



Accounting  
Technicians  
Ireland

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**1<sup>st</sup> Year Examination Summer 2009**

# **LAW & ETHICS (ROI)**

**PAPER, SOLUTIONS  
and  
EXAMINER'S REPORT**

## NOTES TO USERS ABOUT THESE SOLUTIONS

The solutions in this document are published by Accounting Technicians Ireland. They are intended to provide guidance to students and their teachers regarding possible answers to questions in our examinations.

Although they are published by us, we do not necessarily endorse these solutions or agree with the views expressed by their authors.

There are often many possible approaches to the solution of questions in professional examinations. It should not be assumed that the approach adopted in these solutions is the ideal or the one preferred by us.

This publication is intended to serve as an educational aid. For this reason, the published solutions will often be significantly longer than would be expected of a candidate in an examination. This will be particularly the case where discursive answers are involved.

The solutions are relevant to the tax rates in the year the Examination was sat. A copy of the tax rates is enclosed with the solutions.

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# 1<sup>st</sup> Year Examination : Summer 2009

## PAPER : LAW & ETHICS (ROI)

Friday 22<sup>nd</sup> May 2009 - 9.30 a.m. to 12.30 p.m.

### INSTRUCTIONS TO CANDIDATES

Candidates may refer to the under-mentioned items of legislation in answering this paper.

*Republic of Ireland*

Companies Act, 1963  
Companies (Amendment) Act, 1977  
Companies (Amendment) Act, 1982  
Companies (Amendment) Act, 1983  
Companies (Amendment) Act, 1986  
Companies Act, 1990  
Companies (Amendment) Act, 1990  
Company Law Enforcement Act, 2001  
Companies (Auditing and Accounting ) Act 2003  
Investment Funds and Miscellaneous Provisions Act 2005/2006  
Companies Acts 1963 - 1990 by  
Horwath Bastow Charleton

*Republic of Ireland*

Partnership Act, 1890  
Limited Partnerships Act, 1907

The above items of legislation, and only those items, may be brought into the examination by candidates and used as reference material therein. Reference items must not contain any written notes or commentaries. Candidates will not be permitted to refer to any index published separately from the legislation.

Section A answer QUESTION 1 (COMPULSORY) and ANY THREE of the FOUR remaining questions. Section B answer ANY FOUR of the FIVE questions. If more than the required questions are answered in Section A and Section B, then only the correct number of questions, in the order filed, will be corrected.

Candidates should allocate their time carefully.

Marks will be awarded for specific reference to sections of the Acts/Orders and decided cases. However, candidates are expected to answer the questions in their own words in order to demonstrate their understanding of the points at issue. The mere transcription of sections of the Acts/Orders, or the citing of references therein, by itself, will not be regarded by the Examiner as a sufficient answer.

Answers should be illustrated with examples, where appropriate. Cite any relevant authorities and/or statutory provisions to support your answers.

Question 1 begins next page.

SECTION A

Answer Questions 1 (*Compulsory*) and ANY THREE of the four remaining questions

QUESTION 1 (*Compulsory*)

James has been the auditor of ARDEN ENTERPRISES Ltd. for the past five years. At a recent meeting one of the company's directors tendered his resignation and the other directors have asked James to consider becoming a non-executive director of the company. James is considering accepting the position but asks you to advise him on the following:

- (a) The role of a non-executive director. 3 Marks
- (b) The procedure to be appointed as a company director. 5 Marks
- (c) The eligibility requirements to be a company director - and whether in the circumstances James would be eligible to accept this position.

4.5 Marks  
Total 12.5 Marks

QUESTION 2

Kara and Fiona have just graduated from The Cork Design College and want to establish a business together, designing clothes for theatrical performances. They have decided to establish their business in the form of a partnership, but as they know nothing about partnership law they seek your advice in relation to the following matters:

- (a) What are the two main advantages of operating the business in the form of a partnership as opposed to a limited liability company? 2 Marks
- (b) What type of liability are partners exposed to if the business is not successful? 5 Marks
- (c) What methods can be used to effect the dissolution of the partnership?

5.5 Marks  
Total 12.5 Marks

QUESTION 3

- (a) Harry and Adam have decided to convert their business partnership into a private limited company. Briefly outline to them the nature and purpose and content of the Memorandum of Association (**7.5 marks**) and the significance of Table A, Companies Act 1963 (**2 marks**). 9.5 Marks
- (b) When the company is registered the Companies Registration Office will issue them with a Certificate of Incorporation. List *three* pieces of information contained in this document.

3 Marks  
Total 12.5 Marks

QUESTION 4

- (a) Explain the pre-requisite to liquidate a company by a voluntary resolution of its members. 2 Marks
- (b) Outline the procedure involved in effecting a members' voluntary liquidation.

10.5 Marks  
Total 12.5 Marks

**QUESTION 5**

- (a) Sarah has just inherited 10,000 €1 ordinary shares and 10,000 €1 debenture stocks in Philosopher Construction Plc. Advise Sarah on the characteristics of each of these investments and determine which you consider to be the more risky investment.

**9.5 Marks**

- (b) Sarah has also been advised that the 10,000 €1 ordinary shares are partly-paid shares and have an outstanding liability of 25 cents per share. Explain how the company accounts for these partly-paid shares on the balance sheet and when the company can expect/request payment of the outstanding 25 cent per share.

**3 Marks**

**Total 12.5 Marks**

**SECTION B**

**Answer ANY FOUR of the FIVE questions in this Section**

**QUESTION 6**

- (a) List the *five* primary sources of European law.
- (b) Outline the composition and function of the European Court of Justice.

**5 Marks**

**7.5 Marks**

**Total 12.5 Marks**

**QUESTION 7**

- (a) Define the concept of consideration.

**2.5 Marks**

- (b) Angela saw an advertisement on the back of a box of her favourite cereal. The advertisement read that if you collected 20 tokens from the back of cereal boxes and returned them to the cereal company before the 1<sup>st</sup> June 2009 that the company would send you a €200 gift voucher that could be redeemed against any purchase from Lauren Department Stores. Angela collected the tokens and sent them off to the cereal company two months in advance of the 1<sup>st</sup> June deadline. Last week Angela received a letter back from the cereal company thanking her for her interest in the offer but advising her that the offer was no longer available due to excessive demand.

Angela is extremely annoyed and seeks your advice as to whether she can sue the cereal company for breach of contract. Advise Angela.

**10 Marks**

**Total 12.5 Marks**

**QUESTION 8**

Matt has been employed as a trainee accounting technician with the Power Finance Partnership for the past five years. Last week Matt found out that he had again failed two of his second year exams. This is Matt's fourth time attempting and failing these two particular examination papers. Yesterday Matt was called to a meeting with the partnership's senior partner and at this meeting he was informed that he was being dismissed as a consequence of his failure to pass his exams. Matt thinks that his dismissal is not justified as he has always been complimented on the quality of his work for the partnership.

- (a) Outline to Matt the key grounds upon which a dismissal is presumed to be fair, under the terms of the Unfair Dismissals Act 1977, as amended.

**10 Marks**

- (b) Assume that Matt decides to sue the Power Finance Partnership for unfair dismissal, advise him on the potential success or otherwise of his claim.

**2.5 Marks**

**Total 12.5 Marks**

**QUESTION 9**

Outline the main terms implied into every consumer contract for the sale of goods under the terms of the Sale of Goods and Supply of Services Act 1980.

Total 12.5 Marks

**QUESTION 10**

- (a) List the *three* stages involved in the Accounting Technicians Ireland\* disciplinary process. **3 Marks**
- (b) Explain any two of the five fundamental principles of the Accounting Technicians Ireland Code of Ethics in order to achieve the objectives of the profession (**2 x 2 marks**). **4 Marks**
- (c) Outline the sanctions that can be imposed by the complaints committee where an Accounting Technicians Ireland member breaches the Accounting Technicians Ireland Code of Ethics. **5.5 Marks**

Total 12.5 Marks



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\* **Accounting Technicians Ireland** previously referred to as The Institute of Accounting Technicians in Ireland (IATI).

1<sup>st</sup> Year Examination : Summer 2009

# LAW & ETHICS (ROI)

## Solutions

### Solution to Compulsory Question 1

- (a) **Role of a Non-Executive Director:** this is a Director appointed to manage the business on a transient basis - more involved in strategic management at board level, not involved in the operational day to day running of the company - they are appointed due to their expert knowledge, experience, attainment or skills, reputation etc - they are not required to give continuous attention to the affairs of the business.
- (b) **Appointment of a Director:** Form A or the Articles of Association are used upon incorporation to state the names of the first directors of a company - thereafter all subsequent appointments are governed by Articles of Association - an appointment may arise following a retirement by rotation process provided the person is eligible for re-election, and wishes to be re-appointed - such a re-appointment is made by an ordinary resolution of the shareholders at an AGM - as is the appointment of any persons wishing to become a director at the AGM - the Board of Directors can also appoint a person to act as a director - where a casual vacancy arises - but at the next AGM this person must resign and if they desire/are eligible they can ask the shareholders for re-election.
- (c) **Eligibility:** a person is only eligible if they are not:
- (1) an un-discharged bankrupts,
  - (2) a corporate body (only a human person may be a Director),
  - (3) the auditor of a company or its holding company,
  - (4) a person subject to a restriction order under CA 90, or
  - (5) a person subject to a disqualification order under CA 90 - in order to be appointed as a director James must resign his position as auditor - as he cannot act in both positions simultaneously.

### Solution to Question 2

- (a) **Advantages:**
- (1) a lack of publicity requirements,
  - (2) a lack of regulation/formality in the running of the business.
- (b) **Liability:** in a partnership the partners are jointly and severally liable for the debts of the firm - this means that they are liable in the proportion in which they share profits and losses - but if one partner cannot pay their required contribution - then the other partners are obliged to accept responsibility for this loss - a partner is even liable for losses where his/her actions in no way caused that loss - it is possible for a partner to have limited liability - but to acquire limited liability they must be a silent or sleeping partner (a person who has invested money in the firm but is in no way involved in the operational management of the firm) and also be registered with the CRO as having limited liability - an active partner cannot have limited liability.
- (c) **Dissolution of the partnership:** this may arise in the following ways:
- (1) by the passage of time,
  - (2) attainment of objectives,
  - (3) by retirement/notice of a partner,
  - (4) by the death or bankruptcy of a partner,
  - (5) by an intervening illegality that makes the continued existence of the firm illegal or
  - (6) by an Order of the Court - this may be granted due to the
    - (a) permanent mental or physical incapacitation of a partner,
    - (b) partner misconduct,
    - (c) persistent breach of the partnership agreement,
    - (d) where the partnership can only be carried on at a loss, or
    - (e) where the Court considers at its absolute discretion that dissolution it "just and equitable" in the circumstances.

### Solution to Question 3

- (a) **Memorandum of Association:** This document regulates the external activities of the company and contains 5 clauses -
- (1) name clause - tells you the name of the company, followed by Ltd or Plc to indicate whether it is a private or public company,
  - (2) the objects clause - stating the objectives for which the company was created - and the powers of the company to achieve these objectives,
  - (3) the liability clause - which states that the company is a limited company and whether it is limited by shares or guarantee,
  - (4) the capital clause - which tells you the authorised capital of the company and how it is distributed between the various categories of shares, &
  - (5) the association/subsorption clause - which tells you the names of the first shareholders of the company and how many shares they purchased on formation.

**Table A:** it is not necessary for a new company on incorporation to file an Articles of Association with the CRO - a company can accept the standard Articles contained in Table A of the Companies Act 1963 instead - or alternatively they can draft specific rules for certain aspects of running the company and then accept the standard rules in Table A for the rest of the rules/procedures.

- (b) **Certificate of Incorporation:** This document contains the following information:
- (1) the name of the company,
  - (2) the company's registered number and
  - (3) the date of incorporation of the company.

#### Solution to Question 4

- (a) **Pre-requisites:** in order to liquidate by a resolution of the members the pre-requisite is that the company solvent.
- (b) **Members Voluntary Liquidation Procedure:** discussion that a directors meeting must take place at which a resolution is passed to voluntarily liquidate the company - a statutory declaration of solvency must also be completed by the directors to the effect that the company is solvent and will be in a position to pay off all debts arising in the liquidation process (if a false declaration is made then the directors assume personal liability for the company's debts arising from the false declaration) - a report of an independent person must then be completed verifying the authenticity of the statutory declaration of solvency - then a meeting of the shareholders must be called (at which the declaration of solvency and the report of an independent person are presented to them) asking them to pass a resolution to liquidate the company - if this resolution is passed a voluntary liquidator is appointed to sell off the assets, pay the company debts and distribute the residue in accordance with the terms of the company's Articles of Association and company law - when this is effected the liquidator will then instruct the CRO to strike the company off the register - and effectively bring it to an end.

#### Solution to Question 5

- (a) Investment options:
- (1) Ordinary Shares - these are called the equity shareholders of the company as they bear the burden of the company's performance - they are risk takers as they are the last to be paid upon the liquidation of the business, and if there are no funds available on liquidation they receive no return on capital - they do however bear the possibility of capital growth - in effect they have a right to a share of any available assets/funds upon winding-up if funds are available - they receive a return called a dividend, but its payment is completely dependent upon company performance - if profits are available for distribution and the directors declare a distribution then they may receive a dividend - ordinary shares generally have the ability to influence company policy by exercising voting rights at meetings (AGM/EGM) relating to company business.
  - (2) Debenture Stocks - a debenture is a document acknowledging a debt due and owing by a company, and secured on a company asset - debenture stocks are issued by public limited companies to raise money from the public - in effect, the loan is split into different amounts/units (similar to shares) and they are transferable on the stock market - with these stocks the risk is low because they are generally secured on an asset and therefore have priority of payment on liquidation - however, there is no capital gain upon the liquidation - only entitled to the capital sum, plus any accrued interest - interest is payable every year as a pre-tax expense and must be paid even if the company does not make a profit - debenture holder can usually appoint a Receiver where default occurs to recover the debt but generally they have no ability to influence company policy as they have no voting rights - although restrictive covenants may apply - debenture stocks are viewed as less risky than ordinary shares as they have priority of payment in liquidation and are guaranteed a return on investment through annual interest payments.
- (b) **Partly-Paid Shares:** paid-up amount is reflected on the balance as paid-up/called-up issued share capital - unpaid portion is reflected as unpaid capital/reserve capital (where the unpaid portion is reserved exclusively for liquidation purposes) - payment is required at either a pre-agreed future date or upon liquidation of the company (whichever arises first).

**Solution to Question 6**

**(a) Primary Sources of EU law:**

- (1) Treaty of Rome 1957,
- (2) Single European Act 1986/7,
- (3) Maastricht Treaty (Treaty of the European Union) 1992/3,
- (4) Amsterdam Treaty 1987/8, and
- (5) Nice Treaty 2001/2.

- (b) European Court of Justice:** composition = one representative from each member state (ms) - 27 in total - presided over by a president, and assisted by legal advocates, judges are appointed for renewable terms of 6 years - with a partial replacement every 3-4 years - function: enforcement and interpretation of EU law and ensuring compliance with the Treaties - hears cases referred by the Council, Commission, national courts or by individual/institutions of the ms's - can hear cases in plenary session or in chambers - Court of First Instance can hear cases at first instance - does not apply the doctrine of precedence - applies a civil law system - no right of appeal from this Court - the ECJ can also pronounce on matters of general importance by issuing recommendations.

**Solution to Question 7**

- (a) Consideration:** discussion of the requirement relating to the presence of consideration in a contract to affirm its validity - consideration is based on the notion of *quid pro quo* (a favour for a favour), and on mutuality of obligation (you do something for me and I'll do something for you) - in most contracts it is the price you pay for a promise etc - to be valid the consideration must be real & genuine, it cannot be vague (idea of prayers), uncertain or illegal.
- (b) Contract formation:** although most advertisements are viewed as an invitation to treat (an invitation to make an offer) - it is likely that this advertisement would be viewed as an offer (a clear and unambiguous statement of the terms and conditions under which the parties are willing to contract) based on case law such as *Carlill v Carbolic Smokeball Company (1893)* - as an offer it would be classified as a unilateral offer (an offer to the world at large and only accepted by those who act upon it) - and therefore it is capable of acceptance by performance (*Billings v Arnotts (1945)*) - the consideration for the contract is the exchange of the 20 tokens in return for the €200 gift voucher - this is valid consideration based on the rule that consideration must be sufficient but need not be adequate (quantum amount is irrelevant - provided it is a minimum economic value - it is not a question of a "good bargain" - as established in *Chapple v Nestle (1960)* and *Thomas v Thomas (1842)*) - conclusion that a valid contract exists between Angela and the cereal company - an offer was made - Angela accepted within the required time period and the exchange of the tokens for the voucher was valid consideration - as this is a commercial contract intention is presumed - and as there are no indications of a lack of capacity - therefore Angela can sue the cereal company for breach of contract.

### Solution to Question 8

- (a) Unfair Dismissals Act 1977, as amended sets down three grounds upon which a dismissal is deemed fair:
- (1) lack of competence/capability & qualifications: competence relates to intellectual ability to complete the work, capability relates to mental and physical ability to perform the required tasks and qualifications relate to either academic, professional, technical, occupational or other qualifications - for example, a haulage driver who loses his driving licence as a consequence of drink driving may be dismissed for lack of suitable qualifications - in *Moriarty v Greenes (Falcarragh) Ltd (1983)* a dismissal for gross incompetence was deemed fair;
  - (2) employee misconduct - act of gross misconduct (such as criminal activity) may justify a summary dismissal, acts of continuous misconduct (such as absenteeism/tardiness etc) should result in a warning and ultimately dismissal if the behaviour continues, acts of isolated misconduct (not gross) should only warrant a warning and not dismissal; and
  - (3) redundancy - where the position no longer exists (downsizing, relocation, re-structuring etc) or the company no longer exists - subject to the selection being fair.
- (b) Conclusion: Matt's dismissal may be deemed fair - as he was hired as a trainee and therefore it would be assumed that he would be qualified within a reasonable period of time - as he failed the same two exams on four different occasions this may suffice to bring his contract to an end - provided fair procedures were followed - Matt was warned of his shortcomings and told that if he failed to pass these exams on the next sitting that he would be dismissed - otherwise the lack of fair procedures may amount to an unfair dismissal - the fact that he is competent to do the job is irrelevant if he is not qualified.

### Solution to Question 9

**Sale of Goods:** Section 1(1) SGA 1893 - a contract in which a seller transfers or agrees to transfer ownership of goods to a buyer "for a money consideration called the price" - terms are automatically implied into consumer contracts.

Terms implied into every contract:

- (1) implied conditions as to title/right to sell - Section 10(1) & (2) - this assumes that the goods are free from charges/mortgages at the point of sale or that the seller has the right to sell
- (2) implied conditions as to description - this assumes that goods sold by description must correspond to that description - a sale by description does not preclude a sale where goods are exposed for sale and selected by the consumer - a description includes tags, labels etc.
- (3) implied conditions as to sale by sample - Section 15(2) - this assumes that the bulk of the goods purchased must correspond with the sample - the consumer must also be afforded a reasonable opportunity for inspection,
- (4) implied conditions as to merchantable quality - Section 14 - this assumes that the goods are as durable as a reasonable person would expect - taking account of the price, description and all other relevant circumstances (time of sale, changing standards) - there is an exception to this term where the defect is brought to the attention of the buyer before the contract is made, or the defect should be obvious to a reasonable person by an application of the doctrine of *caveat emptor* - this implied term also assumes that the goods are fit for the purpose intended - assuming normal usage - if the goods are going to be used for an alternate purpose, and the seller is aware of this purpose, then the buyer can assume that they are fit for that alternate purpose - where a reasonable alternate use is notorious within the market - then an assumption of fitness for purpose is assumed, unless the seller specifically states otherwise.

**Solution to Question 10**

**(a) Disciplinary Process:**

- (1) complaints committee,
- (2) disciplinary tribunal, and
- (3) appeals tribunal.

**(b) Accounting Technicians Ireland\* - Code of Ethics fundamental principles:**

- (1) integrity - this principle requires that the members should be straightforward and honest in all professional and business relationships,
- (2) objectivity - this principle requires that members should be fair and should not allow bias, conflict of interest or undue influence of others to override professional or business judgments,
- (3) professional competence and due care - this principle requires that members have a continuing duty to maintain professional knowledge and skill at a level required to ensure that a client or employer receives the advantage of competent professional service based on current developments in practice, legislation and techniques. Members are required to act diligently and in accordance with applicable technical and professional standards when providing professional services,
- (4) confidentiality - this principle requires that members should respect the confidentiality of information acquired as a result of professional and business relationships and should not disclose any such information to third parties without proper and specific authority or unless there is a legal or professional right or duty to disclose. Confidential information acquired as a result of professional and business relationships should not be used for the personal advantage of the member concerned or third parties, and
- (5) professional behavior - this requires that members should comply with relevant laws and regulations and should avoid any action that discredits the profession.

**(c) Sanctions:**

- (1) *prima facie* case and no further action,
- (2) probation (of up to 2 years),
- (3) a consent order (where the member admits his guilt and accepts a known punishment), or
- (4) refer the case to the disciplinary tribunal (this may also arise where a consent order is not accepted by the member.

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**1<sup>st</sup> Year Examination : Summer 2009**

**LAW & ETHICS (ROI)**

**EXAMINER'S REPORT**

Overall students performed well in this exam - with a significant percentage scoring in the higher brackets. My congratulations to all of the Colleges, Lecturers and Tutors whose hard work in delivering this module is to be applauded.

Those students who failed to attain a pass mark and who plan on re-sitting this examination are advised to remember the following points when answering the exam questions:

1. Read the question carefully and only answer the question being asked.
2. Avoid a discussion of irrelevant issues - this will not gain you additional marks.
3. Always define the legal concepts, and include explanatory case law, where appropriate. Even if your application is not correct - you will still be awarded marks where you have explained the relevant concepts.
4. No marks will be awarded for citing legislation *verbatim* - where no attempt has been made to explain the application/contextual meaning of the provision.

**Question 1:**

This question was answered reasonably well by students. Part (a) was answered well. Students lost marks in part (b) of this question. A lot of students that attempted part (b) failed to make reference to the articles of association and also seemed to be misinformed as to the type of resolution required to be appointed as a director. Part (c) was answered well, with most students realising the restrictions that would be on James by virtue of his position as auditor.

**Question 2:**

This question was answered very well by students. A lot gained nearly full marks. There was a good understanding of the liability of partners in part (b) of the question and a majority of the students made reference to the ability of one of the partners to have limited liability. Part (c) of this question was particularly answered well with most students listing the various ways a partnership can be dissolved.

**Question 3:**

This question was answered extremely well and in most scripts this question was the student's highest mark. The five clauses in the memorandum of association were known by nearly all students who attempted this question. The only part of this question where students lost marks was in relation to their explanation of table A, which was in some scripts answered poorly. Overall very high marks were achieved by students who attempted this question.

**Question 4:**

This question was answered poorly by the majority of students. Part (a) required a discussion of solvency and a lot of students failed to identify solvency as a crucial requirement for a voluntary liquidation. Part (b) was answered better than part (a) but most who answered part (b) were very vague in their answers. The requirement of an independent accountant was not mentioned by the majority of students and the procedure to wind up a company was something which students seemed to know very little about.

**Question 5:**

This question was answered well by most students. Part (a) was answered better than part (b). Most students who attempted part (a) were able to advise Sarah as to the advantages of debenture stock over ordinary shares. The layout of students answer to part (a) was particularly good. Part (b) was not answered as well with some students unable to explain how a company accounts for partly-paid shares. Most however were able to give the occasions where payment will be required by ordinary shareholders.

**Question 6:**

This question was very poorly answered by almost all students who attempted it. Part A was better answered than Part B. However overall students demonstrated a lack of knowledge of European law and often discussed directives and regulations instead of answering the question. A lot of students were unable to attain any marks for Part B of this question on the European Court of Justice.

**Question 7:**

This question resulted in a mixed standard of answers. A large number of students did not know what consideration was and failed to achieve any marks in part (a). This was quite surprising as this would be a basic element in contract formation. Part (b) was answered significantly with most students being able to refer to case law to support their answer. The students were able to advise Angela in a very practical way which was encouraging.

**Question 8:**

This question was answered well with a lot of students able to list the three grounds for a fair dismissal. Students also used their own examples to demonstrate their understanding of the area. Part (a) and part (b) were answered well and students seemed to be very well versed in the area of employment law.

**Question 9:**

This question was answered reasonably well by students though few students scored full marks on this question. There appeared to be a lot of students who had studied the Consumer Act 2007 as opposed to the Sales of Goods Act and attempted to answer the question by discussing the Consumer Act. Most students who attempted this question passed the question. Students who did well in this question were able to give examples of implied terms and this greatly improved the answers.

**Question 10:**

This question was very well answered and was also a very popular question. Nearly all students could list the stages of the Accounting Technicians Ireland disciplinary process and they were also all able to provide two principles of the code of Ethics. Part (c) which looked at the sanctions that could be imposed by the complaints committee was the part of the question where some students lost marks. Overall students who attempted this question scored very high.

