used to build and maintain high quality software. Topics on the course include: visual programming, structured programming concepts, object orientated programming, software reusability, automated programming tools, user interface design, program debugging and testing, documentation and maintenance.

Advanced techniques in visual programming are introduced. Students are required to undertake a number of practical assignments.

MIS 3028 Mathematical Decision Support Systems

The first part of this course focusses on the range of problems from both business and industry that can be formulated as mathematical models. A variety of solution procedures including: Simplex, Dual Simplex, Branch and Bound, Cutting Planes and the Balas Algorithm are introduced. A case study approach is used to examine real world problems, and these formulations are solved by computer packages.

The second part of the course introduces network models. Here a variety of problems are formulated and solved using network algorithms. The range of algorithms include: Network Tours, Shortest Path, Maximum Flow, Spanning Tree, the Minimum Cost Flow.

MKT 3002 Consumer and Buyer Behaviour

In the first part of this course, concern rests with consumer buying behaviour: what consumers buy, why they buy, when, where and how they buy. The course examines consumers as individuals, in their social and cultural setting, and in their decision-making processes. In the second part of the course, the buying behaviour of organisations, the network of relationships among buyers and sellers, partners and governments, how strategies are formed in industrial markets, and how the marketing mix for industrial products may be developed and implemented are examined.

MKT 3005 Services Marketing

This course examines the service economy, characteristics and classifications of services, theoretical models of service, measuring service quality, improving profitability with services marketing, services marketing mix, operations and human resource implications, relationship marketing, internal marketing.

MKT 3008 International Marketing

This course examines the international marketing environment, assesses the potential for products and services in the context of different cultures, risk and uncertainties and demonstrates how companies compete in international markets.

MKT 3011 Marketing Communications

Modern companies must manage complex marketing communications systems with their consumers, middlemen and various publics. This course examines the behavioural foundations of marketing communications, media advertising, sales promotion, direct marketing, public relations, personal selling and sales management.

MKT 3014 Marketing Research

This course develops skills in questionnaire design, observation techniques, the use of focus groups, acquisition and evaluation of secondary data, analysis and statistical techniques and report writing and presentation of results.

MKT 3017 Strategic Marketing Management

The purpose of this course is to examine how companies adapt and respond to a continuously changing marketplace. The strategic role of marketing, market opportunity analysis, relationships between corporate, business-level and marketing strategies, strategic marketing planning, implementing and controlling strategic marketing programmes are the topics examined.

LANGUAGE SYLLABI: LEVEL 1

FR 1400 FRENCH COURSES

French Language (2 units)

This post-Leaving Certificate course concentrates on the written language. The aim of the course is to help students achieve a high level of comprehension of written French and a high standard of accuracy in writing French at a basic level. It is taught primarily through small-group work and in French. Students do regular work in grammar revision, *redaction* and *analyse de texts*. Each student must have the *Collins-Robert French Dictionary* and Jacqueline Ollivier, *Grammaire française*.

Introduction to French Literature (2 units)

This course will introduce students to French literature from the eighteenth century to the present day, through close study of a range of literary texts, representing prose fiction, poetry and drama. The course will seek to develop students' critical skills through textual analysis and through the broader exploration of themes and structures. The course is taught through weekly lectures and tutorials, some in English and some in French. The prescribed texts are: *An Anthology of French Poetry*; *An Anthology of French Short Stories* (both available from the French Department) and two plays to be confirmed.

France Actuelle (2 units)

Under the title of *La France actuelle*, this course introduces students to realities of present-day France. It is taught in French by native French speakers. Emphasis is on small-group work. This course is examined by a written examination which concentrates on knowledge of course content, and an oral examination which concentrates on the ability to communicate in spoken French. The prescribed text is Guy Michaud and Alain Kimmel, *Le nouveau Guide France* (Hachette, 1990).

IR 1400 CÚRSAÍ NA GAELIGE

Cúrsa cuimsitheach acadúil é siollabas na Nua-Ghaeilge a bhfuil mar aidhm leis eolas domhain a thabhairt ar an nGaeilge agus ar an oidhreacht liteartha agus chultúrtha a bhaineann léi. Sa chéad bhliain déantar staidéar téacsúil ar an scríbhneoireacht chomhaimseartha. Sa dara agus sa tríú bliain déantar cúrsa leanúnach céime i léann na Gaeilge idir theanga is litriocht.

Is í an Ghaeilge gnáth-theanga na Roinne agus is trí Ghaeilge a dhéantar an cúrsa iomlán. Éilítear caighdeán ard i labhairt agus i scríobh na teanga agus, mar sin, déantar cúram faoi leith de labhairt, scríobh agus ghramadach na Gaeilge sa chúrsa trí chéile. Tá cnuasach cuimsitheach ábhair sa Teanglann idir sheanchas, cheol is amhránaíocht ón uile cheantar Gaeltachta.

Scríbhneoireacht an lae inniu	(1 aonad)	
Oidhreacht na Gaeilge	(1 aonad)	
Cúlra na nualitricíochta	(1 aonad)	
Labhairt na Gaeilge	}	
		}
Scríobh na Gaeilge	(3 aonad)	

GER 1400 GERMAN COURSES

German Language (3 units)

Students will have three language classes per week throughout the year. This course follows a very focused and coherent programme. The year begins with an “Einstufungstest” which tests students’ ability in German. This will be used to assign students to a group which is appropriate for their level and needs.

Modern German Literature (2 units)

The lecture introduces students primarily to modern German literature. The lecture programme aims at enhancing students’ analytical skills by addressing the following themes: how to read in a foreign language; what is a narrative?; characterisation and narrative viewpoint; time and space in narratives; what is a drama?; what is a tragedy?; modern drama; language in poetry. The lecture programme will be supported by a literature seminar (2 hours per week) which explores the themes and topics covered by the lectures. Close reading of the core texts will be practised. Some secondary material will be discussed in class.

German Language and Linguistics (1 units)

This course aims at introducing first year students to basic concepts of linguistics (phonology, morphology, syntax and pragmatics) in order to enable them to analyse modern spoken and written German. For this reason all theoretical concepts will be explored with reference to examples from the German language. The course will be taught through English. This course will be backed up by practical tutorials.

ITAL 1400 ITALIAN COURSES

Italian Language (3 units)

This is a course in both written and spoken Italian. Its aim is to develop all four language skills but particularly three of them: Comprehension of written Italian, comprehension and self-expression in spoken Italian.

Introduction to Italian History and Literary Prose (1 unit)

The history course covers the period between the Risorgimento and the present day. Italian literary prose is introduced mainly by means of a sequence of short stories accompanied by English translation.

Modern Italian Literature (2 units)

This course focuses closely on a small number of twentieth-century literary texts, chosen partly for their representative value, partly for their linguistic accessibility and partly for their suitability as objects of literary study.

SPAN 1400 SPANISH COURSES

Spanish Language (3 units)

Language work, involving reading, writing, speaking and listening; the language laboratory will be used.

Introduction to Contemporary Spain (1 unit)

This course provides a brief introduction to Spain and to Spanish history and culture.

Spanish Literature (2 units)

This course provides an introduction to literature in Spanish. A set of prescribed literary texts will be examined. A list of these texts will be provided at the start of the session.

LANGUAGE SYLLABI: LEVEL 2

FR 2400 FRENCH COURSES

Français parlé et écrit (2 units)

This course, over two semesters, will help students to develop their language skills to a high level of competence and to approach the analytic study of language and its functioning.

Reading the Nineteenth Century - Core Course (2 units)

This core course, over two semesters, will deal with major developments in the novel in nineteenth century France.

Introduction to French Theatre - Core Course (1 unit)

This first semester core course introduces students to major examples of comedy and tragedy and to the analysis of dramatic texts.

Introduction à l'Âge des Lumières (1 unit)

Second semester literature/non-language option taught by weekly lectures and tutorials.

OR

Textes clef du Moyen Âge et de la Renaissance (1 unit)

Second semester literature/non-language option taught by weekly lectures and tutorials.

IR 2400 CÚRSAÍ NA GAELIGE

An Chéad Seimeastar:

Labhairt agus scríobh na Gaeilge I (0.5 aonad)

An Nualitríocht I (0.5 aonad)

Teangeolaíocht na Gaeilge I (0.5 aonad)

Litríocht na Gaeilge 1600-1900 I (0.5 aonad)

An Litríocht Bhéil I (0.5 aonad)

An Ghaeilge Chlasaiceach I (0.5 aonad)

An Dara Seimeastar:

Labhairt agus scríobh na Gaeilge II (0.5 aonad)

Litríocht na Gaeilge 1600-1900 II (0.5 aonad)

An Ghaeilge Chlasaiceach II (0.5 aonad)

Teangeolaíocht na Gaeilge II (0.5 aonad)

An Nualitríocht II (0.5 aonad)

Gaeilge na hAlban I (0.5 aonad)

GER 2400 GERMAN COURSES

German Language (2 units)

There will be 3 hours of language classes (Textstunden) per week in semester one, and 2 hours in semester two. In these Textstunden written and spoken language skills are practised, such as grammar, argumentation, narration, forms of summary and presentation. Furthermore, there will be some extra language remedial and conversation classes available.

German Literature, 1750-1840 (2 units)

All students attend this lecture which will deal with literary, philosophical, and cultural developments in the German-speaking world from the mid 18th to the mid 19th century. Particular attention will be given to an introduction to the Enlightenment, the question of individual autonomy, freedom, the change in the perception of God and nature, secularisation, alienation, and the idea of Germany as reflected in literature. The lecture programme will be supported by a literature seminar (2 hours per week) which explores the themes and topics covered by the lectures.

German History (1 unit)

This lecture which will focus on the development of the German-speaking world from the rise of Prussia in the mid 18th century to the foundation of the 2nd German Reich in 1871. We will look at Absolutism and Enlightenment, the impact of the French Revolution on Germany, the Napoleonic years, the Vormärz period and the revolution of 1848, the following restoration period and the arrival of Bismarck on the political stage.

Finanzierung (1 unit)

A specialised BWL course offered to BComm (International) students aiming at preparing students for their academic year abroad.

ITAL 2400 ITALIAN COURSES

Semester 1

Italian Language (1.5 units)

This course covers comprehension, translation from and into Italian, prose composition and conversation.

Italian Language and Literary Culture (0.5 unit)

This course examines the external (non-technical) history of the Italian language and of the cultural forms in which it manifested itself between its origins and the Renaissance.

Italian Literary Texts (1 unit)

This course covers Italian literary texts including Dante (*Vita nuova*), Calvino, Ginzburg and Sciascia.

Semester 2

Italian Language (1.5 units)

This course covers comprehension, translation from and into Italian, prose composition and conversation.

Italian Language and Literary Culture (0.5 unit)

This course examines the external (non-technical) history of the Italian language and of the cultural forms in which it has manifested itself between the Renaissance and the present.

Italian Literary Texts (1 unit)

Including Dante (*Inferno*), Petrarch (lyric poetry), and Manzoni (*I promessi sposi*).

SPAN 2400 SPANISH COURSES

Semester 1

Spanish Language (1 units)

Comprising grammar, translation, oral and practical Spanish.

Modern Literature in Spanish (1.5 units)

A course covering selected texts from major authors of the twentieth century. Texts prescribed for detailed study are in the following areas: (i) Novel; (ii) Verse; (iii) Contemporary Literature. A reduced version of this course is available for students who are taking Portuguese; either part (ii) or part (iii) of the course may be omitted.

Medieval Spanish Literature I (0.5 unit)

Semester 2

Spanish Language (1 unit)

A continuation of grammar, translation, oral and practical Spanish.

Spanish Literature of the Golden Age (1.5 units)

A course covering selected texts from major authors of the sixteenth and seventeenth centuries. Texts prescribed for detailed study are in the following areas: (i) Novel; (ii) Verse; (iii) Drama. A reduced version of this course is available for students who are taking Portuguese; either part (ii) or part (iii) of the course may be omitted.

Spanish Linguistics I (0.5 units)

A linguistic introduction to Spanish, concentrating on the phonetics and phonology of the modern language.

SWED 2400 SWEDISH COURSES

Intensive Course: Swedish language (1 unit)

Swedish language: Uttal, grammatik, ordforrat (2 units)

Introduction to the history of the Swedish language (1 unit)

Hapsburgs, Hohenzollern & Vasa Empires. The place of Sweden in Pre-Napoleonic Europe (1 unit)

Introduction to Swedish Cultural history (1 unit)

LANGUAGE SYLLABI: LEVEL 3

FR 3400 FRENCH COURSES

Français parlé et écrit (2 units)

This third-level course, over two semesters, places emphasis on translation techniques and on comparative analysis of French and English texts. Prerequisites: Français parlé et écrit.

George Sand the Novelist (1 unit)

This first semester option will study three of George Sand's most popular novels (1831-1846) and will relate them to the social changes and the literary and philosophical movements of the time.

Tristan et Iseult (1 unit)

Texte et Image (1 unit)

This option, over one semester, examines three novels and focuses on the relationship between the novel and art.

Twentieth Century Women's Writing in French (1 unit)

This option, over one semester, studies a variety of twentieth century texts written by women and focuses on the relationship between women and writing.

The Language of Theatre (1 unit)

This option, over one semester, investigates the developing notion of 'character' in seventeenth century French tragedy and comedy, with close study of plays by Molière and Racine.

Le moi et le langage: Rousseau, Flaubert (1 unit)

This option, over one semester, examines two texts, one autobiographical (Jean-Jacques Rousseau, *Les Confessions*), the other fictional (Gustave Flaubert, *L'Education sentimentale*), regarding them as broadly marking the beginning and the end of Romanticism in France. The course focuses on the relations of the individual and language in the two texts.

Aspects de la Littérature courtoise (1 unit)

This option, over one semester, provides an introduction to Arthurian romance and to the main aspects of 'courtly' ideology and literature.

Modern Autobiography (1 unit)

This option, over one semester, examines the state of autobiography as a literary genre and studies autobiographical writings by Sartre, Duras and Sarraute.

Gender and Writing (1 unit)

This option, over one semester, will approach three texts of both male and female authorship (Genet, Cixous and Duras) which are concerned with gender and which challenge the imagination of sexual difference in terms of opposition.

Caribbean Writing in French (1 unit)

This option, over one semester, examines texts by three writers of Caribbean origin (Saint-Jean Perse, Jacques Roumain and Simon Schwarzbart) and relates the texts to the complex issues arising from a colonial inheritance.

Le roman contemporain (après 1950) (1 unit)

This option, over one semester, examines experiments in the modern French novel as represented by Modiano, Tournier and Beckett.

Note: Courses are subject to change from year to year. A booklet is available from the French Department with detailed course descriptions and prescribed texts for the current degree programme.

IR 3400 CÚRSAÍ NA GAELIGE

An Chéad Seimeastar:

Labhairt, scríobh agus gramadach na Gaeilge III (0.5 aonad)

Teoiricí Critice I (0.5 aonad)

nó

Litríocht na Gaeilge Clasaicí I (0.5 aonad)

An Nualitríocht IV (0.5 aonad)

Litríocht na Gaeilge 1600-1900 III (0.5 aonad)

An Litríocht Bhéil III (0.5 aonad)

nó

An Ghaeilge Chlasaiceach III (0.5 aonad)

Gaeilge na hAlban II (0.5 aonad)

An Dara Seimeastar:

Labhairt, scríobh is gramadach na Gaeilge IV (0.5 aonad)

Litríocht na Gaeilge Clasaicí II (0.5 aonad)

nó

Prós an 17ú hAois (0.5 aonad)

Nualitríocht V (0.5 aonad)

Litríocht na Gaeilge 1600-1900 IV (0.5 aonad)

Gearrscéalta an Chadhnaigh (0.5 aonad)

nó

An Ghaeilge Chlasaiceach IV (0.5 aonad)

Gaeilge na hAlban III (0.5 aonad)

GER 3400 GERMAN COURSES

Language Classes (Textstunde)

This course is the core element of the language teaching in the final year in German. Students are grouped into classes on the basis of an ‘Einstufungstest’ at the beginning of the year. The course is structured around certain types of texts, registers and genres. Writing a “Kommentar” (writing a commentary), and “Erörterung” (essay in German) are the central written tasks. There is continuous assessment throughout the year (4 tests). In addition to these core elements, relevant grammatical topics are covered. Final year students are expected to enter the year with a sound knowledge of the German grammar.

Please note: As in all other years the Department operates a language barrier: if a student fails two of the language elements s/he does not pass the year.

Grundkurs Literatur This course covers German Literature from Realism to (Post-) Modernism. The Grundkurs in final year aims at introducing students not only to key authors and texts of the modernist period (Franz Kafka, Thomas Mann, Robert Walser, Bert Brecht etc.) but also to the way in which literary movements evolve, react to each other and respond to social changes. The course is therefore interdisciplinary: emphasising the interplay between text and context it examines the ways in which philosophical, psychological, political and historical discourses are reflected in literary texts. The lecture programme will be supported by a literature seminar (2 hours per week) which explores the themes and topics covered by the lectures. Close reading of the core texts will be practised. Students are expected to engage with secondary material.

Investitionsrechnung – Special Course for BComm (International) students only in Semester 1.

Elective Elements: Special Subjects (choice of 1 in Semester 2)

Gegenwartsdramen

In the contemporary age of mass media and communications technology, drama, as a basis for the theatre, has been subject to radical reconsideration. In this course we will be exploring a number of plays by some of the most significant German language dramatists of the 1980s and 1990s. We will focus our attention on their critique of modern society; the radical means which they employ to present social and personal identity; and their treatment of the thorny question of theatrical/ dramatic representation *per se*.

Viennese Drama around 1900: Arthur Schnitzler and Hugo von Hofmannsthal

Schnitzler and Hofmannsthal were central figures of Viennese Modernism around 1900. Their work constitutes an important contribution to modernist literature. The course will predominantly concentrate on their dramatic production but will occasionally consider other genres (narratives, poems etc.). The course is meant to be a widening and deepening of aspects dealt with in the Grundkurs.

Deutschland 1871-1945

This course focuses on the development of the German national identity between 1871, the birth of the 2nd German Reich, and 1945, the total defeat after the “total war” instigated by Adolf Hitler. The course will examine Germany’s changing national identities in this period and the idea of Germanness.

Natur und Katastrophe in Erzählungen des 19. Jahrhunderts

Natural catastrophes - earthquakes, landslides, fire and flooding - have always had a special place in the “writing” of culture. Starting with the Old Testament, stories of catastrophes can serve to either reinforce or to undermine the existing moral order. This option examines the representation of catastrophe as a borderline experience in terms of the relationship between human beings and nature, human sexual identity and bourgeois morality.

Sprachkritik und Sprachpflege seit dem 17. Jahrhundert

In this course we will be investigating attitudes towards language in Germany since the Baroque age. In particular, we will be concerned with finding out why attributes such as “good” and “bad” are given to language varieties and on what kind of evidence and opinions these attributes are based.

Note: Please note that the optional courses on offer change from year to year. Every effort is made to ensure a similar balance of courses but this cannot be guaranteed.

ITAL 3400 ITALIAN COURSES

Semester 1

Italian Language (1.5 units)

This is a third-level course covering comprehension, translation from and into Italian, prose composition and conversation.

Aspects of Italian Cultural History (1.5 units)

In this course, the student examines aspects of Italian cultural history including Dante (*Purgatorio*), eighteenth and early nineteenth century literature (Goldoni, Alfieri, Foscolo), and an optional area of study.

Semester 2

Italian Language (1.5 units)

This is a sequel to IT 311 and covers in greater detail comprehension, translation from and into Italian, prose composition and conversation.

Aspects of Italian Cultural History (1.5 units)

This course covers Ariosto (*Orlando furioso*), Machiavelli (political writings) Modernist Fiction and an optional area of study to be selected from the following:

- Italian Sociolinguistics
- Dante, *Paradiso*
- Leopardi
- Selected Writings of Luigi Pirandello
- Selected Twentieth-Century Women Writers.

N.B. These optional elements are not necessarily all available in any one year.

SPAN 3400 SPANISH COURSES

First Semester:

Spanish Language (1 unit)

Comprising grammar, translation, oral and practical Spanish.

Traducción literaria: teoría y práctica (1 unit)

Golden-Age Drama (1 unit)

Novel under Franco (1 units)

Medieval Spanish Literature II (1 unit)

Fiction, History and Story in Hispanic Narrative (1 unit)

La expresión escrita (1 unit)

Second Semester:

Spanish Language (1 units)

Comprising grammar, translation, oral and practical Spanish.

Poetry of the Generation of 1927 (1 units)

Nineteenth-Century Novel (1 unit)

Ficción hispanoamericana contemporánea (1 unit)

Don Quijote I (0.5 units)

Romantic Drama (0.5 units)

The Origins of the Latin-American “Boom” Novel (0.5 units)

Historical Linguistics of Spanish (0.5 units)

Modern Spanish History (0.5 units)

Golden-Age History (0.5 units)

Notes for Final-Year Students:

- Students must accumulate six units over two semesters.
- Courses Spanish Language courses are compulsory.
- Choice and combination of non-language courses will be made after consultation with the Spanish Department.
- Courses in Portuguese (0.5 units each) are available to day students of Spanish who attained an acceptable standard in the language component in both Spanish and Portuguese.
- The Spanish Department does not guarantee the availability of all courses in any given year, and reserves the right to re-allocate courses to different semesters.
- Details of prescribed texts are available from the Department.

DEGREE OF BACHELOR OF COMMERCE IN THE "CENTRO DE ESTUDIOS SUPERIORES UNIVERSITARIOS DE GALICIA" (CESUGA)

This programme is designed for applicants located in La Coruña, Galicia, Spain. The programme is offered through the medium of Spanish and English.

REGULATIONS

1. The Degree of Bachelor of Commerce is a primary degree in the Faculty of Commerce.
2. Approved courses of study must be attended for at least four years after matriculation.
3. Since October 1995, the degree has been offered in a unitised form and the terms used in this context are as follows:
 - (i) A unit is a set of approximately 24 hours of lectures for non-semesterised courses and 36 hours for semesterised courses..
 - (ii) A course is comprised of one or more units. Each course will be followed by an examination.
 - (iii) Please note the following definition of terms:

Course: A series of lectures, associated coursework (if any) and the examinations associated with the course.

Course Work: All essays, projects, mid-term examinations etc. that contribute towards the final mark for a course in addition to the final written examination paper.

Examination Offering: There are two examinations associated with each course: the first examination, termed the First Offering, held immediately after the course and the second examination, termed the Second Offering, held at a later date.

Deferral of Examination: Where the first examination offering associated with a course is not taken *for whatever reason*.
 - (iv) Students who do not obtain the credits associated with a course by the second examination offering may be required to re-register for that course, re-attend, complete any assigned course work, pass the examination and pay the associated fee.
 - (v) Credits will be given for each set of course units passed. Each level of the degree programme contains 75 credits.

<i>Level 1 (First Year)</i>		<i>Credits</i>
BMGT 1701	(2 units)	7.50
BMGT 1703	(4 units)	12.00
BMGT 1704	(2 units)	8.00
ACC 1704	(1 unit)	3.75
ACC 1705	(1 unit)	3.75
ECON 1303	(1 unit)	3.75
ECON 1304	(2 units)	7.50
MATH 1704	(2 units)	10.00
MIS 1702	(1 unit)	3.75
MKT 2713	(2 units)	7.50
HRM 2709	(2 units)	7.50
Total		75.00

<i>Level 2 (Second Year)</i>		<i>Credits</i>
ACC 1701	(3 units)	11.25
BMGT 1702	(2 units)	7.50
BMGT 2701	(2 units)	7.50
BMGT 2702	(2 units)	7.50
ACC 2706	(2 units)	7.00
ACC 2707	(1 unit)	3.75
FIN 2719	(2 units)	7.50
FIN 2718	(1 unit)	4.25
MIS 2717	(1 unit)	3.75
MIS 2718	(2 units)	7.50
MIS 1701	(2 units)	<u>7.50</u>
Total		75.00

<i>Level 3 (Third Year)</i>		<i>Credits</i>
ACC 2715	(2 units)	8.00
ACC 2716	(2 units)	8.00
BMGT 2716	(2 units)	8.00
BMGT 3701	(2 units)	7.50
BMGT 3702	(2 units)	7.50
HRM 3702	(1 unit)	4.00
HRM 3703	(1 unit)	4.00
ECON 2363	(2 units)	8.00
ECON 2364	(1 unit)	4.00
ECON 2365	(1 unit)	4.00
ECON 2366	(1 unit)	4.00
MIS 3701	(1 unit)	4.00
MKT 3701	(1 unit)	<u>4.00</u>
Total		75.00

<i>Level 4 (Fourth Year)</i>		<i>Credits</i>
ACC	3701 (1 unit)	4.00
ACC	3702 (1 unit)	4.00
ACC	3704 (1 unit)	5.00
ACC	3707 (1 unit)	5.00
FIN	3721 (1 unit)	4.00
FIN	3712 (1 unit)	4.00
FIN	3713 (1 unit)	4.00
BMGT	3712 (2 units)	10.00
BMGT	3706 (3 units)	10.00
BMGT	3713 (1 unit)	4.00
BMGT	3714 (1 unit)	4.00
BMGT	3715 (2 units)	6.00
BMGT	3703 (2 units)	7.00
MKT	3703 (1 unit)	<u>4.00</u>
Total		75.00

4. The degree is composed of a number of courses which are given at four levels. Level 1 courses are offered at the commencement of the degree programme. These are followed by Level 2 courses. Level 3 and Level 4 courses are taken in the final stages of the degree programme. Courses in all levels are semesterised and examinations are held at the end of each course. Examinations take place at the end of the semester in which the subject is taught and one repeat examination is offered. The repeat examination for semester I and semester II examinations are held in September. In the event that a course is changed or modified, then no additional repeat examinations for that course will be offered. A student may not repeat any examination that the student has already passed. A student is deemed to have completed his/her degree requirements as soon as all required courses have been passed.
5. *Progress from Level 1 to Level 2:*
- (a) Students who obtain a total of 75 credits on the combined results of the Semester I and Semester II examinations of the Level 1 courses are eligible for unrestricted entry into Level 2 (second year) courses.
 - (b) Students who obtain 52 or more credits, but less than 75 credits, may progress to the subsequent level and attend courses at that level. However, any examinations not passed must be repeated.
 - (c) Students who obtain less than 52 credits in the combined results at the end of Semester I and Semester II examinations of the first year may not remain in the Faculty of Commerce programme. The Faculty may waive this rule in exceptional circumstances.
6. Please note: The Bachelor of Commerce programme is currently in the process of review and it is likely that substantial changes will take place in the programme of study in all levels from the academic year 2002/2003 onwards.

7. Students may not take courses from more than two consecutive levels in any one academic year. Examinations of more than two consecutive levels may not be taken at the same time.
8. Honours may be awarded in each course and in the degree as a whole. The honours standard in each course will be awarded on the basis of performance in the courses of Level 3 and Level 4.
9. Progress from Level 2 to Level 3 and to Level 4 may be constrained by regulation.
10. Students who do not obtain the credits associated with a course by the second examination offering may be required to re-register for that course, re-attend and pay the associated fee. Students should note that courses may change from year to year, may not be offered in certain years and may be dropped entirely from the programme. This will require the substitution of a course(s) by additional course(s) and will entail re-registration, re-attendance and the payment of appropriate fees.
11. Course work:
Where a mark is given for course work a pass mark will not be awarded for the course unless at least 35% is attained in the written examination in that course. The course work mark shall only be counted for the first examination offering of any course. The second offering examination mark shall, therefore, be based entirely on the second offering examination paper.

**SYLLABUS OF COURSES FOR THE DEGREE OF BACHELOR OF
COMMERCE IN THE "CENTRO DE ESTUDIOS SUPERIORES
UNIVERSITARIOS DE GALICIA" (CESUGA)**

FIRST YEAR (LEVEL 1) COURSES

Level 1 courses include:

			<i>Credits</i>
BMGT	1701	Management Principles	7.50
ECON	1303	Micro-Economics	3.75
ECON	1304	Macro-Economics	7.50
MATH	1704	Mathematics	10.00
BMGT	1703	Business Communications, I	12.00
BMGT	1704	Business Communications, II	8.00
ACC	1704	Spanish Civil Law, I	3.75
ACC	1705	Spanish Civil Law, II	3.75
MKT	2713	Marketing Management	7.50
HRM	2709	Managing Employee Relations	7.50
MIS	1702	Introduction to Computers and Information Systems	<u>3.75</u>
Total			75.00

SECOND YEAR (LEVEL 2) COURSES

Level 2 courses include:

			<i>Credits</i>
ACC	1701	Financial Accounting	11.25
BMGT	1702	Organisational Behaviour	7.50
BMGT	2701	Business Communications, III	7.50
BMGT	2702	Business Communications, IV	7.50
ACC	2706	Spanish Business Law, I	7.00
ACC	2707	Spanish Business Law, II	3.75
MIS	2718	Introduction to Management Science	7.50
FIN	2718	Quantitative Finance	4.25
FIN	2719	Finance	7.50
MIS	2717	Database Systems Development and Information Management	3.75
MIS	1701	Business Statistics	<u>7.50</u>
Total			75.00

THIRD YEAR (LEVEL 3) COURSES

Level 3 courses include:

			<i>Credits</i>
ACC	2715	Management Accounting	8.00
ACC	2716	Financial Accounting	8.00
BMGT	2716	Business Logistics and Operations Management	8.00
BMGT	3701	Business Communications V	7.50
ECON	2363	Intermediate Micro-Economics	8.00
ECON	2364	Applied Econometrics I	4.00
MIS	3701	Advanced Topics in MIS	4.00
HRM	3702	Spanish Labour Law I	4.00
ECON	2365	Applied Econometrics II	4.00
ECON	2366	International Monetary Economics	4.00
MKT	3701	Marketing Research	4.00
BMGT	3702	Business Communications VI	7.50
HRM	3703	Spanish Labour Law II	<u>4.00</u>
Total			75.00

FOURTH YEAR (LEVEL 4) COURSES

Level 4 courses include:

			<i>Credits</i>
ACC	3701	Spanish Taxation I	4.00
ACC	3702	Spanish Taxation II	4.00
ACC	3704	Financial Accounting	5.00
ACC	3707	Advanced Management Accounting	5.00
BMGT	3703	Business Communications VII	7.00
FIN	3721	Business and Finance Project	4.00
FIN	3712	Investment and Portfolio Management	4.00
FIN	3713	Financial Institution Management	4.00
BMGT	3706	The Economic Structures of Spain & the World	10.00
BMGT	3712	Strategy Formulation & Implementation	10.00
MKT	3703	International Marketing	4.00
BMGT	3713	Managing Change	4.00
BMGT	3714	International Business	4.00
BMGT	3715	Business Project	<u>6.00</u>
Total			75.00

FIRST YEAR (LEVEL 1) COURSES

ACC 1704 Spanish Civil Law, I (1 unit)

Concepto del Derecho. Derecho objetivo y subjetivo. La persona física y jurídica. Las obligaciones: concepto, elemento y clases. Los Contratos Civiles: características y clasificaciones.

ACC 1705 Spanish Civil Law, II (1 unit)

Los Derechos Reales y el Usufructo. El Derecho de la Propiedad. Las Hipotecas mobiliarias e inmobiliarias. El Derecho de Familia.

BMGT 1701 Management Principles (2 units)

(a) Management Principles and the Functions of Business

Competent management is critical to the success of a business. Management is a complex subject in that it has to deal with people at work as well as handling all of the constraints and difficulties of operating in a dynamic environment. This introductory course leads the student through the historical development of management theory. It examines the job of the manager, the planning, organising, staffing, directing and controlling roles played by every manager. Having outlined varying tasks which go to make up the manager's job, the course then examines the various functional areas of business where those tasks are performed. The functions examined are marketing, finance, manufacturing, personnel and industrial relations. The course is taught by the lecture method supplemented by readings.

(b) The Structure of Irish Business

The structure of output and employment in Irish business: Comparative structures of business in EU and other countries; analysis of the natural resource-based sectors, i.e. agribusiness, mining, oil and gas. Analysis of the manufacturing sectors and assessment of the role of foreign-based, indigenous and state firms; comparative analyses of the performance of various sectors in Ireland; international comparisons for manufacturing industry; analysis of the wholesale and retail sectors of distribution; analysis of the service sector in Irish business and its potential for development; assessment of the support structures for business in Ireland.

BMGT 1703 Business Communications (Introduction), I (4 units)

The aim of this course is to develop the basic English language and communication skills at the pre-intermediate to intermediate level through a wide range of stimulating and realistic communicative activities.

BMGT 1704 Business Communications, II (2 units)

This course covers an introduction to general business English vocabulary and the language of business communication in authentic management situations. The course also provides an introduction to business correspondence and reports.

ECON 1303 Principles of Micro-Economics (1 unit)

Basic analysis of markets. Demand, production and cost functions. Basic comparisons between monopoly and competition. Policy applications.

ECON 1304 Principles of Macro-Economics (2 units)

National income accounting; the basic income-expenditure model; interest rates and economic activity (is-lm); principles of fiscal and monetary policy. Economic growth: A brief overview.

HRM 2709 Managing Employee Relations (2 units)

This series of lectures will introduce students to management-employee relations at the collective and at the individual level. At the collective level, it will consider the attitudes and goals and organisation of the parties, the framework of law within which industrial relations is conducted, the working practices and procedures adopted by the parties, and some recent trends and developments in industrial relations in Ireland and Spain, including the growing emphasis on strategic approaches to the management of industrial relations. At the individual level, the following topics will be examined: the nature/changing nature of work, managing flexible organisations and the evolution of the personnel function in contributing to corporate effectiveness; strategic choice facing the personnel function in managing workforces; implementing personnel objectives in today's organisations. The objectives, role and functions of the personnel department will also be reviewed.

MATH 1704 Mathematics (2 units)

Finite Mathematics:

Description matrices, systems of linear equations, determinants, inverse matrices, application of matrix theory, Markov chains.

Calculus:

Description functions, continuity, differentiation, maxima and minima. Partial derivatives, maxima and minima of functions of more than one variable. Lagrange multipliers.

MIS 1702 Introduction to Computers and Information Systems (1 unit)

In today's competitive and complex business environments, information systems (IS) and information technology (IT) are essential tools for business organisations. Consequently, computers and information systems have become an important part of our everyday work and social environments. As members of society, it is important to understand what computers and information systems are all about. As future business professionals, it is especially important to know how to use and apply these technologies. The objectives of this course are to provide students with basic knowledge about computers and information systems, and to help them develop the skills needed to use and take advantage of these technologies. The course is comprised of two hours of lectures plus two hours of practical "hands-on" tutorials per week. The topics covered include an overview of computer hardware, operating and applications software, word processing, spreadsheet design, software development, and introduction to the role of information and information systems in business, and discussion of the social impacts of computing.

MKT 2713 Marketing Management (2 units)

Marketing is a concern for all people and organisations. We all live by exchanging something. Marketing is the study of exchange processes in society: How transactions are initiated, motivated, facilitated and completed. The topics covered in the course are: the role of marketing in society, the scope of marketing in the organisation, analytical methods used in marketing analysis, understanding consumer, industrial and service markets, understanding and analysing competitors and informing marketing decisions. The course will also look at the area of marketing management. Marketing management is concerned with choosing target markets; evaluating customer needs and wants; providing, communicating and delivering products and services to satisfy customers and profit to organisations. The topics covered in the course are: product and service decisions, branding, pricing, marketing communications, distribution, marketing planning and implementation.

SECOND YEAR (LEVEL 2) COURSES

ACC 1701 Financial Accounting (3 units)

Balance sheet equation; debit credit convention; income measurement; period and adjustments; journals and daybooks including control accounts; preparation of final accounts for retailers, manufacturers, sole traders and companies; published accounts; regulatory framework; companies acts requirements; cash flow statements; partnership accounts including admission and retirement of partners; changes in profit sharing ratios; final accounts; preparation of accounts from incomplete records; bank reconciliations; correction of errors.

BMGT 1702 Organisational Behaviour (2 units)

(a) Individual Behaviour

Theories of motivation and satisfaction and their relation to performance. Practical approaches to motivation. Human abilities and aptitudes - their assessment and acquisition. Cognitive processes - perception, problem-solving and decision-making.

(b) Group Behaviour

Group formation and development; group structure; leadership; group processes - communication, motivation, decision-making, influence, conflict management.

BMGT 2701 Business Communications, III (2 units)

In this course, the student's knowledge of business English will be developed up to the intermediate level by focusing on current topics, listening to extracts, practising speaking abilities and reading passages through case study, business simulation and role-plays.

BMGT 2702 Business Communications, IV (2 units)

In this course the student's knowledge of business English will be developed up to the upper intermediate level by focusing on English for banking and finance, the Stock Exchange, Human Resource Management, Manufacturing and Marketing. It will also focus on business policy and government and EU topics and provide a structure for understanding and analysing business reports in the press and on television.

ACC 2706 Spanish Business Law, I (2 units)

La Empresa y el Empresario. La Sociedad Mercantil. La Sociedad Anónima. Órganos de la Sociedad Anónima. El Ejercicio Social. La Sociedad de Responsabilidad Limitada. La Sociedad Cooperativa.

ACC 2707 Spanish Business Law, II (1 unit)

El Tráfico de la Empresa. El Contrato Mercantil y su tipología. Los Títulos de crédito: Letra de Cambio, Cheque, Pagaré etc. Tipología de los Contratos Financieros. La Suspensión de Pagos; Requisitos y procedimiento. La Quiebra: concepto y desarrollo legal.

FIN 2719 Finance (2 units)

Joint Stock Company. Principles of Taxation. Present Values and Wealth. Investment Appraisal. Value Additivity. The Cost of Capital. Portfolio Theory. Risk versus Return. Sources of Finance. Agency Theory. Gearing. Capital Structure. Dividend Decision. Financial Analysis and Planning. Working Capital Management. Valuation of Options. Mergers and Take-overs. International Financial Management. Valuation of Companies.

FIN 2718 Quantitative Finance (1 unit)

This course covers the fundamental principles of finance; financial capital; financial mathematics; financial transactions. Also covered are: financial systems of capitalisation and simple interest, compound interest, financial applications.

MIS 1701 Business Statistics (2 units)

Introduction to Probability and Statistics for Business.

Descriptive statistics (means, variances, frequency distributions, constructing graphs and tables). Probability theory and probability distributions, including uniform, binomial, normal, t-distribution, chi-squared and F-distribution. Decision-making under uncertainty and Bayes' law. Sampling with and without replacement. Classical hypothesis testing with applications. Analysis of variance. Multivariate ordinary least squares model. R-squared, t-test of regression co-efficients, Durban-Watson statistic, autocorrelation, heteroskedasticity. Time-series models and forecasting models, including stochastic processes. Applications to quality control. (Optional) principal components and factor analysis.

MIS 2717 Database Systems Development and Information Management (1 unit)

Information is a critical resource for business organisations that, like other critical organisational resources, must be well managed. This course examines the business, organisational and technical issues of information management. At the technical level, the course focuses on the use of relational database management tools and techniques for supporting data management and information systems development. There is a substantial practical component to the course, involving the use of contemporary database management software and programming tools to develop database and information systems.

MIS 2718 Introduction to Management Science (2 units)

Management science incorporates both the formulation of mathematical models that encapsulate real world management problems, and the development and application of algorithms or techniques that aim to provide solutions to these problems. The specific topics covered include linear programming, network optimisation, inventory - theory and applications, optimisation theory, applications of optimisation software and spreadsheets, graphical applications and management of databases.

THIRD YEAR (LEVEL 3) COURSES

ACC 2715 Management Accounting (2 units)

Accountant's role in the organisation. Classification of costs. Job costs; process costs; analysis of cost behaviour; cost-volume-profit analysis. Budget and profit planning; systems design; responsibility accounting and motivation, standard costs; flexible budgets; relevant costs for decision making.

ACC 2716 Financial Accounting, II (2 units)

Corporate governance, financial statement analysis, financial reporting environment, preparation of published accounts, reporting financial performance (FRS 3), traditional accounting conventions, standard setting process, accounting principles, fixed assets, stocks, intangibles, post balance sheet events and contingencies, economic valuation concepts, environmental and social reporting.

BMGT 2716 Business Logistics and Operations Management (2 units)

This course is designed to provide students with an understanding of how the modern product is created and delivered. The main topics are as follows: approaches to product design; options for process design; techniques for production capacity planning; structure of facility location decisions; management of physical procurement, the sourcing, purchasing and handling of materials; principles of production scheduling, push versus pull systems, materials requirements planning (MRP), lean manufacturing; the management of physical distribution channel design, customer service goals, trends in supplier-buyer relationships, just-in-time (JIT) delivery principles; inventory management; the use of quantitative techniques in supply chain management; the role of value chains and networks in competitive strategy; advanced manufacturing concepts; innovation and the management of technology.

BMGT 3701 Business Communications, V (2 units)

The aim of this course is to provide skills, strategies and vocabulary up to the upper-intermediate level. The student will be able to analyse and develop business management skills through case studies. The topics covered are: use and structure of business reports, how to present business information at meetings, understanding the internal functions of departments in a company, transport and delivery terms, international trade terms and manufacturing regulations.

BMGT 3702 Business Communications, VI (2 units)

This is an advanced level course covering a wide range of topics in oral and written modes: developing vocabulary for use in organisations, business language used in developing and presenting business and marketing plans, techniques for conducting business meetings and negotiations. Role plays, simulation exercises, discussions and written assignments are used extensively.

HRM 3702 Spanish Labour Law, I (1 unit)

El Trabajo y su configuración jurídica. El Estatuto de los Trabajadores: naturaleza, estructura y ámbito de aplicación. El Contrato de Trabajo: concepto, naturaleza y clases. Sujetos y contenidos del contrato laboral. Tipos de contratos laborales. Suspensión y extinción de la relación laboral. El despido.

HRM 3703 Spanish Labour Law, II (1 unit)

Los convenios colectivos: naturaleza, sujetos, sistemas de elaboración y negociación. Los conflictos colectivos: planteamiento y resolución. La huelga y el cierre patronal. La solución de los conflictos colectivos: conciliación, mediación y arbitraje. La negociación colectiva. El Sistema de Seguridad Social: General y regímenes especiales.

ECON 2363 Intermediate Micro-Economics (2 units)

The theory of consumer and company behaviour. These theoretical tools are used to show the implications for consumer and producer welfare of different market structures (competition, monopoly, oligopoly). The circumstances in which a market economy will operate efficiently, and when it will fail to do so, and the economic role of government, are also discussed.

MIS 3701 Advanced Topics in MIS (1 unit)

This course addresses emerging issues in management information systems, be they related to software, hardware, telecommunications, application philosophies or combinations of these. In recent years, the MIS landscape has been changed by technologies such as groupware, client/server architectures, object oriented techniques in data modelling and systems development, workflow automation, the Internet, the Intranet, electronic commerce and other emerging technologies. A number of these topics will be covered in the course in an attempt to identify their structural characteristics and their applicability in the world of business.

ECON 2364 Applied Econometrics I (1 unit)

This course is an introduction to econometric techniques. The core section of the course relates to methods of estimating single equations using multiple regression.

ECON 2365 Applied Econometrics II (1 unit)

This course applies the techniques covered in EC380 to test the predictions of models frequently used in economics and finance. Topic include applications of the CAPM, estimating consumer demand functions, and the relationship between advertising and sales.

ECON 2366 International Monetary Economics (1 unit)

This course will cover four main areas; (i) the balance of payments and the current account, (ii) exchange rate determination under floating rates, (iii) macroeconomic policy under fixed and floating rates, and (iv) the costs and benefits of exchange rate independence.

MKT 3701 Marketing Research (1 unit)

This course develops skills in questionnaire design, observation techniques, the use of focus groups, acquisition and evaluation of secondary data, analysis and statistical techniques and report writing and presentation of results.

FOURTH YEAR (LEVEL 4) COURSES

ACC 3701 Spanish Taxation, I (1 unit)

Introducción a los sistemas fiscales. El sistema impositivo español. El Impuesto sobre la Renta de las Personas Físicas. El Impuesto sobre el Patrimonio. El Impuesto sobre Sucesiones y Donaciones. El Impuesto sobre la Renta de Sociedades. El Impuesto sobre Transmisiones Patrimoniales y Actos Jurídicos Documentados.

ACC 3702 Spanish Taxation, II (1 unit)

El Impuesto sobre el Valor Añadido (I.V.A.). Los impuestos especiales y monopolios fiscales. La Renta de Aduanas. Las haciendas territoriales. Los recursos de las haciendas locales. La financiación autonómica. Los recursos de la Seguridad Social.

BMGT 3712 Strategy Formulation and Implementation (2 units)

The concepts of general management and corporate strategy. Models for strategy formulation. Analysis of industries and competitors. Analysis of corporate resources and competitive advantage. Identification and evaluation of strategic alternatives including expansion, diversification and retrenchment. The implementation of strategy. The design of policies and procedures for strategy implementation. Review of current research on the work and behaviour of senior managers in Ireland and elsewhere. Implications of new techniques and practices generally for the management of business enterprises.

BMGT 3706 The Economic Structures of Spain and the World (3 units)

The aim of this course is to increase students' knowledge of the Spanish economy. The different regions of Spain and their economic structures will also be analysed. The analysis will take place in relation to the economic development and trends of other European countries. Other European countries will also be analysed and economies compared and evaluated.

BMGT 3703 Business Communications, VII (2 units)

The last course will present information at an advanced level covering a wide range of areas, both written and oral.

The basic guidelines will be the following: Development of the vocabulary to be used in company relations; development of marketing strategies; techniques to conduct business meetings efficiently; development of role-play or simulation exercises, discussion topics and written assignments.

ACC 3704 Financial Accounting (1 unit)

Accounting for groups: holding subsidiary and associated companies; consolidated balance sheets, consolidated profit and loss accounts; goodwill; statutory, stock exchange and professional requirements; presenting the results of operations. Foreign currency translation. Accounting for leases and hire purchase transactions.

ACC 3707 Advanced Management Accounting (1 unit)

Decision making in structured and unstructured situations and professional ethics. Cost analysis and relevant costs for decision making and profit planning in "what if" situations. Accounting statements in contribution format and their relevance in decision making. Establishing cost relationships in linear and non-linear situations including the learning curve. Tests of linearity and confidence intervals. Decision making situations including pricing, special order situations, slack capacity, new products and make or buy decisions. Target costing. Non-quantifiable factors and their relevance in managerial decision making. The concept of a limiting factor and the decision matrix involving products and limiting factors. Computer applications of linear programming and sensitivity analysis. Limitations of linear programming. Capital investment decisions.

The concept of uncertainty/risk and its relevance to managerial decision making. The construction of payoff tables and criteria for evaluation: expected monetary value (EMV), maximax, miximin and least regret.

The structure and process of management control. Levers of control. The control decision point and the control action point. Achieving financial control through budgets. Contemporary responsibility accounting and behavioural dimensions of control. Preparation of operational budgets and review of the master budget. Zero based budgeting and flexible budgeting for financial control.

Variance calculation and reporting. Revenue variances - operational or strategic implications. Setting standard costs, direct cost and overhead variances. Absorption costing/direct costing - the profit implications. Profit analysis and the variance investigation decision.

The control structure. Different structures including divisional or strategic business units (SBUs). The issue of decentralisation and centralisation. Methods of performance evaluation including the Balanced Scorecard.

Transfer pricing including profit switching. Deterministic models for setting transfer prices. Macro economic implications of profit switching prices.

Miscellaneous management accounting topics including competitor and environmental analysis, customer profitability and supplier performance, and the importance of product life. World Class Manufacturing (WCM) including JIT systems and the accounting implications. Research findings on management accounting practices.

FIN 3721 Business and Finance Project (1 unit)

This course involves the submission of a major business and financial project.

FIN 3712 Investment and Portfolio Management (1 unit)

This course is intended to give a broad appreciation of security analysis and portfolio management. Topics to be covered include: CAPM, APT and security market pricing, option pricing models, portfolio theory, application to domestic and international markets, risk management for various asset categories.

FIN 3713 Financial Institution Management (1 unit)

The course deals with the management of financial institutions with special emphasis on the following: banking and financial institutions theories, bank regulation, risk management in banking, strategic management, asset liability management, bank lending, capital and liquidity management and global banking.

BMGT 3713 Managing Change (1 unit)

Change and its causes. Unplanned change. Models and processes of planned organisational change. Open systems theory and its relevance to organisations. The diagnosis of organisational problems. Overview of human process, techno-structural, human resource and strategic change interventions. Selecting interventions. Implementing planned change in organisations. Strategic change.

BMGT 3714 International Business (1 unit)

The international business environment; internationalisation process of the firm; economic and political systems; human and cultural environment; trade theory; management and organisation of international business; industrial environments and global strategies; global business alliances; information and control systems for global business; political risk; multinationals in Ireland. Global competition; strategic alliances; the competitive advantage of nations; business with industrialised, developing and historically planned economies; international finance; role of information technology; structure in international organisations.

MKT 3703 International Marketing (1 unit)

This course examines the international marketing environment, assesses the potential for products and services in the context of different cultures, risk and uncertainties and demonstrates how companies compete in international markets.

BMGT 3715 Business Project (2 units)

This project-based course involves the completion of various research assignments. The results of these assignments are usually presented in report form.

DEGREE OF BACHELOR OF ACTUARIAL AND FINANCIAL STUDIES

REGULATIONS

1. The Degree of Bachelor of Actuarial and Financial Studies is a degree of the Faculty of Commerce.
2. The Degree may be conferred either as a Pass Degree or as a Degree with Honours.
3. Approved courses of study must be attended for at least 12 terms after matriculation.
4. Candidates for the Degree must have fulfilled the matriculation requirements of the National University of Ireland by passing the Leaving Certificate Examination of the Department of Education in the following subjects:
 - (i) Irish
 - (ii) English
 - (iii) Another recognised language
 - (iv) Mathematics (a minimum of Grade B3 on the Higher paper at the Leaving Certificate Examination)
 - (v) & (vi) Any two recognised subjects not already selected.
5. For candidates who entered the programme *before* the 1998/99 academic year, they must pass three examinations:
 - (i) The First University Examination in Actuarial and Financial Studies.
 - (ii) The Second University Examination in Actuarial and Financial Studies.
 - (iii) The Final University Examination in Actuarial and Financial Studies.

For candidates who entered the programme in the 1998/99 academic year or after, they must pass four examinations:

 - (i) The First University Examination in Actuarial and Financial Studies.
 - (ii) The Second University Examination in Actuarial and Financial Studies.
 - (iii) The Third University Examination in Actuarial and Financial Studies.
 - (iv) The Final University Examination in Actuarial and Financial Studies.
6. The First University Examination in Actuarial and Financial Studies must be passed within two years from the date of entering the course. A business oriented course in a modern language (French or German) must be passed as part of the First University Examination in Actuarial and Financial Studies. The Second University Examination in Actuarial and Financial Studies must be passed within two years from the date of entering the second year course. The Third University Examination in Actuarial and Financial Studies must be passed within two years from the date of entering the third year course.
7. Candidates will not be allowed to enter the second year course (Level 2) until they have passed the First University Examination. To progress to the third year course (Level 3), students must obtain at least 48 credits from the Level 2 examinations. Candidates will not be allowed to enter the final year course (Level 4) until they have passed the Second University Examination in Actuarial and Financial Studies and have obtained at least 25 credits from the First Semester Level 3 examinations.

8. Business Studies courses in Levels 2, 3 and 4 are semesterised and examinations are held at the end of each course. Repeat examinations for first semester courses will be offered at the end of the second semester of the same year. The repeat examinations for the second semester examinations will take place at the end of the first semester of the following year.

Students should note that from the academic year 2000/2001 onwards, it is likely that second offering examinations for second semester courses of the previous academic year will be held in the first week of January and in the first week of the second semester.

9. Honours may be awarded in each course and in the degree as a whole. The Honours standard in each course will be in accordance with University regulations. For those students who entered the programme before the 1998/99 academic year, honours in the Degree will be awarded on the results of performance in the subjects of Level 2 and Level 3. Where a student passes a Level 2, Level 3 and Level 4 examination after more than one attempt, his or her overall mark will be the average of the first examination and the successful examination.
10. The Bachelor of Actuarial and Financial Studies is currently in the process of review and it is likely that substantial changes will take place in the programme of study for all levels from the academic year 2002/2003 onwards. Students who fail to achieve all the business course credits in Level 1 by the second examination offering in the 2001/2002 academic year may not be in a position to take Level 1 examinations based on 2001/2002 courses in subsequent years.

Those students who do not obtain credits associated with a course by the second examination offering in their first cycle of registration for that course, may find that subsequent examination offerings, if any, may not be held at a time which is convenient and they may also find that these subsequent examination offerings may be timetabled at the very same time as other examination offerings which they may still need to take.

<p style="text-align: center;">EUROPEAN CREDIT TRANSFER SYSTEM (ECTS) CREDIT SCHEME FOR DEGREE OF BACHELOR OF ACTUARIAL AND FINANCIAL STUDIES</p>
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FIRST YEAR ACTUARIAL AND FINANCIAL STUDIES

<i>Course Title</i>		<i>Credits</i>
MATH 1900	Mathematics	16.0
ECON 1107	Economics	16.0
STAT 1400-1404	Statistics	16.0
COMP 1605	Computer Science	<u>12.0</u>
		60.0

SECOND YEAR ACTUARIAL AND FINANCIAL STUDIES

<i>Course Title</i>		<i>Credits</i>
ECON 2206	Principles of Macroeconomics	4.0
ECON 2207	Principles of Microeconomics	4.0
FIN 2006	Finance	6.0
ACC 1007	Financial Accounting 1	9.0
MATH 2902	Fundamentals of Actuarial and Financial Mathematics	9.0
STAT 2441	Introduction to Survival Models	4.0
STAT 2405-2407	Statistical Theory	12.0
STAT 2408-2410	Statistical Methods	<u>12.0</u>
		60.0

THIRD YEAR ACTUARIAL AND FINANCIAL STUDIES

<i>Course Title</i>		<i>Credits</i>
FIN 3043	Aspects of Financial Theory	5.0
STAT 3414	Time Series	4.0
STAT 3442	Survival Models - Life Insurance	8.0
STAT 3422	Introduction to Stochastic Models	4.0
ECON 3386	Economics Option	5.0
MIS 3025	Information Management for Actuaries	4.0
Professional work placement/internship		<u>30.0</u>
		60.0

FOURTH YEAR ACTUARIAL AND FINANCIAL STUDIES

<i>Course Title</i>	<i>Credits</i>	
STAT 4443	Actuarial Mathematics (Life Insurance and Pensions)	10.0
STAT 4437/4439	Stochastic Processes	12.0
STAT 4416-4417	Applied Actuarial Statistics	9.0
ECON 4001	Economics Option	4.0
FIN 3044	Actuarial Investments	9.0
FIN 3045	Financial Economics	10.0
FIN 3027	Financial Management	<u>6.0</u>
		60.0

BACHELOR OF ACTUARIAL AND FINANCIAL STUDIES FORMAT

FIRST YEAR (LEVEL 1) COURSES

MATH 1900 MATHEMATICS (4 units)

Analysis

Ordered fields. The field of real numbers as a complete ordered field. Accumulation points. Sequences. Rigorous treatment of limit, convergence. Infinite series. Tests for convergence. Limits of functions. Continuous functions, their intermediate value and boundedness properties. Differentiable functions. Mean-value theorem. Taylor's theorem. Applications to maximum and minimum computation and curve-sketching. Power series. Radius of convergence, differentiability. Power series expansions for exponential and trigonometrical functions and their inverses. Riemann integration. Differential equations.

Algebra and Geometry

Matrix algebra. Permutations, sign, parity law. Determinants and their properties. Linear systems, Gauss elimination, Cramer's rule. Eigenvalues, eigenvectors, diagonalizability of matrices. Two-dimensional co-ordinate geometry of straight line, circle, conic. Three-dimensional vector geometry.

ECON 1107 ECONOMICS (4 units)

Principles of Macroeconomics (2 units)

National income accounting, introduction to models of income determination, money, banking and credit, international economic relations, monetary and fiscal policy. Introduction to quantitative methods and their applications in economics.

Principles of Microeconomics (2 units)

The price system, theory of the firm, factors of production and their markets: microeconomic policy.

STAT 1400-1404 STATISTICS (4 units)

An Introduction to Statistics and Probability

Descriptive Statistics and Statistical Computing

Types of Variables and Data. Stem-and-Leaf Displays. Frequency Distributions. Histograms. Samples and Populations. Transforming Data. Numerical Summary Measures. Summarising Bivariate Data. Introduction to Statistical Programming and MINITAB.

Introduction to Probability and Statistical Inference

Probability concepts. Random variables and probability distributions. The binomial distribution. The normal distribution. Checking for normality. The distribution of a sample mean. Point and interval estimation using a single sample. Hypotheses and test procedures. Errors in hypothesis testing. Tests for population means and proportions using a single sample. P-values.

An Introduction to Statistical Inference

Statistical Inference and Goodness-of-Fit

Tests and estimation procedures for a difference between two population means or proportions using two independent samples. Tests and estimation procedures for differences using paired data. Distribution free procedures. One- and two-way frequency tables. Hypothesis testing for proportions and independence. Testing the fit for a population.

Linear Regression and Analysis of Variance

The simple linear regression model. Inferences based on the estimated regression line. Inferences on the population correlation. Checking model adequacy. Single factor ANOVA. Multiple comparisons. Randomized block experiment. Two factor ANOVA.

COMP 1605 COMPUTER SCIENCE (3 units)

Introduction to Computer Programming (2 units)

Nature of computation; algorithms; correctness and efficiency of algorithms; basic complexity measures; sequence, selection and iteration constructs; program construction using these constructs; reasoning about programs, various methods of problem decomposition; reuse of existing software components.

Introduction to Information Technology (1 unit)

Basic computer hardware; practical usage of current software applications and operating systems; the Internet and World-Wide Web.

Modern Business Language (2 units)

A language course concentrating on business issues in French (Advanced) or German (Advanced or Beginners).

SECOND YEAR (LEVEL 2) COURSES

STAT 2405-2407 Statistical Theory (3 units)

Statistical Theory I: Probability

Probability theory. Combinatorics. Random variables: univariate, bivariate and multivariate. Moment generating functions. Functions of a random variable. Standard probability laws.

Statistical Theory II: Statistical Inference

(a) Estimation theory: Law of large numbers. Chebyshev inequality. Central limit theorem. Methods of moments and maximum likelihood. Point estimation and interval estimation.

(b) Hypothesis testing: Neyman Pearson Lemma. Likelihood ratio tests.

Statistical Theory III: Bayesian Statistics and Stochastic Processes

Bayesian statistical inference. Stochastic processes. Poisson processes. Birth and death processes. Branching processes.

STAT 2408-2410 Statistical Methods (3 units)

Statistical Methods I

Simple linear regression. Hypothesis testing and inferences concerning the regression equation. Polynomial and multiple regression. Regression diagnostics and transformations. Selecting the best regression model.

Statistical Methods II

One- and two-way analysis of variance. Fixed, random and mixed effects models. Contrasts. Interaction. Multiple comparison procedures. Introduction to experimental design. Nonparametric statistics. Introduction to generalized linear models.

Data Analysis and Statistical Software

Data screening and cleaning. The SAS software package for data analysis.

STAT 2441 An Introduction to Survival Models (1 unit)

Lifetime as a random variable; survival functions; hazard rate models; multiple state models and transition intensities.

MATH 2902 Fundamentals of Actuarial and Financial Mathematics (2.5 units)

Mathematical applications of the following: theory of interest rates; basic compound interest functions and equations of value; annuities certain; nominal rates of interest; discounted cash flow and measures of investment performance; capital redemption policies; valuation of securities; effect of income and capital gains taxes; introduction to stochastic interest rate models.

ACC 1007 Financial Accounting 1 (3 units)

Balance sheet equation; debit credit convention; income measurement; period and adjustments; journals and daybooks including control accounts; preparation of final accounts for retailers, manufacturers, sole traders and companies; published accounts; regulatory framework; companies acts requirements; cash flow statements; partnership accounts including admission and retirement of partners; changes in profit sharing ratios; final accounts; preparation of accounts from incomplete records; bank reconciliations; correction of errors.

FIN 2006 Finance (1.5 units)

Joint stock company. Principles of taxation. Present values and wealth. Investment appraisal. Value additivity. The cost of capital. Portfolio theory. Risk versus return. Sources of finance. Agency theory. Gearing. Capital structure. Dividend decision. Financial analysis and planning. Working capital management. Valuation of options. Mergers and takeovers. International financial management. Valuation of companies.

ECON 2206 Principles of Macroeconomics (1 unit)

An intermediate level course in macroeconomics.

ECON 2207 Principles of Microeconomics (1 unit)

An intermediate level course in microeconomics.

THIRD YEAR (LEVEL 3) COURSES

First Semester:

STAT 3414 Time Series (1 unit)

Characteristics of time series. Autocorrelation and cross-correlation function. Stationary time series. Autoregressive and moving average processes. Nonstationary time series. Model specification and estimation. Model diagnostics. Forecasting. Special topics.

STAT 3442 Survival Models – Life Insurance (2.5 units)

Survival models and the life table. Estimating the lifetime distribution $F_x(t)$. The Cox regression model. The two-state Markov model. The general Markov model. Binomial and Poisson models. Graduation and statistical tests. Methods of graduation. Exposed to risk. The evaluation of assurances and annuities. Premiums and reserves.

STAT 3422 Introduction to Stochastic Mathematics (1 unit)

An introduction to the classification and simulation of stochastic processes. Discrete and continuous time models. Stochastic calculus.

MIS 3025 Information Management for Actuaries (1 unit)

Types of information system, data integrity, database management, data security, privacy and social issues arising from data storage and collection. This course includes an important practical component with exercises in Excel and Access, including Visual Basic applications.

FIN 3043 Aspects of Financial Theory (1.5 units)

This course introduces students to the main emphasis of modern financial theory with particular reference to capital market consumption and investment decisions; utility theory; portfolio optimisation, equilibrium financial asset pricing models and the pricing of contingent claims.

ECON 3386 Economics Option (1 unit)

A final year Economics course selected from available recommended options.

Second Semester:

Work Experience

Students will undergo relevant supervised work experience for six months.

FOURTH YEAR (LEVEL 4) COURSES

STAT 4443 Actuarial Mathematics (Life Insurance and Pensions) (2.5 units)

Select Mortality. Life Insurance and Sickness Contracts. Gross premiums and Reserves. Discounting Emerging Cost Techniques. Asset Shares. Guarantees under Life Insurance Contracts. Factors affecting mortality. Population projection. Valuation of benefits.

STAT 4437/4439 Stochastic Processes (4 units)

Stochastic Processes II

General principles of stochastic processes. Markov chains. Markov processes. Special topics in times series models.

Stochastic Processes III

Gauss Wiener processes and levy processes. Monte Carlo simulation of stochastic processes. Stochastic actuarial modelling.

STAT 4416-4417 Applied Actuarial Statistics (2 units)

Actuarial Statistics I

Decision Theory. Loss distributions. Risk Models. Run Off Triangles and Experience Rating Systems.

Actuarial Statistics II

Ruin theory. Bayesian Statistics. Credibility Theory. Introduction to Generalised Linear Models.

FIN 3044 Actuarial Investments (2 units)

Characteristics of the main investment assets and their markets; investment indices; market behaviour; legislative and regulatory framework; investment management objectives; individual asset and portfolio valuation; portfolio strategy and management including risk control; performance measurement.

FIN 3045 Financial Economics (2 units)

Utility theory. Stochastic dominance. Measures of investment risk. Portfolio theory. Asset liability modelling. The Efficient Markets Hypothesis. Introduction to the valuation of derivative securities. The Black-Scholes analysis and arbitrage free pricing. Numerical procedures used in derivative pricing and valuation.

FIN 3027 Financial Management (1 unit)

This is a case study course applying the techniques learned by students in FIN 2006. Topics include financial analysis and planning, cost of capital, capital structure, project appraisal, working capital management and mergers and acquisitions.

ECON 4001 Economics Option (1 unit)

A final year Economics course selected from available recommended options.

PROGRAMME STRUCTURE, EXAMINATION REQUIREMENTS AND MARKS AND STANDARDS

The programme is full time over four years. Candidates must pass the First University Examination in order to progress to Level 2. To progress to the third year course (Level 3), students must obtain at least 48 credits from the Level 2 examinations. Candidates will not be allowed to enter the final year course (Level 4) until they have passed the Second University Examination in Actuarial and Financial Studies and have obtained at least 25 credits from the First Semester Level 3 examinations. Honours may be awarded in each course and in the degree as a whole. Honours in the degree will be awarded on the basis of a weighted average of the results in Level 2 (20%), Level 3 (20%) and Level 4 (60%). To pass a course, students must obtain a minimum mark of 40%. Where a student passes a Level 2, Level 3 or Level 4 examination after more than one attempt, his or her contributing mark will be the average of the first examination and the successful examination or 40%, whichever is the greater. Deferrals of exams are not permitted except in grave circumstances.

In Level 1, students must pass each of the subjects: Mathematics, Economics, Statistics, Computer Science and a Modern Business Language. Examinations in Year One will be given in the summer with repeats in the autumn.

**DEGREE OF BACHELOR OF BUSINESS STUDIES
(INDUSTRIAL RELATIONS/HUMAN RESOURCES)
THROUGH DISTANCE LEARNING**

The Bachelor of Business Studies (BBS) in Industrial Relations/Human Resources, delivered through distance learning methods, is a joint initiative of the Irish Congress of Trade Unions, the Irish Business and Employers Confederation and the Department of Industrial Relations and Human Resources, University College Dublin. The programme of courses is delivered through distance learning with attendance at University College Dublin, on a block release basis, a requirement in each year of the programme. Enquiries should be addressed to the Programme Manager at the Department of Industrial Relations and Human Resources at telephone: 706 8020.

The programme covers a period a four years (minimum) and contains three levels of study. Level 1 takes two years to complete and on its successful completion, a Diploma in Business Studies is awarded. Levels 2 and 3 each take a year to complete and the degree (BBS) is awarded on the successful completion of Level 3 examinations.

The BBS programme was first launched in 1996. The development of the programme was assisted by European ADAPT funding. The initial aim was to design a programme appropriate to the needs of trade union officials and workplace representatives in a modern economy. Indeed, the programme actively seeks to achieve in each intake of students a broad mix of backgrounds and perspectives of industrial relations, thereby enhancing the learning experience. The programme, therefore, is equally suitable to candidates interested in a career in human resource management.

REGULATIONS

1. The degree is composed of a number of courses which are given at three levels. Level 1 courses are offered at the commencement of the degree programme and are taken over two years. These are followed by Level 2 courses. Level 3 courses are taken in the final stages of the degree programme.
2. Courses are taken individually. The pass mark in each course is 40% and no compensation is allowed. The award of a pass mark in a course is subject to the additional regulations concerning continuous assessment and project-based courses.
3. A student may not repeat any examination that the student has already passed. A student is deemed to have completed his/her degree requirements as soon as all required courses have been passed.
4. Where a mark is given for course work in a subject, a pass mark will not be awarded for the subject unless at least 35% is attained in the written examination in that subject.

5. *Progression from Level to Level:*

Progress from Level 1 to Level 2 is conditional on the satisfactory completion of all courses under Level 1.

Progress from Level 2 to Level 3 is conditional on the satisfactory completion of all courses under Level 2. The Faculty may waive this rule in exceptional circumstances.

A student cannot attempt any Level 2 examination, while the student has one or more Level 1 examinations outstanding.

**SUMMARY OF COURSES FOR THE DIPLOMA IN BUSINESS STUDIES
(INDUSTRIAL RELATIONS/HUMAN RESOURCES)**

LEVEL 1 (YEAR 1)

Courses

ACC	1706	Principles of Accounting and Financial Management	
BMGT	1709	Organisational Behaviour	
HRM	1704	Institutions and Industrial Relations Practice in Ireland	
HRM	1705	Labour Law: The Constitution and Statute Law	}
<i>or</i>			}
ACC	1707	Business Law	}

LEVEL 1 (YEAR 2)

Courses

ECON	1101	Principles of Economics	
BMGT	1705	Business Management	
HRM	1706	Employment Legislation	
HRM	1703	Trade Union History and Organisational Development	}
<i>or</i>			}
HRM	1707	Introduction to Human Resource Management	}

**SUMMARY OF COURSES FOR THE BACHELOR OF BUSINESS STUDIES
(INDUSTRIAL RELATIONS/HUMAN RESOURCES)**

**EACH LEVEL OF THE DEGREE PROGRAMME CONTAINS COURSES TO THE
VALUE OF 60 CREDITS IN ACCORDANCE WITH EUROPEAN UNION
STANDARDS, NAMELY THE EUROPEAN CREDIT TRANSFER SYSTEM
(E.C.T.S). THE CREDITS ARE ASSIGNED AS FOLLOWS:**

LEVEL 1 (YEAR 1)

	<i>Courses</i>		<i>Credits</i>
ACC 1706	Principles of Accounting and Financial Management		7.5
BMGT 1709	Organisational Behaviour		7.5
HRM 1704	Institutions and Industrial Relations Practice in Ireland		7.5
HRM 1705	Labour Law: The Constitution and Statute Law		7.5 } }
<i>or</i>			}
ACC 1707	Business Law		<u>7.5</u> }
Total			30

LEVEL 1 (YEAR 2)

	<i>Courses</i>		<i>Credits</i>
ECON 1101	Principles of Economics		7.5
BMGT 1705	Business Management		7.5
HRM 1706	Employment Legislation		7.5
HRM 1703	Trade Union History and Organisational Development		7.5 } }
<i>or</i>			}
HRM 1707	Introduction to Human Resource Management		<u>7.5</u> }
Total			30

After Level 1 a Diploma will be awarded.

LEVEL 2

	<i>Courses</i>		<i>Credits</i>
ECON 1201	Economic Policy and the Global Environment		12
ACC 2708	Management Accounting		12
BMGT 2717	Managing Change		12
HRM 2706	Human Resource Management		12
HRM 2705	Labour Management Negotiation (Skills/Project-based)*		12 } }
<i>or</i>			}
HRM 2710	Human Resource Management Techniques (Skills/Project-based)*		12 } }
Total			<u>12</u> } 60

* An oral examination may be required at the discretion of the Faculty of Commerce

LEVEL 3

	<i>Courses</i>	<i>Credits</i>
BMGT 3716	Business Strategy	12
HRM 3705	European Industrial Relations and Human Resource Management	12
HRM 3707	Human Resource Development	12
HRM 3706	Strategic Industrial Relations and Human Resources	12
HRM 3708	Research Assignment*	<u>12</u>
Total		60

* An oral examination may be required at the discretion of the Faculty of Commerce.

Examination Regulations

For degree honours classification, a weight of 1/2 will be given to Level 2 examinations and 1/2 to Level 3 examinations. The honours classifications are as follows:

First Class Honours:	70% of aggregate weighted grades
Second Class Honours, Grade I:	62% of aggregate weighted grades
Second Class Honours, Grade II:	55% of aggregate weighted grades

CERTIFICATE IN FINANCIAL SERVICES

The Certificate in Financial Services is a Certificate of the Faculty of Commerce and is offered in co-operation with the Institute of Bankers in Ireland. All enquiries in relation to the Certificate should be addressed to the Director of Education, Institute of Bankers in Ireland, Nassau House, Nassau Street, Dublin 2. Students will be required to register as associate members of the Institute of Bankers, if not already members.

The Certificate is awarded on successful completion of eight subjects. A minimum of three subjects must be from each of the two groups of subjects - Business Studies Group and the Financial Services Group. Compensation is not permitted.

<i>Business Studies Group</i>	<i>Financial Services Group</i>
ACC 1702 Accounting ACC 1703 Financial Reporting and Managerial Accounting ECON 1701 Economics HRM 1701 Managing People MKT 1701 Marketing	FIN 1701 Law and Practice of Banking FIN 1703 Lending and Securities FIN 1705 Financing International Trade FIN 1706 Investment Planning 1 (N.I.) FIN 1707 Investment Planning 2 (N.I.) FIN 1708 Investment Planning 1 (R.O.I.) FIN 1709 Investment Planning 2 (R.O.I.) FIN 1710 Legal and Regulatory Aspects of Mutual Funds FIN 1711 Custody and Registration FIN 1723 Fund Accounting and Valuation FIN 1713 Mortgage Advice and Practice 1 (N.I.) FIN 1714 Mortgage Advice and Practice 2 (N.I.) FIN 1715 Mortgage Advice and Practice 3 (N.I.) FIN 1716 Mortgage Practice 1 (R.O.I.) FIN 1717 Mortgage Practice 2 (R.O.I.) FIN 1718 Mortgage Practice 3 (R.O.I.) FIN 1720 Instalment Credit/Leasing 1 FIN 1721 Instalment Credit/Leasing 2 FIN 1722 Instalment Credit/Leasing 3 FIN 1724 Banking Operations FIN 1725 Business Banking 1 FIN 1726 Business Banking 2 FIN 1727 Financial Advisers 1 (N.I.) FIN 1728 Financial Advisers 2 (N.I.) FIN 1729 Financial Advisers 3 (N.I.) FIN 1730 Mortgage Advice and Practice Bridge (N.I.)

The syllabus is subject to annual review. Where a subject is discontinued or fundamentally changed, the old syllabus will continue to be recognised for the purpose of completing the Certificate for the following three years. Thereafter, the new subject(s) will be required.

DIPLOMA IN FINANCIAL SERVICES

The Diploma in Financial Services is a Diploma of the Faculty of Commerce and is offered in co-operation with the Institute of Bankers in Ireland. All enquiries in relation to the Diploma should be addressed to the Director of Education, Institute of Bankers in Ireland, Nassau House, Nassau Street, Dublin 2. Students will be required to register as associate members of the Institute of Bankers, if not already members.

The Diploma is composed of a fixed number of courses as follows:

FIN 2703 Finance

FIN 2704 Treasury and Risk Management

FIN 2705 Investment

FIN 2706 Lending Assessment and Management

ACC 2705 Law

Students must have passed all Certificate courses before proceeding to Diploma level.

The academic requirements of the Diploma will be satisfied when all the stipulated courses have been passed. Compensation is not permitted.

The syllabus is subject to annual review. Where a subject is discontinued or fundamentally changed, the old syllabus will continue to be recognised for the purpose of completing the Diploma for the following three years. Thereafter, the new subject(s) will be required.

DEGREE OF BACHELOR OF FINANCIAL SERVICES

REGULATIONS

LEVEL 3

1. The Degree in Financial Services is a Degree in the Faculty of Commerce, and is offered in co-operation with the Institute of Bankers in Ireland. All enquiries in relation to the degree should be addressed to the Director of Education, Institute of Bankers in Ireland, Nassau House, Nassau Street, Dublin 2. Students will be required to register as associate members of the Institute of Bankers, if not already members.
2. Approved courses of study must be followed for at least twelve terms after matriculation. The Faculty may grant exemption from Level 1 of the programme to students with equivalent or similar qualifications or to students with exceptional and relevant experience. Exemptions may also be granted from Level 1 and Level 2 to those who hold the Certificate in Financial Services and the Diploma in Financial Services.
3. The degree is composed of a fixed number of courses which are given at three levels. The academic requirements of the degree will be satisfied when all the stipulated courses have been passed. Students must pass all courses in any level before proceeding to the next level. The syllabus is subject to annual review. Where a subject is discontinued or fundamentally changed the old syllabus will continue to be recognised for the purpose of completing Level 1 and Level 2 for the following three years. Thereafter, the new subject(s) will be required.
4. Students of Levels 2 and 3 courses will be required to attend for lectures at the Belfield campus of University College Dublin on a basis to be prescribed. Such attendance will be on a full-time basis at specified times, not greater than fifteen days in Level 3. The Faculty may waive this requirement for overseas students, subject to whatever other requirements as are thought appropriate.
5. Honours may be awarded in each course and in the degree as a whole. The Honours standard in each course will be in accordance with University regulations. Honours in the degree will be awarded on the total mark in the courses for Level 3.
6. Awards of the Institute of Bankers in Ireland (Certificate, Diploma in Financial Services) may be made on the basis of performance in Level 1 (Certificate) and Level 2 (Diploma). For regulations relating to such awards, students should consult the Institute of Bankers in Ireland.

7. **Requirements for Admission**

Admission - Minimum Requirements

Applicants should be in full-time employment in the financial sector.

Age

Eighteen years on 15 October (or within three months of that date) of the year of entry. Under no circumstances will exceptions be made to this regulation.

Education

Students must have fulfilled the matriculation requirements of the National University of Ireland by passing the Leaving Certificate Examination of the Department of Education in the following subjects:

- (i) Irish
- (ii) English
- (iii) Another recognised language
- (iv) Mathematics
- (v) & (vi) Any two recognised subjects not already selected.

Candidates who have taken their school-leaving examinations prior to 1972 and who do not meet the above requirements must fulfil the matriculation requirements in the following:

- (i) Irish
- (ii) English
- (iii) Latin or Greek or a modern continental language
- (iv) Mathematics
- (v) Another subject accepted for matriculation not already selected.

Matriculation on Mature Years

In exceptional cases, students whose qualifications do not coincide with those specified in the foregoing regulations may be granted matriculation. The following are the conditions under which such a privilege may be granted:

- (a) The minimum age at which an applicant will be considered is 21 years on 15 October of the year of entry;
- (b) Evidence of educational attainment must be produced by the applicant which will satisfy the Dean and the Faculty of Commerce. In general, such evidence must be of the same order as a school leaving certificate, showing an adequate secondary education;
- (c) Applicants' attention is drawn to the matriculation regulations as it is advisable to complete matriculation requirements in the normal way rather than to apply for matriculation on mature years. Applicants requesting this privilege should apply to the Dean of the Faculty of Commerce before 31 March of the year in which this concession is requested.

SUMMARY OF COURSES FOR THE DEGREE OF BACHELOR OF FINANCIAL SERVICES

A full description of courses for the Degree of Bachelor of Financial Services is available on application to the Faculty of Commerce.

MODE A

LEVEL 1

Financial Services Group

FIN 1701	Law and Practice of Banking
FIN 1703	Lending and Securities
FIN 1705	Financing International Trade
FIN 1706	Investment Planning 1 (N.I.)
FIN 1707	Investment Planning 2 (N.I.)
FIN 1708	Investment Planning 1 (R.O.I.)
FIN 1709	Investment Planning 2 (R.O.I.)
FIN 1710	Legal and Regulatory Aspects Of Mutual Funds
FIN 1711	Custody and Registration
FIN 1723	Fund Accounting and Valuation
FIN 1713	Mortgage Advice and Practice 1 (N.I.)
FIN 1714	Mortgage Advice and Practice 2 (N.I.)
FIN 1715	Mortgage Advice and Practice 3 (N.I.)
FIN 1716	Mortgage Practice 1 (R.O.I.)
FIN 1717	Mortgage Practice 2 (R.O.I.)
FIN 1718	Mortgage Practice 3 (R.O.I.)
FIN 1720	Instalment Credit/Leasing 1
FIN 1721	Instalment Credit/Leasing 2
FIN 1722	Instalment Credit/Leasing 3
FIN 1724	Banking Operations
FIN 1725	Business Banking 1
FIN 1726	Business Banking 2
FIN 1727	Financial Advisers 1 (N.I.)
FIN 1728	Financial Advisers 2 (N.I.)
FIN 1729	Financial Advisers 3 (N.I.)
FIN 1730	Mortgage Advice and Practice Bridge (N.I.)

Business Studies Group

ACC 1702	Accounting
ECON 1701	Economics
MKT 1701	Marketing
ACC 1703	Financial Reporting and Managerial Accounting
HRM 1701	Managing People
HRM 1702	Legal Aspects of Employment Law Practice

Students choose eight subjects with a minimum of three from each group.

LEVEL 2

FIN 2703	Finance
FIN 2704	Treasury and Risk Management
FIN 2705	Investment
FIN 2706	Lending Assessment and Management
ACC 2705	Law
HRM 2703	Employment Law

Students must pass five subjects.

LEVEL 3

BMGT 3707	Business Policy and Strategy
FIN 3705	Management of Financial Institutions
HRM 3701	Strategic Human Resource Management
BMGT 3708	European Studies

DEGREE OF BACHELOR OF BUSINESS AND LEGAL STUDIES (BBLs)

REGULATIONS

1. The Degree of Bachelor of Business and Legal Studies is a joint primary Degree of the Faculty of Commerce and the Faculty of Law.
2. The Degree may be conferred either as a Pass Degree or as a Degree with Honours.
3. Approved courses of study must be attended for at least twelve terms after matriculation.
4. Candidates for the Degree must have fulfilled the Matriculation requirements of the National University of Ireland by passing the Leaving Certificate Examination of the Department of Education in the following subjects:
 - (i) Irish;
 - (ii) English;
 - (iii) Another recognised language;
 - (iv) Mathematics (A minimum of Grade D3 on the Higher paper or Grade B3 on the Ordinary paper at the Leaving Certificate Examination);
 - (v) & (vi) Any two recognised subjects not already selected.
5. *General:*
 - 5.1 A unit is a set of approximately twenty-four hours of lectures for non-semesterised courses and thirty-six hours of lectures for semesterised courses.
 - 5.2 Each course of study is composed of one or more units. Each course will be followed by an examination.
 - 5.3 Credits will be given for each course passed. Each level of the Degree programme contains sixty credits apart from Mode III Level 4 which contains 62 credits.
 - 5.4 No compensation applies in any examination in the degree.
 - 5.5 Examination results are awarded on the basis of individual subjects rather than on an overall award for an individual year of the course. However, in the award of the degree, an overall class will be awarded by aggregating the results of the subjects at Level 3 and Level 4.
 - 5.6 Please note the following definition of terms in relation to business courses:

Course: A series of lectures, associated course work (if any) and the examinations associated with the course.

Course Work: All essays, projects, mid-term examinations etc. that contribute towards the final mark for a course in addition to the final written examination paper.

Examination Offering: There are two examinations associated with each course. The first examination termed the First Offering, held immediately after the course, and the second examination termed the Second Offering, held at a later date, normally at the end of the subsequent semester for semesterised courses and Autumn for non-semesterised courses.

Deferral of Examination: Where the first examination offering associated with a course is not taken *for whatever reason*.

5.7 In relation to business courses, students who do not obtain the credits associated with a course by the second examination offering may be required to re-register for that course, re-attend, complete any assigned course work, pass the course examination and pay the associated fee*.

* Please note: The business courses are as prescribed for the academic year 2001/2002. Students should note that the business courses listed for Levels 1, 2, 3 and 4 for the academic year 2002/2003 and subsequent years may change, may be dropped or may be modified.

6. The degree is composed of a number of courses which are given at four levels. Level 1 courses are offered at the commencement of the degree programme. These are followed by Level 2 and Level 3 courses. Level 4 courses are taken in the final stage of the degree programme. The academic requirements of the degree will be satisfied when all the stipulated courses have been passed.

In Level 4 students may choose to specialise in Law or in Business Studies. Depending on the Mode chosen, students may take one or two additional optional subjects in their chosen discipline and drop an optional subject in the other discipline.

Business Studies courses in Levels 2 (except MIS 1002, MIS 1005 and EC 2208), 3 and 4 are semesterised and examinations are held at the end of each course. The second offering examinations for first semester courses will be offered at the end of the second semester of the same year. The second offering examinations for the second semester examinations will take place at the end of the first semester of the following year.

The following refers to business courses:

Students should note that from the academic year 2000/2001 onwards, it is likely that second offering examinations for second semester courses of the previous academic year will be held in the first week of January and in the first week of the second semester.

7. *Progress from Level 1 to Level 2:*

7.1 Students who obtain a total of sixty credits on the combined results of the Summer and Autumn examinations of the Level 1 courses are eligible for unrestricted entry into Level 2 courses.

7.2 To enter Level 2, students must satisfy the following conditions after combining the results of the Summer and Autumn examinations of Level 1:

(a) obtain thirty credits in business courses, and

(b) pass two legal studies subjects. Students are permitted to carry the remaining legal studies subject to Level 2. Students who have not passed at least two legal studies subjects are not eligible for entry into Level 2, but may repeat the subjects failed in the following year's examinations.

If a student satisfies the legal studies requirement as stated in point (b) above, but fails to satisfy the requirements of point (a), then that student cannot progress to Level 2 without the permission of the Faculty of Commerce. Credits for outstanding Level 1 courses must be obtained before entering Level 3.

7.3 All courses in BBL Level 1 must be passed within two years of entering Level 1. Otherwise the student may not remain in the programme.

Please Note with regard to Business Courses:

The business course half of the Bachelor of Business and Legal Studies is currently in the process of review and it is likely that substantial changes will take place in the programme of study for all levels from the academic year 2002/2003 onwards. Students who fail to achieve the thirty business course credits in Level 1 by the second examination offering in the 2001/2002 academic year may not be in a position to take Level 1 examinations based on 2001/2002 courses in subsequent years. The provisions of Rule 14 will then apply.

8. *Progress from Level 2 to Level 3 (and Level 3 to Level 4):*
 - 8.1 Students who pass at least two legal studies courses in Level 2 are eligible to enter Level 3, subject to having passed all Level 1 courses.
 - 8.2 Students who pass at least two legal studies courses in Level 3 are eligible to enter Level 4, subject to having passed all Level 2 courses.
9. Where a student passes an examination after more than one attempt, his or her overall mark will be the successful examination mark
10. Students cannot be registered for any course(s) nor attempt any examination(s) in course(s) from more than two consecutive levels in any one academic year.
11. Examinations of more than two consecutive levels may not be taken at the same sitting.
12. If a Law course is terminated or changed, it will not normally be examined in its original form for more than two years. In the event of a business course being changed, modified or terminated, then no other examination for that course will be offered other than the second offering examination.
13. A student's choice of Level 4 course electives must be made in writing at the end of the Level 3 academic year.

The following only relates to business courses. Permission to be registered for a course and to attempt the examination at the end of any Level 4 course is contingent on the student satisfying the minimum attendance requirement of the course. The minimum attendance requirement of a course cannot be met if a student transfers into the course later than two weeks after the start of that course. Thus, no Level 4 student can be registered for a course, attend a course or attempt an examination unless the student was enrolled in that course no later than two weeks after the start of the course. Formal attendance at a course will be deemed to have commenced when Faculty records show that the student is enrolled for the course.

14. Permission to defer examinations in Law courses must be obtained from the Faculty of Law.

The following relates to business course deferrals. Students who do not obtain the credits associated with a course by the second examination offering may be required to re-register for that course, re-attend and pay the associated fee. Students should note that courses may change from year to year, may not be offered in certain years, and may be dropped entirely from the programme. This will require the substitution of a course(s) by additional course(s) and will entail re-registration, re-attendance and the payment of the appropriate fees.

The following refers to business courses:

Those students who do not obtain credits associated with a course by the second examination offering in their first cycle of registration for that course, may find that subsequent examination offerings, if any, may not be held at a time which is convenient and they may also find that these subsequent examination offerings may be timetabled at the very same time as other examination offerings which they may still need to take.

15. *Course Work*

Where a mark is given for course work, a pass mark will not be awarded for the course unless at least 35% is attained in the written examination in that course.

The following only relates to business courses. The course work mark shall only be counted for the first examination offering of any course. The second examination offering mark shall therefore be based entirely on the written second examination offering paper.

DEGREE OF BACHELOR OF BUSINESS & LEGAL STUDIES (EUROPEAN)

General Description

The Degree of Bachelor of Business & Legal Studies (European) is a four year programme, the third level of which is spent abroad at a European University as an integral element in the degree programme. The year abroad will be spent at an approved university studying both law courses and business courses. Whilst all Level 2 BBLS students may apply to participate in this degree, it is important to stress that the number of students who can take part in the programme will be limited by the number of places available in any given year.

Admission Procedure

Registered Level 2 Business and Legal Studies students may apply to transfer into the Degree of Bachelor of Business & Legal Studies (European) programme. Applications should be submitted before 1 March. A presentation on the Erasmus/Socrates Exchange Programme will be made to students early in the second semester.

Permission to transfer into the Degree of Bachelor of Business & Legal Studies (European) programme is conditional upon the applicant having passed all Level 1 and Level 2 examinations in the session in which such permission is sought. Admission to the degree will be dated from 1 September immediately following the examination; no deferral of the transfer will be allowed.

Course Requirements

Students in this programme must attend an approved European university on a full-time basis for one academic year between the completion of the Level 2 examinations in Business and Legal Studies and enrolment in Level 4 Business and Legal Studies courses.

All courses selected abroad must be notified to, and approved by the two Directors of the Bachelor of Business & Legal Studies Degree.

Registration for Level 4 courses in UCD must follow directly on the year spent abroad.

Examinations

During the year abroad, examinations will be taken in the host university. A satisfactory performance in these examinations will be a condition of entry to Level 4 of the Degree of Bachelor of Business & Legal Studies (European) programme. Students who have not performed satisfactorily and who have not passed examinations at the host university will be

required to sit those repeat examinations offered by the host university. The Faculty of Commerce also reserve the right to require students who fail business studies courses abroad to sit and pass equivalent or nominated courses in UCD after the student has returned to UCD. This may have financial implications for fees/grants.

The award of the Degree of Bachelor of Business & Legal Studies (European) will be as for the Bachelor of Business & Legal Studies Degree. Marks obtained during the year abroad will not affect the class of degree awarded at the end of the programme. The final degree awarded will be determined purely on the student's performance in their Level 4 examinations.

Students should note that Business or Legal courses may be modified or unavailable in any given year.

Please note that the above is NOT a separate and distinct degree from the Bachelor of Business & Legal Studies Degree.

SUMMARY OF COURSES

FIRST YEAR (LEVEL 1)

Business Studies Courses

BMGT	1002	Management Principles and Business Environment	(2 units)
BMGT	1004	Organisational Behaviour	(2 units)
ACC	1002	Financial Accounting 1	(3 units)
ECON	1105	Principles of Economics	(2 units)

Law Studies Courses

LAW	1501	Constitutional Law
LAW	1502	Law of Contract
LAW	1503	Law of Tort

SECOND YEAR (LEVEL 2)

Business Studies Courses

MIS	1002	Business Statistics	(2 units)
ACC	2003	Management Accounting	(1 unit)
ACC	2005	Financial Accounting 2	(1 unit)
MIS	1005	Introduction to Computers and Information Systems	(1 unit)
ECON	2208	Economics for Law and Business	(1 unit)

Legal Studies Courses

- Option 1**
- Option 2**
- Option 3**

THIRD YEAR (LEVEL 3)

Business Studies Courses

FIN	2004	Finance	(1 unit)
BMGT	2003	Business Logistics and Operations Management	(1 unit)
HRM	2003	Managing Employee Relations	(1 unit)
MKT	2003	Marketing	(1 unit)

Legal Studies Courses

LAW	3501	Law of the European Union
		Option 1**
		Option 2**

FOURTH YEAR (LEVEL 4)

MODE I

Business Studies Courses

BMGT	3003	Strategy Formulation and Implementation	(1 unit)
		4 Options*	(4 units)

Legal Studies Courses

- Option 1**
- Option 2**
- Option 3**

MODE II

Business Studies Courses

BMGT	3003	Strategy Formulation and Implementation	(1 unit)
		2 Options*	(2 units)

Legal Studies Courses

- Option 1**
- Option 2**
- Option 3**
- Option 4**
- Minor Dissertation

MODE III

Business Studies Courses

BMGT	3003	Strategy Formulation and Implementation	(1 unit)
		6 Options*	(6 units)

Legal Studies Courses

- Option 1**
- Option 2**

* *Business Studies Options*

Business course electives are taken from courses offered in Level 3 of the Bachelor of Commerce Degree Programme.

These courses, and such other courses which may be available from time to time, will be offered at the discretion of the Faculty of Commerce and each course may not be available in any one year.

The availability of courses to students may be subject to timetable constraints.

**** *Legal Studies Options***

Options to be selected from the following list:

- LAW 4506 Banking Law
- LAW 4501 Commercial Conflicts of Law
- LAW 2502 Commercial Law and Commercial Transactions
- LAW 2501 Company Law and Partnership
- LAW 4502 Competition Law in the European Union and Ireland
- LAW 3502 Corporate Finance Law
- LAW 2503 Criminal Law
- LAW 3503 Employment Law
- LAW 4507 Environmental Law
- LAW 4503 Equity
- LAW 4509 Evidence
- LAW 3508 Financial Services Law
- LAW 4510 Jurisprudence
- LAW 3504 Insolvency Law
- LAW 3505 Intellectual Property Law
- LAW 3506 International Commercial Transactions
- LAW 3507 International Trade Law
- LAW 2504 Land Law
- LAW 4505 Revenue Law

These courses, and such other courses which may be available from time to time, will be offered at the discretion of the Faculty of Law and each course may not be available in any one year.

EUROPEAN CREDIT TRANSFER SYSTEM (ECTS)

**CREDIT SCHEME FOR DEGREE OF BACHELOR OF
BUSINESS AND LEGAL STUDIES**

FIRST YEAR (LEVEL 1) BUSINESS AND LEGAL STUDIES

	<i>Course Title</i>	<i>Credits</i>
BMGT 1002	Management Principles and Business Environment	7.50
BMGT 1004	Organisational Behaviour	7.50
ACC 1002	Financial Accounting 1	7.50
ECON 1105	Principles of Economics	7.50
LAW 1501	Constitutional Law	10.00
LAW 1502	Law of Contract	10.00
LAW 1503	Law of Tort	<u>10.00</u>
Total:		60.00

SECOND YEAR (LEVEL 2) BUSINESS AND LEGAL STUDIES

	<i>Course Title</i>	<i>Credits</i>
MIS 1002	Business Statistics	7.50
ACC 2003	Management Accounting	6.00
ACC 2005	Financial Accounting 2	6.00
MIS 1005	Introduction to Computers and Information Systems	3.75
ECON 2208	Economics for Law and Business	3.75
	Law Subject Option 1	11.00
	Law Subject Option 2	11.00
	Law Subject Option 3	<u>11.00</u>
Total:		60.00

THIRD YEAR (LEVEL 3) BUSINESS AND LEGAL STUDIES

<i>Course Title:</i>	<i>Credits:</i>	
FIN 2004 Finance	6.00	
BMGT 2003 Business Logistics and Operations Management	6.00	
HRM 2003 Managing Employee Relations	6.00	
MKT 2003 Marketing	6.00	
LAW 3501 Law of the European Union	12.00	
	Law Subject Option 1	12.00
	Law Subject Option 2	<u>12.00</u>
Total:	60.00	

FOURTH YEAR (LEVEL 4) BUSINESS AND LEGAL STUDIES

Mode I		
<i>Legal Studies Courses</i>		<i>Credits</i>
Option		10
Option		10
Option		10
<i>Business Studies Courses</i>		
BMGT 3003	Strategy Formulation and Implementation	6
Option		6
Option		6
Option		6
Option		<u>6</u>
Total:		60

Mode II		
<i>Legal Studies Courses</i>		<i>Credits</i>
Option		10
Option		10
Option		10
Option		10
Minor Dissertation		2
<i>Business Studies Courses</i>		
BMGT 3003	Strategy Formulation and Implementation	6
Option		6
Option		<u>6</u>
Total:		60

Mode III		
<i>Legal Studies Courses</i>		<i>Credits</i>
Option		10
Option		10
<i>Business Studies Courses</i>		
BMGT 3003	Strategy Formulation and Implementation	6
Option		6
Option		6
Option		6
Option		6
Option		6
Option		<u>6</u>
Total:		62

**SYLLABUS OF COURSES FOR THE DEGREE OF BACHELOR OF
BUSINESS AND LEGAL STUDIES**

BUSINESS COURSES

FIRST YEAR - LEVEL 1

ACC 1002 Financial Accounting 1 (3 units)

Balance sheet equation; debit credit convention; income measurement; period and adjustments; journals and daybooks including control accounts; preparation of final accounts for retailers, manufacturers, sole traders and companies; published accounts; regulatory framework; companies acts requirements; cash flow statements; partnership accounts including admission and retirement of partners; changes in profit sharing ratios; final accounts; preparation of accounts from incomplete records; bank reconciliations; correction of errors.

BMGT 1002 Management Principles and Business Environment (2 units)

(a) Management Principles and the Functions of Business

Competent management is critical to the success of a business. Management is a complex subject in that it has to deal with people at work as well as handling all of the constraints and difficulties of operating in a dynamic environment. This introductory course leads the student through the historical development of management theory. It examines the job of the manager; the planning, organising, staffing, directing and controlling roles played by every manager. Having outlined varying tasks which go to make up the manager's job, the course then examines the various functional areas of business where these tasks are performed. The functions examined are marketing, finance, manufacturing, personnel and industrial relations. The course is taught by lecture method supplemented by readings.

(b) The Structure of Irish Business

The structure of output and employment in Irish business: Comparative structures of business in EU and other countries; analysis of the natural resource-based sectors, i.e. agribusiness, mining, oil and gas; analysis of the manufacturing sectors and assessment of the role of foreign-based, indigenous and state firms; comparative analyses of the performance of various sectors in Ireland; international comparisons for manufacturing industry; analysis of the wholesale and retail sectors of distribution; analysis of the service sector in Irish business and its potential for development; assessment of the support structures for business in Ireland.

BMGT 1004 Organisational Behaviour (2 units)

(a) Individual Behaviour

Theories of motivation and satisfaction and their relation to performance. Practical approaches to motivation. Human abilities and aptitudes - their assessment and acquisition. Cognitive processes - Perception, problem-solving and decision-making.

(b) Group Behaviour

Group formation and development; group structure; leadership; group processes - communication, motivation, decision-making, influence, conflict management.

ECON 1105 Principles of Economics (2 units)

Microeconomics: Basic theory of demand and supply and the functioning of markets. Analysis of competition, monopoly, labour markets, taxation. Macroeconomics: Outline of basic issues in fiscal and monetary policy.

SECOND YEAR - LEVEL 2

ACC 2003 Management Accounting (1 unit)

Introduction to management accounting; accountant's role in the organisation; classification of costs; job costs; process costs; analysis of cost behaviour; cost-volume-profit analysis. Budget profit planning; systems design; responsibility accounting and motivation standard costs; flexible budgets; relevant costs for decision-making.

ACC 2005 Financial Accounting 2 (Pre-requisite: ACC 1002) (1 unit)

Partnership accounting, dissolution of partnership, conversion of partnership to limited company. Accounting for stocks, depreciation and revaluation of fixed assets, government grants, research and development, foreign currency transactions and taxation. Published company accounts: regulatory framework, disclosure of accounting policies, post balance sheet events and contingencies, earnings per share, prior year adjustments, cash flow statements. History of development of accounting and accounting regulation, conceptual framework of accounting, theory of income measurement, critique of current financial reporting practice.

ECON 2208 Economics for Law and Business (1 unit)

- (a) Microeconomic analysis: Public goods, externalities and other related topics.
- (b) Applications to business in managerial economics and economics of the firm's decision-making.
- (c) Applications in the legal area, e.g. in the economics of property rights, moral hazard and adverse selection in insurance markets.

MIS 1002 Business Statistics (2 units)

Introduction to probability and statistics for business. Descriptive statistics (means, variances, frequency distributions, constructing graphs and tables). Probability theory and probability distributions, including uniform, binomial, normal, t-distribution, chi-squared and F-distribution. Decision-making under uncertainty and Bayes' law. Sampling with and without replacement. Classical hypothesis testing with applications. Analysis of variance. Multivariate ordinary least squares model. R-squared, t-tests of regression co-efficients, Durbin-Watson statistics, autocorrelation, heteroskedasticity. Time-series models and forecasting models, including stochastic processes. Applications to quality control. (Optional) principal components and factor analysis.

MIS 1005 Introduction to Computers and Information Systems (1 unit)

In today's competitive and complex business environments, information systems (IS) and information technology (IT) are essential tools for business organisations. Consequently, computers and information systems have become an important part of our everyday work and social environments. As members of society, it is important to understand what computers and information systems are all about. As future business professionals, it is especially important to know how to use and apply these technologies. The objectives of this course are to provide students with basic knowledge about computers and information

systems, and to help them develop the skills needed to use and take advantage of these technologies. The course is comprised of two hours of lectures plus two hours of practical "hands-on" tutorials per week. The topics covered include an overview of computer hardware, operating and applications software, word-processing, spreadsheet design, software development, an introduction to the role of information and information systems in business, and discussion of the social impacts of computing.

THIRD YEAR - LEVEL 3

BMGT 2003 Business Logistics and Operations Management

This course is designed to provide students with an understanding of how the modern product is created and delivered. The main topics are as follows: approaches to product design; options for process design; techniques for production capacity planning; structure of facility location decisions; management of physical procurement, the sourcing, purchasing and handling of materials; principles of production scheduling, push versus pull systems, materials requirements planning (MRP), lean manufacturing; the management of physical distribution channel design, customer service goals, trends in supplier-buyer relationships, just-in-time (JIT) delivery principles; inventory management; the use of quantitative techniques in supply chain management; the role of value chains and networks in competitive strategy; advanced manufacturing concepts; innovation and the management of technology.

FIN 2004 Finance

Joint Stock Company. Principles of taxation. Present values and wealth. Investment appraisal. Value additivity. The cost of capital. Portfolio Theory. Risk versus Return. Sources of Finance. Agency theory. Gearing. Capital structure. Dividend decision. Financial analysis and planning. Working capital management. Valuation of options. Mergers and takeovers. International financial management. Valuation of companies.

HRM 2003 Managing Employee Relations

This series of lectures will introduce students to management-employee relations at the collective and at the individual level. At the collective level, it will consider the attitudes and goals and organisation of the parties, the framework of law within which industrial relations is conducted, the working practices and procedures adopted by the parties, and some recent trends and developments in industrial relations in Ireland, including the growing emphasis on strategic approaches to the management of industrial relations. At the individual level, the following topics will be examined: the nature/changing nature of work, managing flexible organisations and the evolution of the personnel function in contributing to corporate effectiveness; strategies choice facing the personnel function in managing workforces; implementing personnel objectives in today's organisations. The objectives, role and functions of the personnel department will also be reviewed.

MKT 2003 Marketing

Marketing is a concern for all people and organisations. We all live by exchanging something. Marketing is the study of exchange processes in society: how transactions are initiated, motivated, facilitated and completed. The topics covered in the course are: the role of marketing in society; the scope of marketing in the organisation; analytical methods used in marketing analysis; understanding consumer, industrial and service markets; understanding and analysing competitors and informing marketing decisions.

FOURTH YEAR - LEVEL 4

BMGT 3003 Strategy Formulation and Implementation

The concepts of general management and corporate strategy. Models for strategy formulation. Analysis of industries and competitors. Analysis of corporate resources and competitive advantage. Identification and evaluation of strategic alternatives including expansion, diversification and retrenchment. The implementation of strategy. The design of policies and procedures for strategy implementation. Review of current research on the work and behaviour of senior managers in Ireland and elsewhere. Implications of new techniques and practices generally for the management of business enterprises.

FOURTH YEAR - LEVEL 4 - BUSINESS ELECTIVES

ACC 3003 Financial Accounting 3

Accounting for groups: holding, subsidiary and associated companies; consolidated balance sheets, consolidated profit and loss accounts; goodwill; statutory, stock exchange and professional requirements; presenting the results of operations. Foreign currency translation. Accounting for leases and hire purchase transactions.

ACC 3006 Accounting Theory and Contemporary Issues

The objectives of financial statements; the conceptual framework; measurement of assets, liabilities, revenues and expenses; income measurement; accounting for inflation; the accounting standard setting process; financial accounting in the European Union.

ACC 3009 Cost Management

The role of management accounting and the search for relevant information including the *Information Mosaic*. The development and history of management accounting. Emerging themes in cost/management accounting including customer, competitor and quality focus and professional ethics. Financial and non-financial information including the *Balanced Scorecard*.

Cost objects and different cost classification systems including the distinction between 'cost' and 'expense'. The presentation of cost statements. Value added and non-value added activities and value analysis. Modern cost structures. Cost management - a cross functional perspective.

The importance of stock valuation in profit determination together with absorption versus direct costing. Cost assignment with the difference and importance of cost apportionment and allocation. Methods of cost apportionment including service department apportionments. The costing of joint and by products for product costing and decision making purposes. The issues concerning overhead absorption rates (OHARs) including plant wide or departmental OHARs, levels of activity and selection of cost drivers.

Traditional and contemporary cost management systems. Activity drivers and cost behaviour. Activity based costing including research findings on ABC and the use of activities and cost drivers for costing. The phenomenon of under/over-recovery of overheads and their disposition. Cost management and control of materials, labour and overheads. Recording and reconciling cost flows including backflush accounting. The nature of job costing and pricing policies and methods. The paradox of 'pricing for profit' but making a loss. Process costing methods (FIFO and Average) including spoilage.

World Class Manufacturing (WCM) including JIT systems and implications for management accounting practice. Performance measurement including quality and cost of quality reports. Activity based cost management and recent developments in ABC including customer profitability. Internal and external benchmarking. Strategic cost management including creating and sustaining a competitive advantage. Value-chain framework, linkages and activities. International issues in cost management. Research findings on cost management systems.

ACC 3012 Advanced Management Accounting

Decision making in structured and unstructured situations and professional ethics. Cost analysis and relevant costs for decision making and profit planning in "what if" situations. Accounting statements in contribution format and their relevance in decision making. Establishing cost relationships in linear and non-linear situations including the learning curve. Tests of linearity and confidence intervals. Decision making situations including pricing, special order situations, slack capacity, new products and make or buy decisions. Target costing. Non-quantifiable factors and their relevance in managerial decision making. The concept of a limiting factor and the decision matrix involving products and limiting factors. Computer applications of linear programming and sensitivity analysis. Limitations of linear programming. Capital investment decisions.

The concept of uncertainty/risk and its relevance to managerial decision making. The construction of payoff tables and criteria for evaluation: expected monetary value (EMV), maximax, maximin and least regret.

The structure and process of management control. Levers of control. The control decision point and the control action point. Achieving financial control through budgets. Contemporary responsibility accounting and behavioural dimensions of control. Preparation of operational budgets and review of the master budget. Zero based budgeting and flexible budgeting for financial control.

Variance calculation and reporting. Revenue variances - operational or strategic implications. Setting standard costs, direct cost and overhead variances. Absorption costing/direct costing - the profit implications. Profit analysis and the variance investigation decision.

The control structure. Different structures including divisional or strategic business units (SBUs). The issue of decentralisation and centralisation. Methods of performance evaluation including the Balanced Scorecard.

Transfer pricing including profit switching. Deterministic models for setting transfer prices. Macro economic implications of profit switching prices.

Miscellaneous management accounting topics including competitor and environmental analysis, customer profitability and supplier performance, and the importance of product life. World Class Manufacturing (WCM) including JIT systems and the accounting implications. Research findings on management accounting practices.

ACC 3015 Taxation

The role of taxation in the economy; differing systems of taxation; definition of the tax base; income versus capital. Residence and domicile; sources of income; basis of assessment; computation of taxable income; reliefs and allowances. Capital Gains Tax: definitions; reliefs, allowances and exemptions. Capital Acquisitions Tax: gifts and inheritances; basis of assessment. Corporation Tax: taxable profits; close companies and distributions. Value Added Tax: taxable transactions; operation of the system.

BMGT 3007 Enterprise Development, Entrepreneurship and Innovation

Strategic positioning of the new firm; preparing the plans for marketing, operations, people and finance. The course will also deal with new venture launch, corporate renewal and corporate turnaround. Models of the new venture formation process; entrepreneurs; new business ideas; innovation; environmental analysis; supports and incentives for entrepreneurship. The course will include lectures, case studies and an individual project.

BMGT 3010 Management of Manufacturing Systems

New product development; process choice and design; capacity planning; plant location and layout; productivity and performance; management of operations; aggregate production planning; policy and strategic issues in manufacturing.

BMGT 3013 Management of Services

Categorisation of services; process perspective; facility planning and location decisions; management of service operations; managing customer service quality; current trends and strategic issues in service design and delivery.

BMGT 3016 Value Chain Management

Elements of production systems; trends in vertical integration; physical procurement processes; physical distribution channels; demand forecasting and order processing; overall design of the value chain to achieve and maintain competitiveness.

BMGT 3019 Management of Innovation

Nature and scope of innovation and technology management at the level of the firm. Technology and industry structure. Technology and competitiveness. Integrating technology into corporate strategy.

BMGT 3022 Quality Management

Contemporary perspectives; design of quality goals, information feedback and control systems; product and process improvement cycles; motivation and reward; organisational implications; total quality management and international standards.

BMGT 3025 Managing Business Ethics

This course will cover methods of dealing with ethical issues in a constructive way in real business situations. As future managers, students will gain an awareness of contemporary ethical issues that often underlie general business actions and affect subsequent organisational performance. Some examples of topics examined: decision making, personal integrity, conflicts of interest, organisational effectiveness, acquisitions and restructuring, employee rights and relations, insider trading, advertising, product safety, business practices and control, doing business abroad.

BMGT 3028 Managing Change

Change and its causes. Unplanned change. Models and processes of planned organisational change. Open systems theory and its relevance to organisations. The diagnosis of organisational problems. Overview of human process, techno-structural, human resource and strategic change interventions. Selecting interventions. Implementing planned change in organisations. Strategic change.

BMGT 3031 International Business

The international business environment; internationalisation process of the firm; economic and political systems; human and cultural environment; trade theory; management and organisation of international business; industrial environments and global strategies; global business alliances; information and control systems for global business; political risk; multinationals in Ireland. Global competition; strategic alliances; the competitive advantage of nations; business with industrialised, developing and historically planned economies; international finance; role of information technology; structure in international organisations.

BMGT 3034 European Industry and Business Enterprise

The EU competitiveness in the world economy; the impact of EMU on trade and industry; internal market-industrial progress and prospects; importance, progress and prospects of selected industrial sectors in the major nations of the EEA; the role of small and medium enterprise; industrial and competition policies; pattern of mergers and acquisitions; the impact of inward investment; high and low growth sectors; the evolution of state owned enterprise; developments in the former command economies of Europe.

BMGT 3037 Institutions, Administration and Politics, Policy-making of the EU

An examination of the origins and evolution of the European Union. The factors which led to the enactment of the Treaty of Rome. Developments in the EU since the Treaty. The institutions of the EU: their role, functions and power. The impact of European law on business. The course will also deal with the origins, institutions, policy-making process and policy issues of the European Union. Particular attention will be paid to competition policy, the completion of the internal market, trade policy, industrial policy and monetary integration and their impact on the European business environment.

BMGT 3040 Public Administration, Public Finance and Government Framework

Philosophical approaches to public administration; the civil service and state-sponsored bodies; local government; public finance; co-ordination, planning and control in central government. The Devlin Report and the civil service. The White Papers and Reports on Local Government Reform. The rise and decline of regionalism. Reform and restructuring the public service - the experience in Ireland and other OECD states. Privatisation. The citizen and the state: An examination of measures to improve citizen/administration relations in the developed state. Improving public financial management. Public policy development: The State and planning.

BMGT 3043 Transport and Materials Management

Role of transport; structure of the transport sector; regulation and competition; trends in business logistics; resource costs in transport; fleet productivity and vehicle scheduling; warehouse and stock management; logistics control systems.

ECON 3980 Applied Econometrics I

This course is an introduction to econometric techniques. The core section of the course relates to methods of estimating single equations using multiple regression.

ECON 3981 Applied Econometrics II

This course applies the techniques covered in ECON 3980 to test the predictions of models frequently used in economics and finance. Topics include applications of the CAPM, estimating consumer demand functions, and the relationship between advertising and sales. The course makes extensive use of UCD microcomputer facilities.

ECON 3982 Industrial/Managerial Economics

This course is concerned with the applications of economic principles and methodologies in the decision-making process within the firm or organisation. It seeks to establish rules and principles to facilitate the attainment of the desired economic goals of management.

ECON 3983 Macroeconomics

This course is a theoretical macroeconomics course. The focus is on open economy macro, covering fixed and flexible exchange rates. The topics for discussion include: the intertemporal budget constraint; labour markets; economic growth; money, money demand and monetary policy; aggregate demand and aggregate supply; fiscal policy and the theory of economic stabilisation.

ECON 3984 International Monetary Economics

This course will cover four main areas: (i) the balance of payments and the current account, (ii) exchange rate determination under floating rates, (iii) macroeconomic policy under fixed and floating rates, and (iv) the costs and benefits of exchange rate independence.

ECON 3985 International Economics (Trade)

This course examines theoretical and policy aspects of international trade. In particular, it is concerned with such issues as why trade takes place, the analysis of the benefits that accrue from trade and the welfare effects of protection and economic integration.

ECON 3986 Public Sector Economics

This course analyses the level and composition of public sector production, the efficiency of non-profit public sector firms and the growth of the public sector. In addition, it examines the financing of the public sector and the economic aspects of the organisation of government.

ECON 3987 Applied Macroeconomics

This course is an applied course which examines the performance of the economy and considers the major policy issues confronting the government. The course looks at fiscal, monetary, exchange rate, incomes, industrial, factor and product market policies. The factors affecting the performance of the economy in the long run and the short run are also considered.

FIN 3004 Aspects of Financial Theory

This course introduces students to the main emphases of modern financial theory with particular reference to capital market consumption and investment decisions; utility theory; portfolio optimisation, equilibrium financial assets, pricing models and the pricing of contingent claims.

FIN 3009 Investment and Portfolio Management

This course is intended to give a broad appreciation of security analysis and portfolio management. Topics to be covered include: CAPM, APT and security market pricing, option pricing models, portfolio theory, application to domestic and international markets, risk management for various asset categories.

FIN 3013 Financial Institution Management

The course deals with the management of financial institutions with special emphasis on the following: banking and financial institution theories, bank regulation, risk management in banking, strategic management, asset liability management, bank lending, capital and liquidity management and global banking.

FIN 3017 Treasury Management

The course is designed to provide students with a practical understanding of treasury management. Topics include: interest rate and interest rate risk analysis, foreign exchange and exchange rate risk analysis, securities investment and derivative products analysis.

FIN 3021 Financial Management

This is a case study course applying the techniques learned by students in FIN2004. Topics include financial analysis and planning, cost of capital, capital structure, project appraisal, working capital management and mergers and acquisitions.

FIN 3025 International Financial Management

As the international company becomes the norm rather than the exception, the need to internationalise the tools of financial analysis is apparent. The objective of this course is to provide a conceptual framework within which the key financial decisions of the multinational firm can be analysed.

FIN 3030 Nature and Role of Insurance Markets

Life and general classifications, compulsory and voluntary, mixed insurance markets, market characteristics (concentration levels, penetration), regulatory structures, market participants, economics of insurance.

FIN 3033 Insurance Claims and Underwriting

The underwriting cycle, ratio analysis, claims process, loss adjustment, loss assessment, premium determination, regulatory requirements for claims management.

FIN 3036 Insurance Regulation

Irish Insurance Law, Insurance Acts 1909-1994, supervisory bodies and powers, authorisation requirements, European law, the framework directives, investment intermediaries legislation.

FIN 3039 Reinsurance

Market participants, captive insurance, reinsurance, facultative and treaty. IFSC structure, taxation, reinsurance regulation in Ireland, EU reinsurance regulation, specific reinsurance issues (property, casualty, marine).

FIN 3042 Pension Fund Management

Types of pension funds, state benefits, contributions and benefits, law of pension funds, taxation of pension funds, AVCs, ageing population, Pay-As-You-Go, funded schemes.

HRM 3003 Human Resource Management Techniques

The course is primarily concerned with providing an examination of the specialist human resource functions within Irish organisations: human resource planning, recruitment and selection, job evaluation, performance appraisal, rewards, an understanding of issues such as health and safety, welfare and employment termination. All of the above will be assessed within the broader context of organisation change and development.

HRM 3006 European Industrial Relations and HRM

This course is designed to introduce students to current issues and developments in European industrial relations and human resource management. Students are first provided with an understanding of industrial relations systems in five European countries, namely Britain, France, Germany, Italy and Sweden. The second part of the course makes a comparative analysis of a number of key issues; the growth and decline of trade unions, the role of the state, employers' organisations, the impact of multinationals on countries' industrial relations systems and the move towards developing a 'Social Europe' within the EU. Attention will also be drawn to the implications of the European Work Council's Directive and a Working Time Directive.

HRM 3009 Negotiation and Conflict Resolution

This course focuses on the development of the student's analytical and judgemental skills as a foundation for sound negotiation practice. It aims to give students an understanding of the various processes which are typically at work when an industrial relations issue is under negotiation; it attempts to sensitise students to the different forces which can influence the behaviour of the parties; and it provides a comprehensive framework which allows evaluation at both the tactical and the strategic levels of analysis.

HRM 3012 Human Resource Development

How adults learn at work. Training and development within the organisation. The delivery of training and development. National policy and practice on management development. Topical issues. Future developments.

HRM 3015 The Management of Gender Relations in Employment

Topics covered will include: Labour market structures; women in the workplace; work and family dynamics; institutional initiatives to promote equality of opportunity; the law as a mechanism of change; the task of managing diversity in employment.

MIS 3003 Information Systems Development and Implementation

Information systems and information technology are essential resources for business organisations. This course begins by identifying the strategic and organisational roles of information technology, and then proceeds to examine the processes of information systems development (requirements analysis, methodologies, tools and techniques) and information systems implementation (approaches, roles, responsibilities, risk and change management). Students will be required to complete a major project involving the analysis, specification and implementation plan for an information system that satisfies a business or organisational need.

MIS 3006 Management of Information Systems

This course addresses the following topics:

Managing application portfolio resources; managing client/server systems; developing and managing customer expectations; problem, change and recovery management; managing centralised and distributed operations; network management. A major segment of the course will address the area of information systems security and control, to include:

- physical and logical security;
- hardware and software controls;
- encryption techniques;
- audit and security for networks and telecommunication-based systems;
- legal and ethical issues.

MIS 3009 Advanced Topics in Management Information Systems

This course addresses in particular emerging issues in management information systems, be they related to hardware, software, telecommunications, application philosophies or combinations of these. In recent years, the MIS landscape has been changed by technologies such as groupware, client/server architectures, object-oriented techniques in data modelling and systems development, workflow automation, the Internet, Intranet and Electronic Commerce and other emerging technologies. A number of these topics, not necessarily all of those listed above, will be covered in the course in an attempt to identify their structural characteristics and their applicability in the world of business. The course will have a practical orientation.

MIS 3012 Networking and Internet Applications

This course considers the integration of networked information systems and telecommunications using current and emerging technologies.

It extends conventional information systems theory by introducing the concepts of client/server distributed operations and open communications standards. These technologies are discussed within and beyond the organisation.

Topics include current networking standards and practices, networking and telecommunications hardware, software and integration, network management, Intranet and Internet, Electronic Commerce design issues and applications. The main technologies discussed will be illustrated with relevant project work.

MIS 3015 Decision Applications

This management science course reflects the fact that decision making in the real world involves uncertainty, individual value judgements and non-linear relationships. Topics include: decision theory, evaluation of information; utility functions, conflicting objectives; multi criteria decision analysis, trade-offs, relative importance; competitive decision making, games, Markov process; queueing; inventory; simulation; curve fitting; Lagrangian optimisation.

MIS 3021 Computer Applications

Computer systems; logic and architecture; problems, algorithms and programs; programming languages, compilers and interpreters; programming: control structures, data representation (structures), procedures, recursion; analysis of algorithms and programs.

MIS 3024 Software Design

Computer software plays an increasingly important role in all aspects of business. This course discusses the expectations that people have of software and introduces the techniques used to build and maintain high quality software. Topics on the course include: visual programming, structured programming concepts, object orientated programming, software reusability, automated programming tools, user interface design, program debugging and testing, documentation and maintenance.

Advanced techniques in visual programming are introduced. Students are required to undertake a number of practical assignments.

MIS 3029 Mathematical Decision Support Systems

The first part of this course focusses on the range of problems from both business and industry that can be formulated as mathematical models. A variety of solution procedures including: Simplex, Dual Simplex, Branch and Bound, Cutting Planes and the Balas Algorithm are introduced. A case study approach is used to examine real world problems, and these formulations are solved by computer packages.

The second part of the course introduces network models. Here a variety of problems are formulated and solved using network algorithms. The range of algorithms include: Network Tours, Shortest Path, Maximum Flow, Spanning Tree, the Minimum Cost Flow.

MKT 3003 Consumer and Buyer Behaviour

In the first part of this course, concern rests with consumer buying behaviour: what consumers buy, why they buy, when, where and how they buy. The course examines consumers as individuals, in their social and cultural setting, and in their decision-making processes. In the second part of the course, the buying behaviour of organisations, the network of relationships among buyers and sellers, partners and governments, how strategies are formed in industrial markets, and how the marketing mix for industrial products may be developed and implemented are examined.

MKT 3006 Services Marketing

This course examines the service economy, characteristics and classifications of services, theoretical models of service, measuring service quality, improving profitability with services marketing, services marketing mix, operations and human resource implications, relationship marketing, internal marketing.

MKT 3009 International Marketing

This course examines the international marketing environment, assesses the potential for products and services in the context of different cultures, risk and uncertainties and demonstrates how companies compete in international markets.

MKT 3012 Marketing Communications

Modern companies must manage complex marketing communications systems with their consumers, middlemen and various publics. This course examines the behavioural foundations of marketing communications, media advertising, sales promotion, direct marketing, public relations, personal selling and sales management.

MKT 3015 Marketing Research

This course develops skills in questionnaire design, observation techniques, the use of focus groups, acquisition and evaluation of secondary data, analysis and statistical techniques and report writing and presentation of results.

MKT 3018 Strategic Marketing Management

The purpose of this course is to examine how companies adapt and respond to a continuously changing marketplace. The strategic role of marketing, market opportunity analysis, relationships between corporate, business-level and marketing strategies, strategic marketing planning, implementing and controlling strategic marketing programmes are the topics examined.

These courses, and such other courses which may be available from time to time, will be offered at the discretion of the Faculty of Commerce and each course may not be available in any one year.

The availability of courses to students may be subject to timetable constraints.

LAW COURSES

FIRST YEAR - LEVEL 1

LAW 1501 Constitutional Law

The constitutional law of the Republic of Ireland as found in the Constitution of 1937 and case law. Reading will be indicated at the beginning of the session.

LAW 1502 Law of Contract

A contract is a legally binding agreement which gives rise to rights and obligations for the parties involved. The law of contract determines which agreements are enforceable and regulates those agreements. It also provides certain remedies for parties where contractual obligations are disregarded.

Topics covered in the course include: The formation of contracts; the contents of contracts including exemption clauses; the discharge of contractual obligations; invalid and illegal contracts; remedies for breach; privity of contract and agency.

LAW 1503 Law of Tort

Function of the law of tort. Compensation and loss distribution. Punitive damages. Role of insurance. Concepts of fault liability and strict liability. The development of the law of negligence. Liability for negligent acts, words and omissions. Liability for physical and economic loss. Concept of the duty of care. Standard of care. Remoteness. Causation. Defences. Occupier's liability. Products liability. The rule in *Rylands v Fletcher*. Liability for fire. Nuisance. Trespass to the person. Trespass to goods. Economic torts.

SECOND YEAR - LEVEL 2

LAW 2501 Company Law and Partnership

Incorporation and its consequences. Internal structure of companies. Objects. Shares and membership. Duties of directors. Protection of minorities. Capital and its maintenance. Accounts and auditors. Company reorganisations, examinerships, liquidations.

LAW 2502 Commercial Law and Commercial Transactions

The object of this course is to give students an understanding of the fundamental legal elements in commercial and business transactions. The course will deal with: Law of Agency: Nature and creation of the agency relation; actual and ostensible authority; relations between the parties; powers of attorney; termination of the agency relationship. Sale of goods and consumer protection: Nature of sale, passing of property; transfer of title by a non-owner; quality; duties and remedies. Hire purchase and credit sales: Nature and establishment; relations between the parties; involvement of financial houses; the passing of property. Security interests and devices: Real and personal securities; guarantees and indemnity; pledge; mortgage; charge; lien; set-off; tracing; retention of title.

LAW 2503 Criminal Law

The criminal law of the Republic of Ireland. Reading will be indicated at the beginning of the session.

LAW 2504 Land Law

Tenure. Estates. Priorities and the Doctrine of Notice. Family Property. Registration of Deeds and of Title. Adverse possession. Incorporeal hereditaments. Commercial leases: usual covenants, statutory regulation. Mortgages.

THIRD YEAR - LEVEL 3

LAW 3501 Law of the European Union

This course examines the fundamental principles of Community law and their impact on the domestic legal order. It examines the objectives of Community law, explains the basic institutional framework and explores the effect of Community law on market integration.

Topics will include: the legal nature and institutional structure of the Union; the sources of law with particular reference to general principles; judicial protection; free movement of goods and persons; interaction with domestic law.

LAW 3502 Corporate Finance Law

An examination of the role of law in regulating the methods by which companies raise funds to meet their business needs. The emphasis will be on considering the legal framework surrounding financing through both private negotiation and public appeal. It involves the examination of the Irish law and relevant law from other jurisdictions.

Topics considered include the legal issues that arise in the selling of corporate debt (factoring); the subordination of corporate debt; the publication of prospectuses inviting subscription for shares in companies; the Stock Exchange Directives and their implementation in Ireland; the law of loans; the use of granting security over corporate book debts as a means of facilitating the financing of companies; the law of insider dealing.

LAW 3503 Employment Law

Contracts of employment. Collective bargaining. Statutory regulation of employment. Termination of employment. Unfair dismissal and redundancy. Equal pay. Discrimination in employment. Trade disputes. Picketing. Labour Court and other state agencies.

LAW 3504 Insolvency Law

An examination of the law relating to insolvency, both corporate and personal in Ireland. Subjects will include treatment of the debtor, proof of debts, arrangements with creditors and distribution of assets. Emphasis will be placed on the role of the insolvency advisor in the different insolvency processes.

LAW 3505 Intellectual Property Law

A focus on the nature and scope of rights in intellectual property and the impact of the European Union on these rights. Topics: Nature of intellectual property; inventions and the patent system; patentability of inventions; method and consequences of obtaining a patent; infringement and revocation; copyrights, nature of, infringement, pseudo-copyright; trade marks; registration; intellectual property rights and the European Union; problems with new technology.

LAW 3506 International Commercial Transactions

An analysis of the legal framework of business transactions as developed in an international context. The course is divided into two parts. The first part provides an analysis of international commercial transactions and the second part is dedicated to dispute resolution in international commercial transactions. The following topics will be covered:

Introduction:

Overview of international commercial transactions.

Part One:

Analysis of international commercial transactions: law applicable to international commercial transactions; analysis of the main types of international commercial transactions; protection and remedies in case of breach or non-performance of international commercial agreements.

Part Two:

Dispute resolution in international commercial transactions: overview of international dispute resolution, international commercial arbitration (the arbitration agreement, the international arbitration process, the arbitral award and its enforcement).

LAW 3507 International Trade Law

This course will cover both the private law of export trade and the public law of international trade regulation. Topics within the law of export trade will include: contracts for the international sale of goods and contracts for the carriage of goods by sea; Vienna Convention on Contracts for the International Sale of Goods (CISG); EC Convention on the Law Applicable to Contractual Obligations; Hague-Visby Rules; insurance of goods in transit; documentary credits; ICC Uniform Customs and Practice for Documentary Credits. The greater part of the course will examine the development of the General Agreement on Tariffs and Trade (GATT) and the World Trade Organisation (as of 1995). Topics in international trade regulation include: dispute resolution mechanisms, anti-dumping and countervailing duty law; trade in services, investment and agriculture; trade and the environment. Analysis of relevant GATT panel reports; also legislative and judicial responses to GATT obligations in the US, the European Union and Japan.

LAW 3508 Financial Services Law

An analysis of the legal issues and regulatory framework affecting the provision of financial services in Ireland. Topics will include: the nature of investments and investment services; legal aspects of stock and commodity exchanges; regulation of investment businesses in Ireland; regulation of take-overs; insider dealing; pensions law; life insurance; civil remedies and financial services; the legal framework for the single market in investment services; legal considerations arising from insolvency of customers, investment businesses and exchanges.

Blair: *The New Core Rules*

Finucane and Buggy: *Pensions Law in Ireland*

Ferguson and Page: *Investor Protection*

Investment Intermediaries Act, 1995

Stock Exchange Act, 1995

FOURTH YEAR - LEVEL 4

LAW 4501 Commercial Conflicts of Law

This course will explore the most important issues of conflicts of law as they impinge on international commercial transactions. Topics will include jurisdiction and enforcements of judgments; choice of law in contracts, including contracts of agency and insurance; provisional measures; currency issues.

LAW 4502 Competition Law in the European Union and Ireland

An examination of the substantive law of Ireland on competition with particular emphasis on European Union practice as it influences Irish developments. Particular emphasis will be placed on the various forms of anti-competitive conduct such as horizontal agreements, abuse of dominant position such as predatory pricing, refusal to supply customers etc., and mergers and monopolies.

The European Community jurisprudence under Articles 85 and 86 are considered in detail (i.e. European Community Competition law as it applies to private undertakings). Also Article 90 jurisprudence will be considered (i.e. the application of European Community law to the public semi-state sector which has heavily influenced the break-up of semi-state monopolies). Detailed consideration will also be given to relevant issues in Irish Competition law arising out of the Competition Acts 1991 and 1996.

LAW 4503 Equity

This course divides into two areas, meriting equal consideration. The Equity lectures examine the historical development of equity as a judicial phenomenon and its current place in modern society, before moving on to consider the doctrines and remedies associated with Equity. The second part of the course deals with the nature of a trust, setting up of both express private trusts and charitable trusts and the duties imposed upon those who oversee their management.

In particular, the areas covered by Equity include: the historical development of equity and the rise and fall of judicial discretion; the Doctrine of Estoppel; legitimate expectation; injunctions; specific performance; rectification and rescission; fraud in equity and undue influence; tracing; administration of estates: the doctrines of election, conversion, satisfaction and ademption.

The Law of Trusts includes: the creation of express private trusts; completely and incompletely constituted trusts; exceptions to the rule that equity will not assist a volunteer; resulting trusts; constructive trusts; secret and half secret trusts; charitable trusts and the doctrine of Cy Pres; protective trusts; the nature of trusteeship: control and obligations of trustees.

LAW 4505 Revenue Law

An analysis of the legal issues relating to the area of taxation. Administration of the system. Revenue powers of investigation and the imposition of penalties. The tax jurisdiction and the implications of double taxation treaties. An overview of all taxes: personal, corporate, capital and indirect. The treatment of trusts. Tax planning strategies. Anti-avoidance measures. International comparisons.

LAW 4506 Banking Law

An examination of the legal issues arising from the national and international operations of banks. Topics will include the regulation of credit institutions; the legal framework of the single market in banking; the bank-customer relationship with particular reference to bank liability for services provided; bank secrecy and money laundering; forms of finance encountered in banking transactions, including syndicated loans; transfer of loan assets by banks; bills of exchange with particular reference to cheques; banks and credit and security; legal considerations arising from customer insolvency and bank insolvency.

Ellinger and Lommicka: *Modern Banking Law*

Paget's *Law of Banking*

O'Connor: *Law Relating to Cheques and Analogous Instruments in Ireland*

LAW 4507 Environmental Law

Environmental Law is intended to provide a comprehensive account of all major environmental concerns other than planning and development and the built environment. The course is divided into three components. The first deals with national and European protection of the environment; the second is a description of international environmental law; and the third, the protection of the cultural environment. The first section deals with national and European protection of the environment. Topics include the national regulatory framework; structure and powers of bodies having responsibility for the environment; the Environmental Protection Agency; integrated pollution control. Public participation and control; right to information; consultation procedures; appeals and judicial review. The enforcement of environmental law; the common law and environmental remedies; European environmental law. The second section deals with international environmental law; topics reviewed include the customary principles of international environmental law; the precautionary principle; the polluter pays principle; the common property principle; the law of the sea and marine pollution; hazardous waste; nuclear energy; endangered species; climate change; the implementation of the concept of sustainable development; multinational treaty law. The third section is the protection of the cultural environment: the protection of national and historic monuments, archaeological areas and sites, wrecks and underwater heritage areas. Books and pictures of cultural significance. Problems of the return of cultural artefacts.

LAW 4509 Evidence

The law of Evidence is that system or body of rules which regulates the admission of proof in a court of law. Rationale of proof and law of Evidence. Basic concepts. Relevance. Admissibility. Materiality. Receivability. Functions of judge and jury. Judicial discretion. Sources of law of Evidence. Types of Evidence. Burden of proof. Standard of proof. Presumptions. Judicial notice. Corroboration. Proof of law. Competence. Compellability. Examination of witnesses. Privileges. Exclusion associated with method of obtaining evidence. Confessional evidence. Evidence of disposition and character. Hearsay rule and its exceptions. Opinion evidence.

LAW 4510 Jurisprudence

This course concentrates of the fundamentals of law, adopting in the main an historical approach. Topics covered include: the writing down of law; the impact of the spread of literacy; theories on stages in the evolution of society and of law; the relationship between law and religion; developments in the notions of individual responsibility, of private property and in the status of women; law and the building of the nation-state; nationalism and law; imperialism and law; analysis of legal systems; natural law; law and morals.

J.M.Kelly: *A Short History of Western Legal Theory*

Peter Stein: *Legal Evolution: The Story of an Idea*

Alan Watson: *The Nature of Law*

O.F.Robinson, T.D.Fergus and W.M.Gordon: *An Introduction to European Legal History*

H.L.A.Hart: *The Concept of Law*

Éanna Hickey: *Irish Law and Lawyers in Modern Folk Tradition*

C.K.Allen: *Law in the Making*

**DEGREE OF BACHELOR OF SCIENCE
(ECONOMICS AND FINANCE)**

REGULATIONS

1. The Degree of Bachelor of Science in Economics and Finance is a degree in the Faculty of Commerce.
2. Approved courses of study must be attended for at least three academic years after matriculation.
3. The degree is being offered in a unitised form and the terms used in this context are as follows:
 - (i) A unit is a set of approximately 24 hours of lectures for non-semesterised courses and 36 hours of lectures for semesterised courses.
 - (ii) A course is composed of one or more units. Each course will be followed by an examination.
 - (iii) Please note the following definition of terms:

Course: A series of lectures, associated course work (if any) and the examinations associated with the course.

Course Work: All essays, projects, mid-term examinations etc. that contribute towards the final mark for a course in addition to the final written examination paper.

Examination Offering: There are two examinations associated with each course: The first examination, termed the First Offering, held immediately after the course and the second examination, termed the Second Offering, held at a later date, normally at the end of the subsequent semester for semesterised courses and in Autumn for non-semesterised courses.

Deferral of Examination: Where the first examination offering associated with a course is not taken *for whatever reason*.
 - (iv) Students who do not obtain the credits associated with a course by the second examination offering may be required to re-register for that course, re-attend, complete any assigned course work, pass the course examination and pay the associated fee.
 - (v) Credits will be given for each set of course units passed. Each level of the degree programme contains 60 units (in accordance with European Union standards, namely the European Credit Transfer System: ECTS), which are assigned as follows:

Level 1 Course Summary

			Credits
ACC	1003	Financial Accounting 1	14.0
ECON	1123	Principles of Microeconomics	5.0
ECON	1124	Principles of Macroeconomics	9.0
MATH	1903	Analysis and Calculus	9.0
MATH	1904	Algebra	9.0
STAT	1600-1604	Statistics	<u>14.0</u>
Total :			60.0

Level 2 Course Summary

			Credits
ACC	3016	Taxation	5.0
ECON	2713	Microeconomics	6.6
ECON	2701	Macroeconomics	6.6
ECON	2706	Econometrics	6.6
(ECON	2711	The Irish Economy	6.6
(or			
(MST	2711	Linear Algebra	6.6
FIN	2005	Finance	11.0
FIN	3047	Financial Institution Management	6.6
MATH	1905	Quantitative Techniques in Finance I	5.5
MATH	1906	Quantitative Techniques in Finance II	<u>5.5</u>
Total			60.0

Level 3 Course Summary

			Credits
ECON	3780	Applied Econometrics I	6.0
ECON	3781	Applied Econometrics II	6.0
ECON	3702	Microeconomics	6.0
FIN	3054	Financial Economics	18.0

Option 1

STAT	3614	Time Series	6.0
MST	3703	Complex Analysis	6.0
ECON	3785	International Economics (Trade)	6.0
MST	3723	Special Topics: Differential Equations	6.0

Option 2

ECON	3783	Macroeconomics	6.0
ECON	3735	Introduction to Game Theory	6.0
ECON	3714	Finance	6.0
ECON	3720	Industrial Organisation	6.0

Option 3

MIS	3019	Computer Applications	6.0
MIS	3027	Mathematical Decision Support Systems	6.0
ECON	3785	International Economics (Trade)	6.0
MIS	3013	Decision Applications	6.0

Option 4

ECON	3783	Macroeconomics	6.0
FIN	3026	International Financial Management	6.0
FIN	3018	Treasury Management	6.0
FIN	3022	Financial Management	<u>6.0</u>
Total			60.0

Please note: The above courses are as prescribed for the academic year 2001/2002. Students should note that the courses listed for levels 1, 2 and 3 for the academic year 2002/2003 and subsequent years may change, may be dropped or may be modified.

4. The degree is composed of a number of courses which are given at three levels. Level 1 courses are offered at the commencement of the degree programme. These are followed by Level 2 courses. Level 3 courses are taken in the final stages of the degree programme. Courses in Level 2 and Level 3 are semesterised and examinations are held at the end of each course. Second offering examinations for first semester courses will be offered at the end of the second semester of the same year. The second offering examinations for the second semester examinations will take place at the end of the first semester of the following year. In the event that a course is changed or modified, then no additional repeat examinations for that course will be offered. A student may not repeat any examination that the student has already passed. A student is deemed to have completed his/her degree requirements as soon as all required courses have been passed.

Students should note that from the academic year 2000/2001 onwards, it is likely that second offering examinations for second semester courses of the previous academic year will be held in the first week of January and in the first week of the second semester.

5. *Progress from Level 1 to Level 2*

- (i) Students who obtain a total of 60 credits on the combined results of the Summer and Autumn examinations of the Level 1 courses are eligible for unrestricted entry into Level 2 courses.
- (ii) Students who obtain less than 60 credits on the combined results of the Summer and Autumn examinations of the Level 1 courses may not progress to Level 2 without the permission of the Faculty of Commerce.
- (iii) Students who obtain less than 60 Level 1 credits within two years of entering the Bachelor of Science (Economics and Finance) programme may not remain in the Faculty of Commerce.
- (v) Students who obtain 20 or less credits in the combined results of the Summer and Autumn examinations of the first year may not remain in the Faculty of Commerce.

6. Please note: The Bachelor of Science (Economics and Finance) programme is currently in the process of review and it is likely that substantial changes will take place in the programme of study in Level 1, Level 2 and Level 3 from the academic year 2002/2003 onwards. Students who fail to achieve 60 credits in Level 1 by the second examination offering of the academic year 2001/2002 may not be in a position to take Level 1 examinations based on 2001/2002 courses in subsequent years. The provisions of Rule 11 will then apply.
7. A student cannot be registered for any Level 3 course nor attempt any Level 3 examination while the student has one or more Level 1 examinations outstanding.
8. Honours may be awarded in each course and in the degree as a whole. The honours standard in each course will be in accordance with University regulations. For degree honours classification, a weight of one third will be given to Level 2 examinations, and two thirds to Level 3 examinations. For a repeated Level 2 subject, the mark used for degree honours classification will be the result of the successfully repeated examination. For a repeated Level 3 course, the mark used for degree honours classification will be the result of the successfully repeated examination.
9. Permission to be registered for a course and to attempt the examination at the end of any Level 3 course is contingent on the student satisfying the minimum attendance requirement of the course. The minimum attendance requirement of a course cannot be met if a student transfers into the course later than two weeks after the start of that course. Thus, no Level 3 student can attempt an examination unless the student was enrolled in that course no later than two weeks after the start of the course. Formal attendance at a course will be deemed to have commenced when Faculty records show that the student is enrolled for the course.
10. Within Level 3, up to one applied course in which a supervised project assignment will form the major component of the course may be offered. All project-based courses will take place in the second semester.

Assessment of a project-based course will be based on submitted project work together with an end of semester written examination. Up to 70% of the available marks may be allocated to the project component of the course.

To pass a project-based course, a student must achieve a minimum mark of 40% for each of the written examination and project components. Where a student achieves a mark of less than 40% in either component, the student must repeat the failed component. For a repeated Level 3 project-based course, the mark used for degree honours classification will be the average of the total mark for the subject in the first examination and the total mark for the subject in the successful examination, subject to a minimum mark of 40%.
11. Students who do not obtain the credits associated with a course by the second examination offering may be required to re-register for that course, re-attend and pay the associated fee. Students should note that courses may change from year to year, may not be offered in certain years, and may be dropped entirely from the programme. This will require the substitution of a course(s) by additional course(s) and will entail re-registration, re-attendance and the payment of appropriate fees.

Those students who do not obtain credits associated with a course by the second examination offering in their first cycle of registration for that course, may find that subsequent examination offerings, if any, may not be held at a time which is convenient and they may also find that these subsequent examination offerings may be timetabled at the very same time as other examination offerings which they may still need to take.

12. *Course Work*

Where a mark is given for course work, a pass mark will not be awarded for the course unless at least 35% is attained in the written examination in that course.

The course work mark shall only be counted for the first examination offering of any course. The second offering examination mark shall, therefore, be based entirely on the written second offering examination paper.

**SYLLABUS OF COURSES FOR THE DEGREE OF BACHELOR OF
SCIENCE (ECONOMICS AND FINANCE)**

LEVEL ONE

ACC 1003 Financial Accounting 1 (3 units)

Balance sheet equation; debit credit convention; income measurement; period and adjustments; journals and daybooks including control accounts; preparation of final accounts for retailers, manufacturers, sole traders and companies; published accounts; regulatory framework; companies acts requirements; cash flow statements; partnership accounts including admission and retirement of partners; changes in profit sharing ratios; final accounts; preparation of accounts from incomplete records; bank reconciliations; correction of errors.

ECON 1123 Principles of Microeconomics (1 unit)

Elementary microeconomics: introduction to supply, demand and markets. Economic decision-making by households: Demand, labour supply, etc. The economics of the firm: production, costs, output under competitive and monopolistic conditions. Market failure and the role of government.

ECON 1124 Principles of Macroeconomics (2 units)

National income accounting. The basic income-expenditure model; principles of fiscal and monetary policy; exchange rates and balance of payments; economic growth - a brief introduction and overview.

MATH 1903 Analysis and Calculus

The field of real numbers. Sequences. Limits. Series. Tests for convergence. Continuous functions. Inverse functions. Differentiable functions. Curve sketching. Maxima and minima of functions of one variable. Partial derivatives. Maxima and minima of functions of two variables. Lagrange multipliers, applications.

MATH 1904 Algebra

Matrix algebra. Systems of linear equations. Gaussian elimination. Inverse matrices. Determinants and their properties. Cramer's rule. Eigenvalues and eigenvectors, applications.

STAT 1600-1604 Statistics

An Introduction to Statistics and Probability

Descriptive Statistics and Statistical Computing

Types of Variables and Data. Stem-and-Leaf Displays. Frequency Distributions. Histograms. Samples and Populations. Transforming Data. Numerical Summary Measures. Summarising Bivariate Data. Introduction to Statistical Programming an MINITAB.

Introduction to Probability and Statistical Inference

Probability concepts. Random variables and probability distributions. The binomial distribution. The normal distribution. Checking for normality. The distribution of a sample mean. Point and interval estimation using a single sample. Hypotheses and test procedures. Errors in hypothesis testing. Tests for population means and proportions using a single sample. P-values.

An Introduction to Statistical Inference

Statistical Inference and Goodness-of-Fit

Tests and estimation procedures for a difference between two population means or proportions using two independent samples. Tests and estimation procedures for differences using paired data. Distribution free procedures. One- and two-way frequency tables. Hypothesis testing for proportions and independence. Testing the fit for a population.

Linear Regression and Analysis of Variance

Inferences based on the estimated regression line. Inferences on the population correlation. Checking model adequacy. Single factor ANOVA. Multiple comparisons. Randomized block experiment. Two factor ANOVA.

LEVEL TWO

ACC 3016 Taxation

The role of taxation in the economy; differing systems of taxation; definition of the tax base; income versus capital. Residence and domicile; sources of income; basis of assessment; computation of taxable income; reliefs and allowances. Capital Gains Tax: definitions; reliefs, allowances and exemptions. Capital Acquisitions Tax: gifts and inheritances; basis of assessment. Corporation Tax: taxable profits; close companies and distributions. Value Added Tax: taxable transactions; operation of the system.

ECON 2701 Macroeconomics

Intermediate level course in macroeconomics.

ECON 2706 Econometrics

Introduction to statistics as applied to the estimation of economic models.

ECON 2711 The Irish Economy

Study of the Irish economy, its development and recent economic history.

ECON 2713 Microeconomics

Intermediate level course in microeconomics.

FIN 2005 Finance

Joint Stock Company. Principles of taxation. Present values and wealth. Investment appraisal. Value additivity. The cost of capital. Portfolio Theory. Risk versus Return. Sources of Finance. Agency theory. Gearing. Capital structure. Dividend decision. Financial analysis and planning. Working capital management. Valuation of options. Mergers and takeovers. International financial management. Valuation of companies.

FIN 3047 Financial Institution Management

The course deals with the management of financial institutions with special emphasis on the following: banking and financial theories, bank regulation, risk management in banking, strategic management in banking, strategic management, asset liability management, bank lending, capital and liquidity management and global banking.

MATH 1905 Quantitative Techniques in Finance I

Probability Theory, Conditional Expectations, Markov Process, Martingales.

MATH 1906 Quantitative Techniques in Finance II

Optimization, Quadratic Programming, Dynamic Programming with applications in Finance, Programming Languages.

MST 2711 Linear Algebra 2

General vector spaces, subspaces, linear independence, basis and dimension, inner product spaces, length and angle in inner product spaces, orthonormal bases, Gram-Schmidt process, coordinates, change of basis, eigenvalues and diagonalisation of matrices, complex vector spaces.

LEVEL THREE

ECON 3702 Microeconomics

Applications of price theory to contemporary problems; introduction to welfare economics and general equilibrium.

ECON 3714 Finance

Supply and demand for money; the optimal quantity of money; monetary policy.

ECON 3720 Industrial Organisation

The analysis of modern industry, particularly the competitive and growth strategies of firms under uncertainty; the functions of markets.

ECON 3735 Introduction to Game Theory

This course aims at understanding the outcomes that can arise in markets when agents behave strategically. Particular attention will be given to financial markets.

ECON 3780 Applied Econometrics I

This course is an introduction to econometric techniques. The core section of the course relates to methods of estimating single equations using multiple regression.

ECON 3781 Applied Econometrics II

This course applies the techniques covered in ECON 3180 to test the predictions of models frequently used in economics and finance. Topics include applications of the CAPM, estimating consumer demand functions, and the relationship between advertising and sales. The course makes extensive use of UCD microcomputer facilities.

ECON 3783 Macroeconomics

This course is a theoretical macroeconomics course. The focus is on open economy macro, covering fixed and flexible exchange rates. The topics for discussion include: the intertemporal budget constraint; labour markets; economic growth; money, money demand and monetary policy; aggregate demands and aggregate supply; fiscal policy and the theory of economic stabilisation.

ECON 3785 International Economics (Trade)

This course examines theoretical and policy aspects of international trade. In particular, it is concerned with such issues as why trade takes place, the analysis of the benefits that accrue from trade and the welfare effects of protection and economic integration.

FIN 3018 Treasury Management

The course is designed to provide students with a practical understanding of treasury management. Topics include: interest rate and interest rate risk analysis, foreign exchange and exchange rate risk analysis, securities investment and derivative products analysis.

FIN 3022 Financial Management

This is a case study course applying the techniques learned by students in FIN2001. Topics include financial analysis and planning, cost of capital, capital structure, project appraisal, working capital management and mergers and acquisitions.

FIN 3026 International Financial Management

As the international company becomes the norm rather than the exception, the need to internationalise the tools of financial analysis is apparent. The objective of this course is to provide a conceptual framework within which the key financial decisions of the multinational firm can be analysed.

FIN 3054 Financial Economics

Utility theory. Stochastic dominance. Measures of investment risk. Portfolio theory. Asset liability modelling. The Efficient Markets Hypothesis. Introduction to the valuation of derivative securities. The Black-Scholes analysis and arbitrage free pricing. Numerical procedures used in derivative pricing and valuation.

MIS 3013 Decision Applications

This management science course reflects the fact that decision making in the real world involves uncertainty, individual value judgements and non-linear relationships. Topics include: decision theory, evaluation of information; utility functions, conflicting objectives; multi criteria decision analysis, trade-offs, relative importance; competitive decision making, games, Markov process; queueing; inventory; simulation; curve fitting; Lagrangian optimisation.

MIS 3019 Computer Applications

Computer systems; logic and architecture; problems; algorithms and programs; programming languages, compilers and interpreters; programming; control structures, data representation (structures), procedures, recursion; analysis of algorithms and programs.

MIS 3027 Mathematical Decision Support Systems

The first part of this course focusses on the range of problems from both business and industry that can be formulated as mathematical models. A variety of solution procedures including: Simplex, Dual Simplex, Branch and Bound, Cutting Planes and the Balas Algorithm are introduced. A case study approach is used to examine real world problems and these formulations are solved by computer packages.

The second part of the course introduces network models. Here a variety of problems are formulated and solved using network algorithms. The range of algorithms include: Network Tours, Shortest Path, Maximum Flow, Spanning Tree, the Minimum Cost Flow.

MST 3703 Complex Analysis

Differentiation, integration, Taylor series, harmonic function, Liouville's theorem, fundamental theorem of algebra, Cauchy's residue theorem with applications.

MST 3723 Special Topics: Differential Equations

STAT 3614 Time Series

Characteristics of time series. Autocorrelation and cross-correlation function. Stationary time series. Autoregressive and moving average processes. Nonstationary time series. Model specification and estimation. Model diagnostics. Forecasting. Special topics.

DEGREE OF BACHELOR OF SCIENCE

Telephone enquiries may be addressed to the Programme Manager at 706 8994.

REGULATIONS

1. The degree of Bachelor of Science is a degree in the Faculty of Commerce currently offered in Sri Lanka, Singapore and Hong Kong. It operates in five modes, Mode A (Finance), Mode B (Management), Mode C (Information Technology), Mode D (Marketing) and Mode E (Management Information Systems).
2. Students enter directly to level Two of the programme on the basis of approved Advanced Standing Qualifications. These are post-secondary certificates and diplomas deemed equivalent to the first year of a relevant university degree programme. This must include evidence of proficiency in a number of basic disciplines such as business administration, management principles, economics, finance and accounting, management information systems/computing statistics.
3. *Progression from Level Two to Level Three*
There are no prerequisites in Level Three. Courses are taken in sequence from Levels Two through Three. There are two examinations associated with each course. The first examination, termed the First Offering held immediately after the course and the second examination (repeat), termed the Second Offering held at a later date. Students who do not obtain the credits associated with a course by the second examination offering may be required to re-register for that course and pay the associated fee. Students should note that courses may change from year to year, may not be offered in certain years, or may be dropped entirely from the programme. This will require the substitution of a course(s) by additional course(s) and will entail re-registration, re-attendance and the payment of the appropriate fees.
4. Honours may be awarded in each course and in the degree as a whole. The honours standard in each course shall be in accordance with University regulations. Honours in the degree will be awarded on the total mark in the course for Level Two and Level Three combined.
5. Students must obtain the requisite number of credits for the degree within 36 months of entering the programme.

**SUMMARY OF COURSES FOR THE DEGREE OF BACHELOR OF
SCIENCE, MODES A, B, C, D AND E**

**EACH LEVEL OF THE DEGREE PROGRAMME CONTAINS COURSES TO THE
VALUE OF 60 CREDITS IN ACCORDANCE WITH EUROPEAN UNION
STANDARDS, NAMELY THE EUROPEAN CREDIT TRANSFER SYSTEM
(E.C.T.S). THE CREDITS ARE ASSIGNED AS FOLLOWS:**

MODE A (FINANCE)

Level One

The Faculty may grant exemption from Level One of the programme to students with post-secondary qualifications as detailed above (value 60 credits).

Level Two

Singapore	Hong Kong		Credits
BMGT2708	BMGT2706	Organisational Behaviour	12
FIN2713	FIN2712	Business Finance	12
ACC2712	ACC2711	Management Accounting	12
MKT2706	MKT2703	Marketing Management	12
ECON2445	ECON2444	Economic Policy	<u>12</u>
		Total	60

Level Three

Singapore	Hong Kong		Credits
ACC2714	ACC2713	Business Law	12
FIN2716	FIN2714	Security Analysis & Portfolio Management	12
FIN2717	FIN2715	Treasury & Risk Management	12
MIS2708	MIS2705	Management of Information Systems	12
BMGT2713	BMGT2710	Business Policy and Strategy	<u>12</u>
		Total	60

MODE B (MANAGEMENT)

Level One

The Faculty may grant exemption from Level One of the programme to students with post-secondary qualifications as detailed above (value 60 credits).

Level Two

Singapore	Hong Kong		Credits
BMGT2708	BMGT2706	Organisational Behaviour	12
FIN2713	FIN2712	Business Finance	12
ACC2712	ACC2711	Management Accounting	12
BMGT2709	BMGT2707	Operations Management	12
ACC2714	ACC2713	Business Law	<u>12</u>
		Total	60

Level Three

Singapore	Hong Kong		Credits
BMGT2714	BMGT2711	International Business	12
MIS2708	MIS2705	Management of Information Systems	12
HRM2708	HRM2707	Human Resource Management	12
BMGT2713	BMGT2710	Business Policy and Strategy	12
MKT2706	MKT2703	Marketing Management	<u>12</u>
		Total	60

MODE C (INFORMATION TECHNOLOGY)
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Level One

The Faculty may grant exemption from Level One of the programme to students with post-secondary qualifications as detailed above (value 60 credits).

Level Two

Singapore	Hong Kong		<i>Credits</i>
BMGT2708	BMGT2706	Organisational Behaviour	12
FIN2713	FIN2712	Business Finance	12
ACC2714	ACC2713	Business Law	12
MIS2708	MIS2705	Management of Information Systems	12
MIS2707	MIS2706	Artificial Intelligence and Expert Systems	<u>12</u>
	Total		60

Level Three

Singapore	Hong Kong		<i>Credits</i>
MIS2711	MIS2709	Electronic Commerce	12
MIS2712	MIS2710	Computer Networks and Systems Architecture	12
BMGT2715	BMGT2712	Project Planning and Control	12
BMGT2713	BMGT2710	Business Policy and Strategy	12
MKT2706	MKT2703	Marketing Management	<u>12</u>
	Total		60

MODE D (MARKETING)

Level One

The Faculty may grant exemption from Level One of the programme to students with post-secondary qualifications as detailed above (value 60 credits).

Level Two

Singapore	Hong Kong		Credits
BMGT2708	BMGT2706	Organisational Behaviour	12
FIN2713	FIN2712	Business Finance	12
ACC2714	ACC2713	Business Law	12
MIS2708	MIS2705	Management of Information Systems	12
MKT2706	MKT2703	Marketing Management	<u>12</u>
		Total	60

Level Three

Singapore	Hong Kong		Credits
BMGT2713	BMGT2710	Business Policy and Strategy	12
MKT2707	MKT2704	International Marketing	12
MKT2708	MKT2705	Consumer and Buyer Behaviour	12
MKT2711	MKT2709	Marketing Research	12
MKT2712	MKT2710	Marketing Communications	<u>12</u>
		Total	60

MODE E (MANAGEMENT INFORMATION SYSTEMS)
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Level One

The Faculty may grant exemption from Level One of the programme to students with post-secondary qualifications as detailed above (value 60 credits).

Level Two

Sri Lanka		Credits
MIS2719	Databases and Information Resource Management	12
FIN2720	Business Finance	12
MIS2720	Computer Networks and Internet Applications	12
MIS2721	Management of Information Systems	12
MIS2722	Decision Support Systems	<u>12</u>
	Total	60

Level Three

Sri Lanka		Credits
BMGT2721	Business Policy	12
MKT2714	International Marketing	12
MIS2723	Electronic Commerce	12
MIS2724	Information Systems Development and Implementation	12
MIS2725	Information Systems Application Development (project)	<u>12</u>
	Total	60

**DIPLOMA (UNIVERSITY COLLEGE DUBLIN) IN INTERNATIONAL
BUSINESS (DIB)**

1. The Diploma in International Business is designed to provide a course in business studies for visitors to the Faculty of Commerce final year undergraduate programmes. It is offered to foreign students who attend as Diploma in International Business fee - paying students only. It is therefore not open to ERASMUS or other exchange students. Entry is based on application to the Faculty of Commerce and will be at the discretion of the Bachelor of Commerce Programme Director.
2. The normal entry standard to the DIB programme shall be the achievement of a standard equivalent to Level 2 in the BComm programme.
3. Attendance is required for at least three terms after admission and during attendance, candidates cannot at the same time engage in any other course in the University or elsewhere.
4. Examinations may take place in December and May/June of each year.
5. Where appropriate, the results of a test of English as a Foreign Language (TOEFL) should also be submitted.
6. There are two distinct elements in the programme. The core element includes International Marketing, International Business, International Economics, International Finance and European Industrial Relations and HRM. The second part of the programme consists of one elective course.
7. All courses are chosen from Level 3 of the Bachelor of Commerce Degree Programme. Course descriptions may be found at the beginning of this booklet. The availability of these courses may be constrained.
7. Further details and application forms may be obtained from:

Faculty of Commerce,
Diploma in International Business,
University College Dublin,
Room G212,
John Henry Newman Building,
Belfield,
Dublin 4.

INDEX

INDEX

Degree of Bachelor of Commerce:

Regulations	6
Summary of Courses	10
Syllabus of Courses:	
Level 1	11
Level 2	14
Level 3	16

Degree of Bachelor of Commerce (International):

Regulations	26
Summary of Courses	30
Syllabus of Commerce Courses:	
Level 1	35
Level 2	37
Level 3	39
Syllabus of Language Courses:	
French Level 1	49
French Level 2	52
French Level 3	55
Irish Level 1	49
Irish Level 2	52
Irish Level 3	56
German Level 1	50
German Level 2	53
German Level 3	57
Italian Level 1	50
Italian Level 2	53
Italian Level 3	58
Spanish Level 1	51
Spanish Level 2	54
Spanish Level 3	59
Swedish Level 2	54

Degree of Bachelor of Commerce in the "Centro de Estudios Superiores Universitarios de Galicia":

Regulations	60
Summary of Courses	64
Syllabus of Courses:	
Level 1	66
Level 2	68
Level 3	70
Level 4	71

Degree of Bachelor of Actuarial and Financial Studies:	
Regulations	75
Summary of Courses	77
Syllabus of Courses:	
Level 1	79
Level 2	81
Level 3	83
Level 4	84
Degree of Bachelor of Business Studies (Industrial Relations/Human Resources):	
Regulations	86
Summary of Courses (Diploma).....	88
Summary of Courses (Degree).....	89
Certificate in Financial Services:	91
Diploma in Financial Services:	92
Degree of Bachelor of Financial Services:	
Regulations	93
Summary of Courses	95
Degree of Bachelor of Business and Legal Studies:	
Regulations	97
Summary of Courses	102
Syllabus of Courses:	
<i>Business Subjects:</i>	
Level 1	107
Level 2	108
Level 3	109
Level 4	110
<i>Law Subjects:</i>	
Level 1	120
Level 2	120
Level 3	121
Level 4	123
Degree of Bachelor of Science (Economics and Finance):	
Regulations	126
Syllabus of Courses:	
Level 1	131
Level 2	132
Level 3	133

Degree of Bachelor of Science:

Regulations	136
Summary of Courses	137

Diploma (University College Dublin) in International Business	142
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