



Entrepreneurship



Book-keeping



European Commission

### What students have had to say about Junior Cert Business Studies

*I chose Business Studies in 1st year and I haven't regretted it since. I enjoyed doing the subject because it was interesting to learn about something that does affect me and will affect me in the future such as the basics in running a business and how the country is run on a daily basis. Believe me you won't regret making your decision."*

*5<sup>th</sup> Year Student*

*It is an enjoyable subject that deals with current affairs. Business is one of the few subjects that will help you out later in life. Every topic you do in Business Studies has some reference to everyday life.*

*Transition Year Student*

- <http://www.ucd.ie/business>
- <http://www.businessandlaw.nuim.ie/courses>
- <http://www.dcu.ie/business.shtml>
- <http://www.tcd.ie/business>
- <http://www.nuigalway.ie/courses/undergraduate-courses/commerce.html>



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## St. Mary's CBS Business Department



European Union



national consumer agency



E-commerce

# Business Studies



Accounts



Foreign Trade



Banking



Marketing



Insurance



Communications

## Course Information

### Business of Living:

The Management of personal finance is an important life skill which students learn in Business Studies. Many of its skills may be taught through reference to familiar situations – personal or household. Topics covered are personal income & expenditure, consumer education, budgeting, financial services for the individual, borrowing & insurance.

### Economic Awareness:

While studying this area students study economic decisions for individuals, business firms and government. It is difficult to make political choices without some knowledge of economics. Taking Business Studies will help enable students to make an informed contribution to the democratic process through the study of fiscal policy.

### Enterprise:

In this section topics covered include forming a business, marketing, business overheads and related accounting including final accounts and balance sheet. The accounting element involves the assembly, recording, processing, analysing and the interpretation of numerical data.

## Topics Covered

- Fiscal Policy
- European Union
- Employment Legislation
- Household & Business Banking
- Household & Business Insurance
- Forms of Business
- Service Accounts
- Foreign Trade
- Final Accounts
- Consumer Legislation
- Double-Entry Book-Keeping
- Industrial Relations
- Farm Accounts
- Entrepreneurship

At Leaving Cert level, the subject of Business Studies is divided into three options, Business, Accounting and Economics. Accounting and Business are both taught in the CBS.

## University & Institute of Technology Courses

- Bachelor of Commerce
- Bachelor of Business Studies
- Bachelor of Arts – Economics
- Bachelor of Accounting & Finance
- Bachelor of Law & Accounting
- Human Resource Management
- Cost & Management Accountancy
- Modules for Engineering
- BA - Economics
- Chartered Accountancy
- Certified Accountancy
- Insurance
- Marketing
- Computer Applications

## Career Paths

- Accountancy
- Banking
- Law
- Marketing
- Entrepreneur
- Insurance
- Taxation
- Human Resource Management
- Economics
- Teaching
- Research & Development
- Management
- Civil Service



Business Documents



European Central Bank

ACCOUNTING ENGINEERING LTD TRADING PROFIT AND LOSS ACCOUNT For year ended 31 December 2005	
Turnover	10,000
Cost of sales	(8,000)
Gross profit	2,000
Operating expenses	(1,500)
Operating profit	500
Finance income	100
Finance costs	(200)
Profit before tax	400
Income tax	(100)
Profit after tax	300
Dividend paid	(100)
Retained profit	200
Carried forward	200
Total	200

Final Accounts