

Name of HEI

An Chomhairle
Mhúinteoireachta



The Teaching Council

Subject Specification Form (SSF)

Accounting

**For the submission of programmes
for review and professional
accreditation by the Teaching
Council (concurrent post-primary
programmes only)**

**A Subject Specification Form must be submitted for
each post-primary curricular subject included in the
accreditation application.**

Accounting

In order to meet the registration requirements set down in the Teaching Council [Registration] Regulations in respect of the curricular subject of Accounting, **all** of the following criteria must be met:

- 1**
 - (a) Accounting must be studied in the degree up to and including third-year level or higher (or modular equivalent).
 - (b) The qualifying degree must be equivalent to at least Level 8 on the National Framework of Qualifications (NFQ) and with a minimum pass result in all examinations pertinent to the subject of Accounting.
 - (c) The qualifying degree must carry at least 180 ECTS (European Credit Transfer System) credits (or equivalent) with the specific study of Accounting comprising at least 60 ECTS credits (or equivalent).

- 2** The study of Accounting during the qualification must show that the holder has acquired sufficient knowledge, skills and understanding to teach the Accounting syllabus/specification to the highest level in post-primary education (see www.curriculumonline.ie).

To meet this requirement the qualification must include the study of all the following **Essential Areas**:

- a) Financial Accounting
- b) Management Accounting

The remaining ECTS credits may be drawn from the following areas or their equivalents:

- c) Company/Business Law
- d) The Conceptual and Regulatory Framework of Accounting
- e) Information and Communication Technology in Accounting
- f) Other accounting areas of study, for example, forensic accounting

Accounting

Please answer the questions below and insert module code(s), module title(s) and ECTS credit values as required.

1	Is the degree equivalent to a least a Level 8 on the Irish National Framework of Qualifications (NFQ), with Accounting studied up to and including third-year level or higher (or modular equivalent)?	Yes	No
2	Does the degree carry a minimum of 180 ECTS credits (or equivalent)?	Yes	No
3	Does the study of Accounting carry a minimum of 60 ECTS credits (or equivalent)?	Yes	No
4	Does the study of Accounting show that the graduate has acquired sufficient knowledge, skills and understanding to teach the Accounting syllabus/ specification to the highest level in post-primary education (see www.curriculumonline.ie)?	Yes	No
5	Does the study of Accounting include the study of all of the following essential areas?	Yes	No
	a) Financial Accounting		
	b) Management Accounting	Yes	No
6	Are the remaining ECTS drawn from the following areas, or their equivalences?		
	c) Company/Business Law	Yes	No
	d) The Conceptual and Regulatory Framework of Accounting	Yes	No
	e) Information and Communication Technology in Accounting	Yes	No
	f) Other accounting areas of study, for example, forensic accounting	Yes	No

Accounting

In relation to questions above, please list below the code(s), title(s) and ECTS credit values for each module studied.

Essential Areas of Study

Area of Study: Financial Accounting

Module Code	Module Title	ECTS Credit Value

Area of Study: Management Accounting

Module Code	Module Title	ECTS Credit Value

Accounting

Optional Areas of Study

Area of Study: Company/Business Law

Module Code	Module Title	ECTS Credit Value

Area of Study: The Conceptual and Regulatory Framework of Accounting

Module Code	Module Title	ECTS Credit Value

Area of Study: Information and Communication Technology in Accounting

Module Code	Module Title	ECTS Credit Value

Accounting

Area of Study: Other accounting areas of study, for example, forensic accounting		
Module Code	Module Title	ECTS Credit Value

Area of Study: Other		
Module Code	Module Title	ECTS Credit Value

Total ECTS Credits in Accounting	
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