

ULSTER UNIVERSITY

REPORT OF A MEETING OF THE EVALUATION FOR MSC STRATEGIC ACCOUNTING (JN/QAHE [London])

7 November 2018

PRESENT: Mrs Amanda Zacharopoulou, Associate Head of School of Law,
Ulster University (Chair)
Mr Ewan Tracey, Senior Lecturer in Accounting, Faculty of Business
and Law, University of Northampton
Ms Jelena Green, Head of Education - Europe, ACCA
Mr John Cullen, Partner, Menzies LLP Cardiff
Mr Brian McGowan, Lecturer, School of Nursing, Institute of Nursing
and Health Research, Ulster University

IN ATTENDANCE: Dr Peter Green, Head of QAHE Partnership, Ulster University
Business School (UUBS)
Ms D Troy, Academic Policy and Standards Officer, Academic
Office, Ulster University

1 BACKGROUND/INTRODUCTION

The proposed MSc Strategic Accounting (with Postgraduate Certificate and Postgraduate Diploma exit awards) will be delivered both in full-time and part-time modes at the Jordanstown and QAHE London campuses with the first intake proposed in January 2019. The overall aim of the programme is to provide learners with the opportunity to combine the ACCA professional accountancy qualification with an innovative, academically challenging range of disciplines associated with a career in accounting as well as to provide a route for international students to gain a professional qualification and a Master's academic award (including work-based placement). This would be facilitated by aligning academic credit to professional ACCA papers/curriculum and supplementing with academic modules. It would also meet the criteria for a Level 7 degree apprenticeship with the ACCA level 7 Apprenticeship framework having informed the structure of the programme.

The programme would provide a progression route for students on the BSc Hons Accounting (Pathways) delivered at Jordanstown and the BSc Hons Accounting and Management, delivered at Jordanstown and QAHE (London). It was anticipated that both these programmes would provide a potential market, particularly from the international student group.

2 DOCUMENTATION

The Panel received the following documentation:

1. Course submission;
2. Guidelines for Evaluation and Revalidation Panels;
3. QAA subject benchmark statement for Master's degree characteristics (2015);
4. Reports from central departments (Library and IT);
5. Preliminary comments from Panel members (CA7);
6. Preliminary comments from Head of QAHE Partnership UUBS (CA4).

3 MEETING WITH SENIOR MANAGEMENT TEAM

The Panel met with senior staff from the Faculty, Ulster University Business School and QAHE.

3.1 Partnership with QAHE

The Panel asked the Senior Team to provide some background information on the relationship between the Faculty and QAHE and to confirm if a designated course director had been identified for the course at QAHE. The Panel was advised that a course director at QAHE had not yet been identified, however, the current course director on the undergraduate accounting programme had the appropriate professional and academic background to take on this role if required. Furthermore, if the course was approved, QAHE would take steps to advance this internally or if necessary, make an external appointment.

The Panel sought assurance that QAHE staff held the level of exposure to the professional training environment, given the different culture and technique required between teaching at level 7 and preparation to undertake ACCA professional papers. From the information provided in the staff CVs, this particular expertise appeared to be lacking. The QAHE team acknowledged that this level of detail had perhaps been omitted from or not sufficiently highlighted in the information provided but advised that some staff did have previous experience with other external training providers in preparing candidates for professional papers.

The Senior Team advised that the relationship between QAHE and UUBS was very strong, having been operating for a number of years and the fact that this was a joint proposal further emphasised this.

3.2 Intakes

The Panel asked the Senior Team to confirm the minimum and maximum intakes for each location and mode of study. The Senior Team stated that a very strong market existed for this course in the industry and it was envisaged that numbers would grow going forward. The target figures provided in the documentation were a conservative estimate – 12 (FT/PT at Ulster and 15 FT/PT at QAHE) and with three international students anticipated in the first year at Ulster. It was noted that they had already been approached by one employer with an enquiry for a group of nine and this clearly demonstrated demand.

The Senior Team informed the Panel that at undergraduate level, QAHE had 100% satisfaction from 100% participation in the last NSS for accounting and this demonstrated the team's ability to deliver in London.

3.3 APEL and International recruitment

The Senior Team advised that no dedicated international recruitment drive was in place, however, very positive discussions were ongoing with Global Engagement colleagues in respect of how to maximise international student numbers. The Panel enquired what considerations had been given in relation to APEL, in particular, if any mapping to other courses had been undertaken to open the course up to a much wider market. The Team advised that mapping to ACCA had already been done as part of this course development. Two strands existed in relation to the international market. The first was in relation to the markets in which ACCA was also currently experiencing growth, and the other, the ACCA academic professional pathway but the overlap had to be 80% to get onto the latter. The Team pointed out that the minimum entry point for applicants was that they must already have gained the nine required ACCA papers or gained exemption from them.

To widen the potential market, the Panel enquired if the course could be extended to include other professional bodies other than ACCA and this was acknowledged as something that could be considered, however, additional mapping exercises would have to be undertaken. The introduction of this course was particularly timely, given the outputs from ACCA's research and current sector and employer needs and the need to have a Master's level professional course.

3.4 Assessment Strategy

The Panel asked the Senior Team to articulate the overarching assessment strategy within the programme, to include where formative assessment was being carried out, and the support provided to students in preparation for ACCA professional examinations.

From the Faculty perspective, the Associate Dean (Education), advised that this course fitted in with other professionally focused provision already being delivered. Its applied nature and how it was taught and assessed prepared students well for professional examinations. The course also met the current needs of the market.

In relation to the assessment in the course, the Team confirmed that it was 100% coursework – the inclusion of examinations in the course document was an error. The class tests, although exam related, prepared students for professional papers and were coursework. The team had significant experience in the delivery of professionally accredited courses and realised consistently excellent pass rates in professional examinations. The Team's knowledge of the professional papers, their own professional accountancy backgrounds, exam technique and subject area knowledge, all added to the students' preparedness and success. The QAHE team also added that some of its staff also had experience in delivering professional training but that this detail had not come through in the CVs provided.

The Team confirmed that the coursework realistically prepared students well for professional exams and research had been undertaken and implemented in relation to focussing on the process to pass and this had to date shown a 20% increase in marks. It was, however, recognised that the gap between a professional and academic qualification was not simply about passing exams. Furthermore, to gain entry onto the programme, applicants must already have passed nine ACCA papers, so would already be aware of the expectations and have a proven track record of passing professional exams. The Panel noted that ACCA resources were also available to support delivery and exam preparation.

It was evident from discussions that formative assessment was inherent in the course, although had not been articulated in the same way in the course document. The Panel raised a concern in relation to summative assessment on someone else's reflection and suggested that the reflections themselves could be the formative assessment.

3.5 Professional and academic calendar

It was noted that the professional and academic calendars were out of sync and the Panel enquired how the required flexibility was managed. The Team advised that the two calendars and semesters would be merged, as was the case for similar existing courses. Semesters were not fixed and a one week break was built in for any students needing to re-sit. Both Ulster and QAHE had a proven track record in this regard and flexibility was in place to meet both academic and professional requirements.

4 MEETING WITH COURSE TEAM

4.1 Digital coverage

The Panel asked the Course Team if there was sufficient coverage of digital aspects in the programme required to support a modern Master's level course. The Team advised that digital coverage underpinned and was embedded throughout all modules, not only in the Cyber Security and Data Analytics and highlighted the Strategic Business Project and Advanced Audit and Assurance as other examples. The Team worked continuously with industry to identify requirements and they were proactive in meeting market need – digital was very much recognised as an essential element of the programme.

4.2 Work based project

In relation to the work based project, the Team confirmed this involved a tripartite discussion between the students, employer and the University to agree the project scope and identify an opportunity to solve a live issue where students could practically apply and integrate their skills. Although a partnership, ownership of the project rested with the employer, given that it was a solution to an employer problem. For those coming onto the programme who were in employment, it was the expectation that they would undertake a project relative to their current role. An established process for work based learning, involving academic and workplace mentors, was in place within the Faculty. The Team was very experienced in work based learning in other undergraduate and postgraduate courses and would draw on this experience from across the whole of the Faculty, not just their own Department. The QAHE team added that when designing the digital modules, it was recognised that these would really add value to the programme.

The Panel enquired how the work-based student experience was replicated and supported at QAHE, in particular for international students. The QAHE team confirmed that international student visa requirements allowed international students to undertake placement if it was integral to the programme and the expectation was that international students would choose the business project rather than the dissertation option. The QAHE Team also had significant experience in supporting work-based learning and had access to in excess of 2,000 SMEs in the London area. They could also design in-house projects if the need arose. The same work based learning process was utilised as at Ulster.

The Team stated that the Introduction to Research module covered professional skills and allowed students to identify their own preferred career pathway. Considerable work in this area had been undertaken during programme development and design.

4.3 Research and scholarship informed curriculum

The Panel enquired to what extent the team's research and scholarship had informed curriculum design and development and how parity of experience at both locations would be ensured. The Team advised that the report published by the ACCA was the main driver for design with the core of the curriculum being four out of six ACCA papers and around which the curriculum was then developed. In relation to the two campuses, the relationship would focus on communication, trust and a partnership approach of the two course teams to ensure parity of experience, however, individual students would navigate their own journey through the course to achieve the final outcome.

The partnership between UUBS and QAHE was mature and staff viewed this as one team, drawing on each other's strengths. It was also not uncommon for Ulster staff to deliver at QAHE.

4.4 Student Support

It was noted that students coming onto the programme would be from a wide range of backgrounds. The Team was asked how they would bring each cohort to the same level at the start of the programme. QAHE noted that they actively encouraged applicants with no undergraduate background but with professional experience.

The Team informed the Panel that the normal support mechanisms, including a Studies Advisor for each individual student, would apply. At QAHE, the Academic Community of Excellence (ACE) team was available to support students on a wide range of academic issues. The Ulster team in particular, had much experience in the delivery of the ACCA curriculum and support would be provided to students as required. Given the relatively small cohorts, support for individual students was the norm and staff were accessible and responsive to student needs. Equality of opportunity, regardless of location, was a given and this mirrored the ethos of the ACCA.

4.5 Professional vs academic course

The Panel noted concern in relation to the very differing nature of a professional programme and an academic Master's level course but had been reassured by earlier discussions and the ability to work outside of the standard University academic calendar. The Course Team stated that as a Business School, it was essential to be able to be proactive in meeting business needs.

QAHE staff advised the Panel that they had significant experience in the effective use of blending learning in all of its programmes using BlackBoard Learn, BlackBoard Collaborate, online discussion forums, online tutorials and this programme would do the same. They did not foresee any issues in relation to flexibility and in relation to timetabling, it was confirmed that at QAHE, evening and weekend teaching would be facilitated for part-time students. At Ulster, delivery would be very much employer led.

4.6 Graduate Qualities

The Panel noted that although the documentation set out how graduate qualities were being developed, it did not link to any specific modules. To provide assurance, the Team provided some examples where these skills were explicitly being developed, for example, in the Advanced Taxation module in which students would be engaging with the latest research, using current case studies, presenting and interacting with each other, debating issues and considering all the ethical aspects. The use of live situations encouraged students to think professionally, about the duty of care to all parties including the client and the tax man. This model ensured that students were kept up to date with current industry topic and had previously been commended by both external examiners and students alike.

The team also ensured that the professional quotients, for example, emotional intelligence, were in-built and developed throughout the whole programme.

4.7 Curriculum Design Principles and assessment

It was noted that a mix of approaches resulting in a lack of consistency, had been applied in the modules in respect of the number of learning outcomes, assessment loads and word counts. Assessment in some modules appeared very onerous. The team confirmed that they had engaged with the Centre for Higher Education and Research Practice (CHERP) in relation to curriculum design. The number of learning outcomes was deliberate and were

required to ensure that all module learning outcomes were met as well as ACCA requirements. In relation to the 12,000 dissertation, this module was approved as part of another course and reported that the Pro-Vice-Chancellor (Education) had agreed it was fair. The 4,000 and 2,500 word counts in the equally weighted 20 credit point modules Cyber Security and Data Analytics respectively, was a result of the nature of the assessment task.

The team assured the Panel that they had undertaken significant stakeholder engagement including with domestic and international students, employers and professional bodies, during programme development and they could fully justify all assessment requirements within the programme.

The exemplar assessment schedule had been omitted from the document and this would have provided the Panel with a clear overview of the full year, setting out the timings, nature and weightings of assessments and if there was any evidence of over assessment.

The Team pointed out that accounting was generally over assessed but that the subject required this, not least due to the professionally driven nature of the programme. It also prepared students well for the real world and working in the industry.

It was acknowledged that this was a very challenging programme with the combination of the professional exams with the academic nature of a Master's course but that this was what the sector expected and required and the assessment strategy was part of this.

5 CONCLUSIONS

The Panel commended the programmes on the following:

- i) The clear alignment to Ulster's 5 & 50 Strategic Plan;
- ii) The very innovative dual-track programme model, driven and informed by ACCA research;
- iii) The multi-faceted appeal to different markets and in particular, the international market;
- iv) The work-based practical experience element unique to the Ulster programme and which provides added-value, not least in providing solutions to employer problems;
- v) The excellent support provided to students and which catered to individual student needs;
- vi) The international opportunities that the programme presents to students given the global reach of the academic and professional qualification.

The Panel agreed to recommend to the Academic Standards and Quality Enhancement Committee that the programme be approved for a period of **four** years (intakes 2019/20 to 2022/23 inclusive) at both Jordanstown and QAHE (London campus) to align with the revalidation schedule for Units 1B Accounting, Economics and Finance (JN) and 1Bii QAHE Franchised provision respectively, subject to the conditions and recommendations of the Panel being addressed and a satisfactory response and a revised submission being forwarded to the Academic Office **by 7 February 2019** for approval by the Chair of the Panel.

Conditions

- i) That all issues identified by the Academic Office and detailed in the appendix to the panel report are addressed

- ii) To consider and confirm the minimum and maximum intakes within existing resource for each location for full-time and part-time modes (section 3.2 refers);
- iii) That assurance by both the Faculty and QAHE is provided that the experience and expertise to deliver and manage the professional aspects of the course is in place at QAHE before the start of the course. Support to build capacity in this regard was available from the ACCA (section 3.1 refers);
- iv) To have a suitably qualified and experienced Course Director in place at QAHE prior to the September 2019 start (section 3.1 refers).

7 APPRECIATION

The Chair thanked the Panel, in particular, the external members, and the Course Teams for their valuable contribution to the revalidation process.

DT 08.11.18