

**Exemptions for the BA (Hons) Accounting & Human Resource
Management – Accounting Stream.**

BA (Hons) Accounting

Caroline Kennedy

Careers & Opportunities Officer

Email: ckennedy@ncirl.ie

Telephone: 01 4498526



National
College of
Ireland

A.C.A – Institute of Chartered Accountants in Ireland

<http://www.icaei.ie/careers/exemptions.cfm>

Regardless of where you train, every successful CA must:

- Gain work-experience under a training contract with a Recognised Training Organisation. A graduate training contract is for 3.5 years and a post graduate training contract is for 3 years.
- Pass professional examinations (CA Proficiency 1, CA Proficiency 2 (or Professional 3) and the Final Admitting Exam)
- Demonstrate competence in Information Technology

ACA Examinations:

The existing Professional Two programme will be replaced by the new CA Proficiency 1 (CAP1) programme in 2008.

PROF II Exam Subjects 2007

OR

CA Proficiency 1 (2008)

- | | |
|--|---|
| <ul style="list-style-type: none">▪ Advanced Financial Accounting▪ Business Information Systems▪ MABF▪ Taxation | <ul style="list-style-type: none">Financial AccountingManagement AccountingFinanceTaxation & Law for Accountants |
|--|---|

Prof III Exam Subjects /CA Proficiency 2 (2008)

- Auditing
- MABF II
- Advanced Financial Accounting
- Taxation II

FAE Exam Subjects

- Auditing and the reporting accountant
- Tax planning
- MABF
- Multi discipline

NCI Exemptions 2008, 2009 Graduates: BA (Hons) Accounting & HRM – Accounting Stream

- Overall 2:2 degree
- Management Accounting: Need 55% average in 2nd year- pass in other years
- Financial Accounting: 55% average in 3rd year financial management – pass in other years
- Tax: 55% in year 3 – pass in other years
- Law: Average of 50% in Business Law 1+2 – pass at all other years

NCI Exemptions – BA (Hons) Accounting 2009 Graduates

March 2009 – Awaiting confirmation from ACA

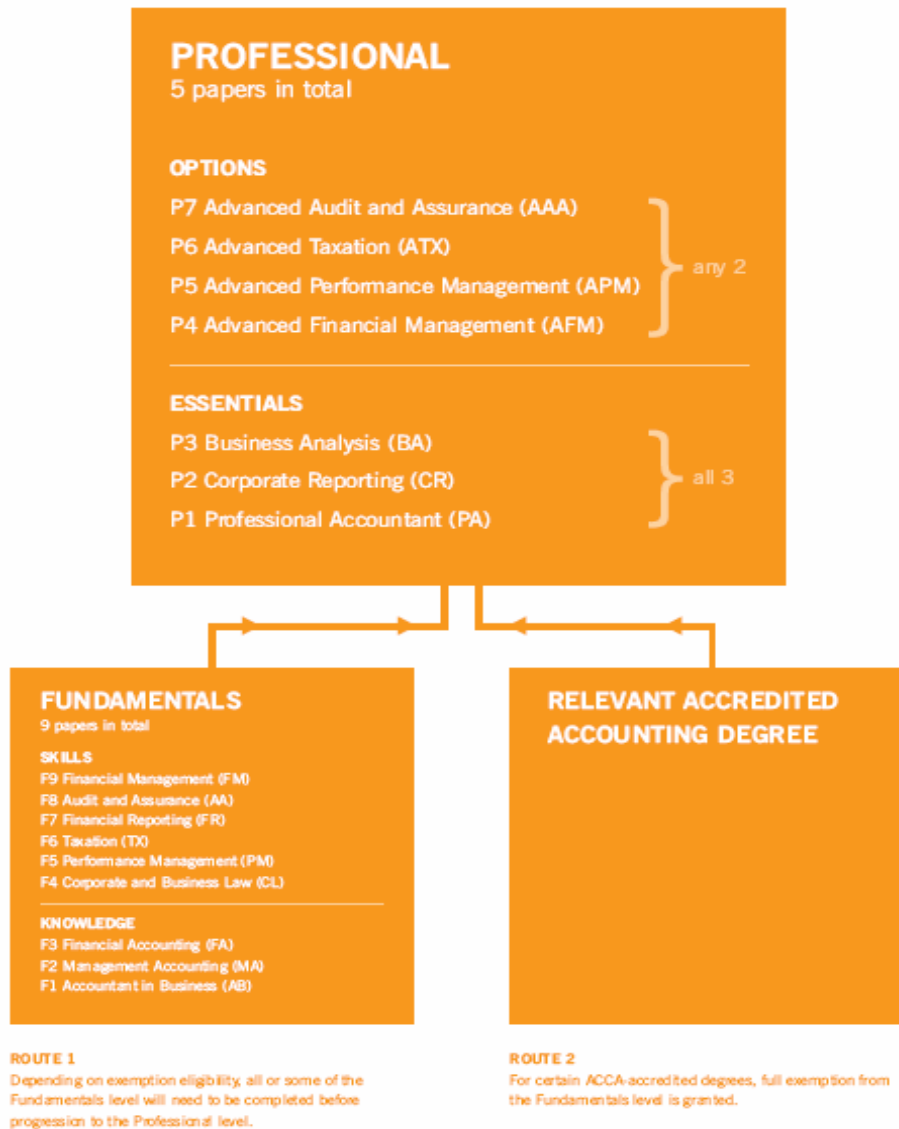
Masters Qualification

- Full-time, one year, post-graduate Masters in Accounting for business graduates are offered in U.C.D, D.C.U., D.I.T (Aungier St), N.U.I. Galway, Waterford I.T., Letterkenny I.T. and the University of Ulster at Jordanstown.
- Students who successfully meet the criteria on these courses are exempt from the entirety of CA Proficiency 1 and CA Proficiency 2 (or Professional Three).

ACCA- Association of Chartered Certified Accountants

<https://portal.accaglobal.com/accaweb/faces/page/public/accreditations/enquiry/main/EnqInstitutionsTable.jspx>

THE ACCA QUALIFICATION SYLLABUS



**NCI Exemptions – 2007, 2008, 2009 Graduates- BA (Hons) Accounting & HRM –
Accounting Stream**

Having completed the degree graduates are entitled to exemptions from:

- F1-Accountant in Business
- F2 – Management Accounting
- F3- Financial Accounting
- F4 – Corporate & Business Law

PLUS:

- F6 Taxation – On the basis of Taxation 1 plus taxation 2 plus taxation 3 plus taxation 4
- F7 – Financial Reporting on the basis of Financial accounting 3 plus financial accounting 4 plus financial accounting 5 plus financial accounting 6

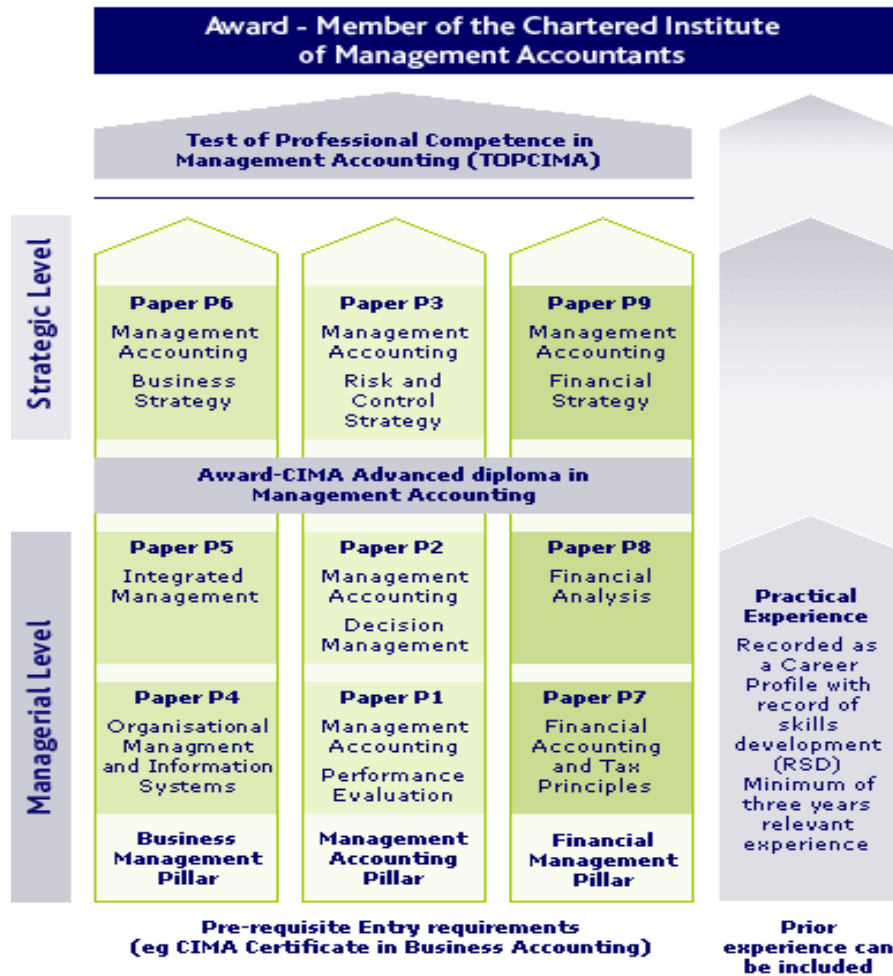
NCI Exemptions –2009 Graduates- BA (Hons) Accounting

Having completed the degree graduates are entitled to exemptions from:

- F1-Accountant in Business
- F2 – Management Accounting
- F3- Financial Accounting
- F4 – Corporate & Business Law

PLUS:

- F6 Taxation – On the basis of Taxation 1 plus taxation 2 plus taxation 3 plus taxation 4
- F7 – Financial Reporting on the basis of Financial accounting 3 plus financial accounting 4 plus financial accounting 5 plus financial accounting 6
- F9 Financial Management



Certificate Level

2006 Syllabus

Paper C01	Fundamentals of Management Accounting
Paper C02	Fundamentals of Financial Accounting
Paper C03	Fundamentals of Business Mathematics
Paper C04	Fundamentals of Business Economics
Paper C05	Fundamentals of Ethics, Corporate Governance and Business Law

**NCI Exemptions- BA Hons Accounting & HRM – Accounting Stream - CIMA
2007,2008,2009 Graduates**

- All Certificate level, C01, CO2, CO3, CO4, CO5.
- Professional level P.7 Financial Accounting and Tax Principles

**NCI Exemptions – BA (Hons) Accounting - CIMA
2009-2013**

- All Certificate level, C01, CO2, CO3, CO4, CO5.
- Managerial level - P1, P7 and P8

Irish Taxation Institute
<http://www.taxireland.ie/education/index.asp>

Part 1

- Income Tax and Corporate Tax Principles
- Capital Gains Tax for Individuals
- Accountancy for Tax Practitioners
- Law for Tax Practitioners

Part 2

- Personal Tax Practice 1
- Corporate Tax Practice 1
- Indirect Tax Practice 1
- Capital Acquisitions Tax

Part 3

- Personal Tax Practice 2
- Corporate Tax Practice 2
- Indirect Tax Practice 2
- Taxation Management & Ethics

NCI Exemptions – BA (Hons) Accounting & HRM – Accounting Stream

Part 1:

- Papers 1, 3 & 4

CPA

<http://www.cpaireland.ie/displaycontent.aspx?node=119&groupID=119&parentID=1>

Exemptions for 2005 onwards

CPA course being reviewed in 2007 – new exemptions will apply.

Formation 1

Business Mathematics & Quantitative Method

Economics & The Business Environment

Legal Framework

Formation 2

Accounting framework

Taxation

IT for Managers

Management Accounting

Professional 1

Financial Accounting

Auditing

Strategic Management Accounting

Management & Strategy

Professional 2:

Advanced Taxation

Advanced Financial Accounting

Audit practice

Financial Management

CPA - National College of Ireland Exemptions:

Higher Certificate in Business

F1; All Subjects

Higher Certificate in Industrial Relations & HRM

F1: All Subjects

BA (Hons) Accounting & Human Resource Management- Accounting Stream

F1: All subjects

F2: Accounting Framework*

F2: Taxation*

F2: Management Accounting*

P1: Financial Accounting*

(* Accounting Stream graduates only)

IITD – Irish Institute of Training & Development

<http://www.iitd.ie/asp/index.asp?ObjectID=310&Mode=0&RecordID=3>

Graduates from the HR stream of the BA (Hons) Accounting & HRM degree are eligible to join the IITD

Secondary School Teaching

<http://www.pac.ie/hdip/downloads/TRC07.pdf>

This degree programme is also suitable for those who wish ultimately to pursue a career in teaching as it is recognised by the Registration Council for Secondary Teaching.

Graduates of the BA (Hons) Accounting & HRM degree are eligible to teach Accounting, Economics and Business at secondary school level upon completion of the HDip Education