

MSc International Accounting & Analytics

Programme Handbook 2023-2024



OLLSCOIL NA GAILLIMHÉ

UNIVERSITY OF GALWAY

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Welcome

We would like to welcome you to the MSc International Accounting & Analytics, in the J.E. Cairnes School of Business and Economics at the University of Galway and we hope your time here will be enjoyable.

This handbook should cover any queries you may have concerning issues about the programme as well as give guidance on other related issues in the university. guidance on other related issues in the university.

Our contact details are as follows:

Programme Director:

Name: Dr. Patricia Martyn
Room: Room 354, the Cairnes Building
Tel: 091 492368
Email: patricia.martyn@universityofgalway.ie

Programme Administrators:

Name: Sharon Gilmartin and Tracy Coloe - Cloonan
Room: Room 370, the Cairnes Building
Email: accountancy@universityofgalway.ie

Yours sincerely



Dr Patricia Martyn
Programme Director

Programme Objectives

The programme prepares students for leadership roles in the accounting profession and business by equipping them with the necessary technical and analytical skills for a successful accounting career.

Upon successful completion of this programme, the student will be able to: Apply effective decision making to global business problems; Identify, analyse and solve applied problems in individual and team-based settings; Apply knowledge in the core business disciplines of accounting, finance, financial reporting and auditing in analysing technical problems and evaluating potential solutions so as to contribute to solving strategic problems; Demonstrate understanding of the big data ecosystem technologies and evaluate how these technologies can be integrated into a business intelligence environment and apply analytical techniques and tools to analyse big data, create models, and identify insights that can lead to actionable results; Contribute to the growth and development of business, the public sector and NGOs, by drawing on their technical knowledge and skills, as effective business practitioners at a national and international level; Develop analytical and communication skills to contribute to both personal and organisational development.

Attendance Obligations

Success in this programme requires continuous engagement. Students are required to attend all lectures, workshops, tutorials and guest lecture sessions. If for any reason you are unable to attend a session, please advise the relevant lecturer, Programme Director (patricia.martyn@universityofgalway.ie) and Programme Administrator, Sharon Gilmartin (accountancy@universityofgalway.ie).

Certified Absence

Any certified absence for medical reasons should be notified to the Programme Director patricia.martyn@universityofgalway.ie or the programme administrators accountancy@universityofgalway.ie. Original copies of medical certificates should be given in to the School Office, please also supply a copy of the medical certificate to one of the programme Administrators, Sharon Gilmartin or Tracy Coloe-Cloonan (accountancy@universityofgalway.ie).

Programme Structure

This MSc International Accounting and Analytics is offered on a full-time basis from September for students taking Pathway A. Lectures will commence for Pathway A students in the first week of September with assessments and written examinations during and at the end of the Semester. The programme will consist of lectures, projects, case studies and presentations in the required subjects. A range of assessment methods are used, including essays, projects, reports, presentations, case studies and/or written examinations. To be eligible for the award of a Master, candidates must pass examinations in each subject. The formal teaching element of the programme is structured over two semesters and is followed by two summer schools in April – June/July. Pathway A students are required to take 90 ECTS and attend mandatory summer schools as part of their professional development.

Marks and Standards

To be eligible for the award of the MSc International Accounting & Analytics, Pathway A candidates must complete modules to a total of 90 ECTS. Students must pass all modules. The pass mark in each module is 40%.

Award of Honours

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

- H1 70% on the aggregate
- H2.1 60% on the aggregate
- H2.2 50% on the aggregate
- H3 40% on the aggregate

Honours are awarded only on the aggregate performance at an Examination as a whole. Honours are not awarded based on results obtained in individual modules.

Programme Content - Pathway A

Semester 1		ECTS
AY5106	Accounting for Management	5
AY5108	Intermediate Corporate Finance	5
AY5110	Auditing & Assurance I	5
AY5131	International Financial Reporting and Analysis	10
MG571	Strategic Management	5

Semester 2		ECTS
Core		
AY5141	Accounting and Management Control for Sustainable Organizations	5
AY5109	Advanced Corporate Finance	5
AY5120	Auditing & Assurance II	5
AY5121	Analytical and Communication Skills Development	5
AY5122	Advanced International Financial Reporting and Analysis	5
MS5106	Data Science and Big Data Analytics	5
<i>Elective Modules - Choose 10 ECTS (subject to availability)</i>		
AY5132	Sustainable Finance and Accounting	5
MS5108	Applied Customer Analytics	5
MS5129	Story Telling through Data Visualization	5

Semester 3		ECTS
AY5128	Summer Schools in Accountancy & Finance: Contemporary Global Issues	20

Semester and Exam Dates 2023-24

Semester 1	Date From	Date To
Teaching	Monday 4 th September 2023	Friday 24 th November 2023
Study Week	Monday 27 th November 2023	Friday 1 st December 2023
Semester 1 Exams	Monday 4 th December 2023	Friday 15 th December 2023
Semester 2	Date From	Date To
Teaching	Monday 8 th January 2024	Friday 29 th March 2024
Revision	Tuesday 2 nd April 2024	Friday 5 th April 2024
Study Week	Tuesday 9 th April 2024	Friday 12 th April 2024
Semester 2 Exams	Monday 15 th April 2024	Thursday 3 rd May 2024
Autumn Repeat Exams	Tuesday, 6 th August, 2024	Friday, 16 th August 2024
Holidays		
Easter	Good Friday 29 th March 2024	Easter Monday 1 st April 2024

Bank Holidays	Monday 30th October, 23 / Monday 5 th Feb 24 / Monday 18 th March, 24 / Monday 1 st April, 24 / Monday 6 th May, 24 / Monday 3 rd June, 24 / Monday 5 th August, 2024
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Please note – Summer Schools run after semester 2 exams and results for these are released at the same time as Autumn Repeat Exams

Teaching Staff

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

Module Code	Module	Lecturer	Email
AY5106	Accounting for Management	Mr John Currie	John.currie@universityofgalway.ie
AY5141	Accounting and Management Control for Sustainable Organizations	Prof Breda Sweeney Ms Natasha Caulfield	Breda.sweeney@universityofgalway.ie Natasha.caulfield@universityofgalway.ie
AY5108	Intermediate Corporate Finance	Dr. John Nolan	nolani@universityofgalway.ie
AY5109	Advanced Corporate Finance	Dr. John Nolan	nolani@universityofgalway.ie
AY5110	Auditing & Assurance I	Dr Frank Conaty	Francis.conaty@universityofgalway.ie
AY5120	Auditing & Assurance II	Ms Sharon Cotter Dr Frank Conaty	Sharon.cotter@universityofgalway.ie Francis.conaty@universityofgalway.ie
AY5121	Analytical and Communication Skills Development	Ms Sharon Cotter	Sharon.cotter@universityofgalway.ie
AY5122	Advanced International Financial Reporting and Analysis	Ms Andrea Crean Mr John Nolan	Andrea.crean@universityofgalway.ie nolani@universityofgalway.ie
AY5128	Summer Schools in A&F: Contemporary Global Issues	Ms Andrea Crean Ms Sharon Cotter	Andrea.crean@universityofgalway.ie Sharon.cotter@universityofgalway.ie
AY5131	International Financial Reporting and Analysis	Ms Mary Barrett	Mary.barrett@universityofgalway.ie
AY5132	Sustainable Finance and Accounting	Dr Orla Lenihan	Orla.lenihan@universityofgalway.ie
MG571	Strategic Management	Dr Vanessa Bretas	Vanessa.bretas@universityofgalway.ie
MS5106	Data Science and Big Data Analytics	Dr Anatoli Nachev Dr Anastasia Griva	Anatoli.nachev@universityofgalway.ie Anastasia.griva@universityofgalway.ie
MS5108	Applied Customer Analytics	Dr Umair ul Hassan	Umair.ulhassan@universityofgalway.ie
MS5129	Story Telling through Data Visualization	TBC	TBC

Centre for Excellence in Teaching & Learning (CELT) Materials

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

- A basic introduction to learning online: <https://www.allaboardhe.ie>
- Tools for learning (not solely in an online environment): https://www.allaboardhe.ie/AAlessons/learningtools/story_html5.html?lms=1
- Virtual learning environments (VLEs) / Learning management systems (LMSs): https://www.allaboardhe.ie/AAlessons/VLEstudent/story_html5.html

Library

Information on accessing the library can be found at <http://library.universityofgalway.ie>

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

Training and resources provided by the library can be found at <http://library.universityofgalway.ie/help/teachinglearning/>

Academic Writing Centre

The AWC offers free one-on-one tutorials on essay writing for University of Galway students. Last year, AWC tutors helped over 500 students to overcome recurrent problems with grammar, punctuation, spelling, and essay structure. The AWC offers help and encouragement along the way. Everyone is welcome, regardless of level of experience or grade average. AWC tutors work with new entrants final-year students, and postgraduates alike. More information on the Academic Writing Centre is available on the following link: <https://library.universityofgalway.ie/awc/>

Computer Facilities (ISS)

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

Canvas

Canvas is the Virtual Learning Environment (VLE) used in the University of Galway. All course materials, timetables, lectures and tutorials, tutorial groups, course outlines, course assignments, announcements and discussion groups will be made available on Canvas. Canvas services for students can be found by visiting the following link <https://universityofgalway.instructure.com/courses/27585>

Career Development Centre

The [Career Development Centre](#) (CDC) aims to provide students at the University of Galway with quality career guidance and information service focused on facilitating and empowering them to manage their career development and make effective career transitions. Support is provided on **Employability, Guidance and Opportunities. and Opportunities.**

A large number of [events](#) are held each semester and have many graduate employers on campus. Students and recent graduates can use [Careers Connect](#) to view events, and job/internship funding opportunities and students can also use it to book an appointment with a member of the CDC team.

J.E. Cairnes School of Business Student Advisor

The primary role of the Student Advisor is to look after the welfare and well-being of our students throughout their university experience. Please feel welcome to contact the student advisor at businessstudentadvisor@universityofgalway.ie if you have any worries or concerns.

Academic and Wellness Support

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

Student Services: <http://www.universityofgalway.ie/student-services/>

Student's Union: Welfare and Equality Officer, 086 3853659 / www.su.universityofgalway.ie/ / su.welfare@universityofgalway.ie

Parking and Bicycles

You must get a temporary parking permit and/or permanent student permit before you park on the university grounds. Without the permit, you will be clamped, and the release fee is €80.00. **The clamping company makes no exceptions.** A Park and Ride facility is available from Dangan car park80.00. **The clamping company makes no exceptions.** A Park and Ride facility is available from Dangan car park

You will find all details on parking at the University

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

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

International Students - Before you arrive

The University of Galway looks forward to welcoming all International Students to Galway. These are the steps to take to ensure that your arrival goes as smoothly as possible:

Pre-Arrival Checklist	
1. Accept your offer	Refer to your offer letter for instructions on how to accept your offer. If you are not sure about how to accept your offer, please email internationaladmissions@universityofgalway.ie for postgraduate queries and internationalmarketingrecruitment@universityofgalway.ie for undergraduate queries.
2. Pay your deposit or tuition fee	Refer to your offer letter for instructions on how to pay any deposit that may be required by the University. The rules regarding payment and deposits may vary depending on the programme you have been accepted on. Your initial deposit will be deducted from your tuition fee, which can be paid in full before registration by 31 st . Please the HYPERLINK " https://www.nuigalway.ie/student-
3. Purchase Health Insurance	Proof of medical expenses insurance is required for all non-EU students for immigration purposes. Please refer to the Health Insurance section of our website for more information.
4. Prepare your immigration/travel documents	All non-EU/EEA nationals are subject to immigration control at the point of entry to the Irish State, so please ensure you comply fully with Irish Immigration Regulations and that you have all the required documentation ready for inspection by immigration officials. Immigration officials at your port of arrival may request documentary evidence from you that you will be attending The University of Galway. You can use your offer letter as proof of this.
5. Review your Pre-Arrival Guide	Download the International Guide here , it has all the information you might need as you transition into life at the University of Galway.
6. Book your accommodation	Please refer to the accommodation section of our website for information on how to book student accommodation.
7. Make travel arrangements	Check How to Find Us for information and advice on getting to Galway.
8. Pack your things	Check out the list of useful items to pack for Galway. The most important thing to remember is to pack light. Make a list of things that need to see you through the first few weeks in Galway and discard everything else.
9. Plan your budget	It is important to understand all the costs involved, including tuition fees and day-to-day living costs . Budgeting is one of the key skills you will develop during your time at university and once you learn how to manage your money, you will be able to enjoy university life to the full.
10. What to Expect on Arrival into Ireland	At the port of entry, immigration officers will want to ensure you meet the entry requirements as an international student. Despite being already granted your visa, you need the following documents in your hand luggage <ul style="list-style-type: none"> • Photocopies of your passport. • Plane tickets. • Two copies of your offer and acceptance letters. • Copy of medical insurance policy.
11. Getting to Galway	Galway City is served by an extensive public transport service from Dublin, Shannon and Knock airports, including the following public transport service from Dublin, Shannon and Knock airports: From Shannon: <ul style="list-style-type: none"> • Bus Éireann provides a direct service from Knock Airport. Travel time is approximately 2 hours. From Dublin: <ul style="list-style-type: none"> • Regular direct transfers from Dublin Airport operated by Bus Éireann, Go Bus and Citylink, with fully air-conditioned coaches and free Wi-Fi. Travel time is approximately 2 hours, 15 minutes. • Irish Rail offers a direct transfer from Dublin City. Travel time is 2 hours, 10 minutes (Note: Irish Rail does not provide a service from Dublin airport) From Knock: <ul style="list-style-type: none"> • Bus Éireann provides a direct service from Knock Airport to Galway. Travel time is approximately 2 hours. Campus Entrances and Car Parking Click here for a guide to the University of Galway campus entrances and parking. Galway campus entrances and parking. Bikeshare Click here for information Campus Maps <ul style="list-style-type: none"> • View Google Map of Campus • View PDF Campus Map

12. Mobile Sim Cards	<p>Please ensure your mobile phone is unlocked and is compatible to accept an international SIM card. Your current network provider can provide you with your unlocking code. Your phone may be unlocked already; you can check this by putting in a different SIM card to your current network to see if it works.</p> <p>SIM cards are easily purchased in Galway City Centre from different providers.</p>
13. Life as a student in Galway	<p>The International Student Blog Find out about our student's experience of life and learning at UNIVERSITY OF Galway through our International Student Blog. From articles such as 'Things to do in Galway' and course experiences, you'll find lots of interesting information!</p>
14. Keep in touch :-)	<p>We hope you find this pre-arrival section of our website useful in helping you prepare for your stay at the University of Galway. If you are unsure about anything, please contact the International Office. t: + 353 91 495277 e: international@universityofgalway.ie More information on the International Office is on the following link: https://www.universityofgalway.ie/international-students/</p>

Course Syllabi and Descriptions

AY5106 - Accounting for Management

The objective of this module is to facilitate students in developing and applying a comprehensive understanding of the role of management accounting information in business decision-making, especially the analysis of complex and unstructured decision situations in a strategic context. The module explores the role of management accounting information in supporting the strategic management processes in an organisation, including strategic cost management and strategic pricing. The module also addresses the design and application of costing systems (both traditional and innovative) in ways which recognise context-specific considerations of a technical, managerial, and cost-benefit nature.

AY5141 - Accounting and Management Control for Sustainable Organizations

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

AY5108 - Intermediate Corporate Finance

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

AY5109 - Advanced Corporate Finance

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

AY5110 - Auditing & Assurance 1

The objective of this course is to give students a professional understanding of the role and function of the External Auditor, the principles that underpin modern auditing and the fundamental core processes involved in the audit of the Financial Statements of a corporate entity. As well as focusing on the role of Auditing in a business and societal context, this module will introduce students to the domestic and European legal and regulatory auditing environment and the challenges of auditing in the modern era.

AY5120 - Auditing & Assurance 2

This module will build on the module 'AY5110 Auditing I' which is a prerequisite to this module. The module will extend students' understanding of approaches to auditing addressing complex areas such as 'Going Concern' and audit completion obligations and challenges. Further, the module will address the preparation of complex and qualified audit reports, and the auditor's responsibilities to report to relevant bodies other than the organisation's members, especially in cases of fraud. Finally, the module will cover approaches to auditing in IT settings and approaches to sampling in an auditing context.

AY5121 - Analytical and Communication Skills Development

The objective of this module is to develop students' skills for a transformed accounting and finance profession. While technical skills remain critical, accountants are increasingly expected to demonstrate robust communication, presentation and analytical skills. This module is designed to address these requirements and thus develop students' employability skills. Excel is extensively used within the accounting profession; however, many users only use a limited range of features. Covering more advanced Excel techniques makes users more productive and efficient. Transforming huge volumes of complex data into useful insights is a challenge for all organisations, Tableau enables users to build visual representations of the analysis conducted to allow clearer and more succinct communication of key insights. Advanced Excel and Tableau skills are essential business skills in contemporary organisations, facilitating faster and better decision-making and facilitating faster and better decision making.

AY5122 - Advanced International Reporting and Analysis

The objectives of this course are to develop in students an awareness of the methods available for dealing with advanced problems of financial reporting, the ability to apply complex accounting standards to practical situations and to consolidate their ability to prepare and analyse company financial statements.

AY5128 - Summer Schools in A&F: Contemporary Global Issues

The objective of this module is to familiarise students with a range of contemporary global issues that influence how businesses operate, and how management both accounts for the stewardship of the business and assesses the management of organisational performance. This module will involve opportunities for students to gain a deeper

understanding of these matters and be able to critically assess the implications these issues have for businesses and performance measurement. The module also aims to broaden students' skills in assessing organisational performance.

AY5131 - International Financial Reporting and Analysis

This course is intended to develop in students the skills necessary to prepare, interpret and use accounting and financial information in a business context. It is designed for students who have little or no previous knowledge of accounting. The course will provide a good basic foundation in Financial Accounting and Analysis and will also develop students' knowledge of the regulatory framework and ethical considerations which apply to international financial reporting. Students will enhance their ability to analyse financial statements by developing a conceptual understanding of the International Financial Reporting Standards (IFRS) covered, together with the ability to apply these standards to practical accounting problems and prepare and analyse financial statements.

AY5132 - Sustainable Finance and Accounting

Sustainability is a global priority and finance professionals have a crucial role to play in enabling organisations to align profitability and sustainability. The objective of this module is to provide students with a knowledge of sustainability issues and the practices of sustainable finance and accounting. This module will explore how traditional corporate finance and accounting techniques are applied in a sustainable context. In addition, students will gain an understanding of how environmental, social and governance (ESG) criteria can inform decision-making and shape organisational strategies.

MG571 - Strategic Management

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

MS5108 - Applied Customer Analytics

In today's digitally enabled world, businesses are collecting more data than they know what to do with. Using the R programming language, which has become the industry standard for statistical analytics, this module will focus on turning large datasets into useful insights. The focus is applying statistical techniques to real datasets using R, rather than the mathematical details. With an emphasis on customer datasets, candidates will explore the R, RStudio, and R packages; learn how to programme basic statistics; create attractive, intuitive statistical graphics; write user-defined functions; combine and reshape multiple datasets; build linear, generalised linear, and nonlinear models; assess the quality of models and variable selection; analyse univariate and multivariate time series data; and learn how to write-up data analyses.

MS5114 - Advanced Programming for Business Analytics

Understanding key computational models and concepts for business analytics is important in today's data-driven business environment. In this module, learners will be introduced to computational thinking, experimental methodologies, and empirical methods for training, validation, and testing models within an analytics context. This module will provide learners with a working knowledge of how to prepare datasets, present data visualizations, and support decision-making using data analysis programming.

MS5129 – Storytelling through Data Visualisation

We live in a world increasingly dominated by data. Data are used to make important decisions, shape business and political policy, and understand the fundamental workings of nature. But data can be complicated, mysterious, and difficult to understand. It is more important than ever to be able to communicate data in a way that is comprehensible and memorable. This is the essence of data storytelling. Data storytelling is a skill, and the goal of this course is to help you improve this skill.

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

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

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

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

1. Plagiarism is the act of copying, including or directly quoting from, the work of another without adequate acknowledgement. The submission of plagiarised materials for assessment purposes is fraudulent and all suspected cases will be investigated and dealt with appropriately by the University following the procedures outlined here [University of Galway Code of Practice for Dealing with Plagiarism located at <http://www.universityofgalway.ie/plagiarism>] and concerning the Disciplinary Code.
2. All work submitted by students for assessment purposes is accepted on the understanding that it is their work and written in their own words except where explicitly referenced using the accepted norms and formats of the appropriate academic discipline.
3. Whilst some cases of plagiarism can arise through poor academic practice with no deliberate intent to cheat, this still constitutes a breach of acceptable practice and will be appropriately investigated and acted upon (See University of Galway Code of Practice for Dealing with Plagiarism at <http://www.universityofgalway.ie/plagiarism>).

The J. E. Cairnes School of Business & Economics has two plagiarism advisors, Dr Anatoli Nachev and Ms Mairéad Hogan, who are responsible for dealing with suspected and reported cases of plagiarism and acting per the University's Code of Practice for Dealing with Plagiarism. Please see for further details [universityofgalway.ie/plagiarism](http://www.universityofgalway.ie/plagiarism) for further details.

Examples of plagiarising the work of other students

- Getting someone else to write your essay, report, assignment or thesis.
- Taking material written by someone else, putting your name to it, and handing it in as your work.
- Copying bits and pieces out of the work of another student/author and including them in your essay, report or thesis without acknowledging the source.
- Take ideas, theories, direct quotations, diagrams, statistics, tables, photographs, and graphs from a published source or the Internet, and include them in your assignment without stating a source.
- Allowing another student to copy your work is also considered to be plagiarism and both students are subject to penalty.
- Plagiarised work in group assignments or projects can be caused by the contribution of a single student, but the group submits and is therefore fully responsible for that. The penalty affects all students in the group.

Examples of plagiarism from published sources

- Direct quotation: Using the exact words of another person without giving them credit for it. Please note that if you use the exact words, you **MUST** enclose them in quotation marks **AND** cite the source using the appropriate style. Citing the source on its own is not sufficient.
- Paraphrasing: Putting someone else's ideas into your own words without giving them credit by citing the source for the ideas.
- Using statistics, tables or a graphic (diagram, figure, picture and so on) without citing a source.
- Summarising material from a source without acknowledging where the ideas came from.

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

To avoid plagiarism, you must give credit whenever you use: another person's idea, opinion, or theory; any facts, statistics, graphs, drawings - any pieces of information whatsoever that are not common knowledge; quotations of another person's actual spoken or written words; or paraphrase of another person's spoken or written words

Common Knowledge: A lot of information is considered "common knowledge", so you do not have to quote a source for it. For example, Galileo discovered that the earth goes around the sun. Up until his discovery, everyone thought that the sun circled the Earth. Even though this new idea was thought up by Galileo, we do not need to cite him as the source - this information (fact) has become common knowledge, something that "everyone knows". As a rule of thumb, any fact

that you would be able to find in ten different books, you do not need to cite a source for it. Such facts are “common knowledge”.knowledge”.

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

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

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

Citation and Referencing

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

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

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

Pears, R. and Shields, G. (2004) “Cite them right: referencing made easy”, Northumbria University, Newcastle upon Tyne, England ISBN: 1-904794-02-5

Pears, R. and Shields, G. (2005) “Cite them right: the essential guide to referencing and plagiarism”, Northumbria University, Newcastle upon Tyne, England ISBN: 0-955121-60-4

Resources

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

<https://libguides.library.universityofgalway.ie/c.php?g=653961&p=4591731>

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

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

MSc International Accounting & Analytics
Semester 1, 2023/24 DRAFT Master Timetable

Please note this timetable is subject to change - Please check Canvas and Emails for the latest version before commencing on 4th Sept 23

Times	Monday	Tuesday	Wednesday	Thursday	Friday
09.00-10.00					AY5106 Accounting for Management <i>AC201 (MIA+CF)</i>
10.00-11.00	AY5131 International Financial Reporting and Analysis <i>IT125G (MIA + CF)</i>		AY5108 Intermediate Corporate Finance (bonded with AY590) <i>IT125 1st Floor (MIA + MIM)</i>	AY5110 Auditing & Assurance I (bonded AY5116 MAcc) <i>AMB-1023 O'Tnuthail Theatre (AY + MIA)</i>	AY5106 Accounting for Management <i>AC201 (MIA + CF)</i>
11.00-12.00	AY5131 International Financial Reporting and Analysis <i>IT125G (MIA + CF)</i>				
12.00-13.00	AY5108 Intermediate Corporate Finance (bonded with AY590) <i>Cairnes CA118 (MIA + MIM) *WORKSHOP</i>	AY5108 Intermediate Corporate Finance (bonded with AY590) <i>ENG-G017 (MIA + MIM)</i>	AY5106 Accounting for Management <i>AC201 (MIA + CF)</i>		
13.00-14.00	AY5131 International Financial Reporting and Analysis <i>Thomas Dillon Theatre SC003 (MIA + CF)</i>	AY5131 International Financial Reporting and Analysis <i>CA111 (MIA + CF)</i>		AY5131 International Financial Reporting and Analysis TUTORIAL <i>McMunn Theatre (MIA + CF)</i>	
14.00-15.00			AY5110 Auditing & Assurance I (bonded AY5116 MAcc) <i>ENG – 2035</i>		
15.00-16.00					
16.00-17.00		AY5110 Auditing & Assurance I (bonded AY5116 MAcc) *TUTORIAL <i>Larmor Theatre (AY + MIA)</i>	MG571 Strategic Management <i>AMB-1023 O Tnuthail Theatre</i>		
17.00-18.00		AY5110 Auditing & Assurance I (bonded AY5116 MAcc) *TUTORIAL <i>Larmor Theatre (AY + MIA)</i>	MG571 Strategic Management <i>AMB-1023 O Tnuthail Theatre</i>		

CA – Cairnes Building; ENG – Alice Perry Engineering Building; AMB - Arts Millennium Building; Larmor, Dillon, McMunn – Concourse; IT – IT Building; AC Concourse Arts/Science Building *(Venues are in red above)*

***Lecturer will advise dates of Workshop/Tutorial**

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

Subject	Code	Lecturer	Email
Accounting for Management	AY5106	Mr John Currie	John.currie@universityofgalway.ie
Intermediate Corporate Finance	AY5108	Mr John Nolan	nolanj@universityofgalway.ie
Auditing & Assurance I	AY5110	Dr Frank Conaty	Francis.conaty@universityofgalway.ie
International Financial Reporting and Analysis	AY5131	Ms Mary Barrett	Mary.barrett@universityofgalway.ie
Strategic Management	MG571	Dr Vanessa Bretas	Vanessa.bretas@universityofgalway.ie