



Chartered Accountants Ireland  
[www.charteredaccountants.ie](http://www.charteredaccountants.ie)

### BA (Hons) in Accounting & HRM: Accounting Stream

Graduates of the Accounting Stream of the BA (Hons) in Accounting & HRM are exempt from the entirety of CA Proficiency 1 (CAP 1) of Chartered Accountants Ireland exams, subject to meeting the following criteria.

The general Chartered Accountants Ireland requirement is for an overall 2.ii degree at a minimum.

The specific Chartered Accountants Ireland requirement for exemption in each Chartered Accountants Ireland subject is based on the marks obtained in the relevant NCI modules as set out below.

CAP 1 Subjects	NCI Modules Required for Exemption	Year	Mark Required
Finance	Financial Management 1 and Financial Management 2	3	Average of 50% but not less than 40% in each module
Management Accounting	Management Accounting 1 and Management Accounting 2	2	Average of 50% but not less than 40% in each module
Financial Accounting	Financial Accounting 5	3	50%
	Financial Accounting 4	2	40%
	Financial Accounting 3	2	40%
	Financial Accounting 2	1	40%
	Financial Accounting 1	1	40%
Taxation	Taxation 1 and Taxation 2	2	Average of 50% but not less than 40% in each module
Law for Accountants	Business Law 1 and Business Law 2	1	Average of 50% but not less than 40% in each module

Exemptions are subject to change by the professional bodies. Students should check with the relevant professional body for the latest information.



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The specific Chartered Accountants Ireland requirement for exemption in each Chartered Accountants Ireland subject is based on the marks obtained in the relevant NCI modules as set out below.

<b>CAP 1 Subjects</b>	<b>NCI Modules Required for Exemption</b>	<b>Year</b>	<b>Mark Required</b>
Finance	Financial Management 1 and Financial Management 2	3	Average of 50% but not less than 40% in each module
Management Accounting	Management Accounting 1 and Management Accounting 2	2	Average of 50% but not less than 40% in each module
Financial Accounting	Financial Reporting 1	3	50%
	Financial Accounting 4	2	40%
	Financial Accounting 3	2	40%
	Financial Accounting 2	1	40%
	Financial Accounting 1	1	40%
Taxation	Taxation 1 and Taxation 2	2	Average of 50% but not less than 40% in each module
Law for Accountants	Business Law 1 and Business Law 2	1	Average of 50% but not less than 40% in each module

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**Chartered Institute of Management Accountants (CIMA)**  
www.cimaglobal.com

*Note: The new CIMA syllabus will be examined for the first time in May 2010.*

**BA (Hons) in Accounting & HRM: Accounting Stream**  
**Graduation 2008 to 2010**

Graduates of the Accounting Stream of the BA (Hons) in Accounting & HRM are exempt from the entirety of the Certificate Level (subjects C1 to C5 below) and from three out of six subjects at the Managerial Level (subjects P1, P7 and P8 below) of CIMA exams, subject to meeting the criteria.

The CIMA requirement for exemption in each CIMA subject is a pass mark in each of the relevant NCI modules as set out below.

<b>CIMA Subjects</b>	<b>NCI Modules Required for Exemption</b>	<b>Year</b>
C1 Fundamentals of Management Accounting	Management Accounting 1	2
	Management Accounting 2	2
C2 Fundamentals of Financial Accounting	Financial Accounting 1	1
	Financial Accounting 2	1
C3 Fundamentals of Business Mathematics	Qualitative and Quantitative Methods 1	1
	Qualitative and Quantitative Methods 2	1
C4 Fundamentals of Business Economics	Economics 1	2
	Economics 2	2
C5 Fundamentals of Ethics, Corporate Governance and Business Law	Business Law 1	1
	Business Law 2	1
P1 Management Accounting Performance Evaluation	Management Accounting 1	2
	Management Accounting 2	2
P7 Financial Accounting and Tax Principles	Taxation 1	2
	Taxation 2	2
	Taxation 3	3
	Taxation 4	3
	Financial Accounting 3	2
	Financial Accounting 4	2
	Financial Accounting 5	3
	Financial Management 2	3
P8 Financial Analysis	Financial Accounting 5	3
	Financial Accounting 6	3
	Financial Management 1	3

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*Note: The new CIMA syllabus will be examined for the first time in May 2010.*

**BA (Hons) in Accounting  
Graduation 2009 to 2013**

Graduates of the BA (Hons) in Accounting are exempt from the entirety of the Certificate Level (subjects C1 to C5 below) and from three out of six subjects at the Managerial Level (subjects P1, P7 and P8 below) of CIMA exams, subject to meeting the criteria.

The CIMA requirement for exemption in each CIMA subject is a pass mark in each of the relevant NCI modules as set out below.

<b>CIMA Subjects</b>	<b>NCI Modules Required for Exemption</b>	<b>Year</b>
C1 Fundamentals of Management Accounting	Management Accounting 1	2
	Management Accounting 2	2
C2 Fundamentals of Financial Accounting	Financial Accounting 1	1
	Financial Accounting 2	1
C3 Fundamentals of Business Mathematics	Research Methods 1	1
	Research Methods 2	2
C4 Fundamentals of Business Economics	Economics 1	1
	Economics 2	2
C5 Fundamentals of Ethics, Corporate Governance and Business Law	Business Law 1	1
	Business Law 2	1
	Business Ethics	3
	Corporate Governance	3
P1 Management Accounting Performance Evaluation	Management Accounting 1	2
	Management Accounting 2	2
P7 Financial Accounting and Tax Principles	Taxation 4	3
	Financial Accounting 3	2
	Financial Accounting 4	2
	Financial Reporting 1	3
	Financial Management 2	3
P8 Financial Analysis	Financial Reporting 2	3
	Financial Statement Analysis	3

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**Association of Chartered Certified Accountants (ACCA)**  
**www.accaglobal.com**

**BA (Hons) in Accounting & HRM: Accounting Stream**  
**Graduation 2009**

Graduates of the Accounting Stream of the BA (Hons) in Accounting & HRM are exempt from seven out of nine subjects at the Fundamentals Level of ACCA exams, subject to meeting the criteria.

The general ACCA requirement is for a pass mark in relevant modules. All students who graduate are automatically exempt from ACCA subjects F1 to F4. To gain exemption from subjects F6, F7 and F9, students must pass the relevant NCI modules as set out below.

<b>ACCA Subjects</b>	<b>NCI Modules Required for Exemption</b>	<b>Year</b>
F1 Accountant in Business	On Graduation	
F2 Management Accounting	On Graduation	
F3 Financial Accounting	On Graduation	
F4 Corporate and Business Law	On Graduation	
F6 Taxation	Taxation 1	2
	Taxation 2	2
	Taxation 3	3
	Taxation 4	3
F7 Financial Reporting	Financial Accounting 3	2
	Financial Accounting 4	2
	Financial Accounting 5	3
	Financial Accounting 6	3
F9 Financial Management	Financial Management 1	3
	Financial Management 2	3

Exemptions are subject to change by the professional bodies. Students should check with the relevant professional body for the latest information.



**Association of Chartered Certified Accountants (ACCA)**  
**[www.accaglobal.com](http://www.accaglobal.com)**

**BA (Hons) in Accounting**  
**Graduation 2009 to 2012**

Graduates of the BA (Hons) in Accounting are exempt from seven out of nine subjects at the Fundamentals Level of ACCA exams, subject to meeting the criteria.

The general ACCA requirement is for a pass mark in relevant modules. All students who graduate are automatically exempt from ACCA subjects F1 to F4. To gain exemption from subjects F6, F7 and F9, students must pass the relevant NCI modules as set out below.

<b>ACCA Subjects</b>	<b>NCI Modules Required for Exemption</b>	<b>Year</b>
F1 Accountant in Business	On Graduation	
F2 Management Accounting	On Graduation	
F3 Financial Accounting	On Graduation	
F4 Corporate and Business Law	On Graduation	
F6 Taxation	Taxation 3 Taxation 4	3 3
F7 Financial Reporting	Financial Reporting 1 Financial Reporting 2	3 3
F9 Financial Management	Financial Management 1 Financial Management 2	3 3

Exemptions are subject to change by the professional bodies. Students should check with the relevant professional body for the latest information.