EXTERNAL REVIEW OF A NEW PROGRAMME

Type of Award:	Major
Programme Title:	Bachelor of Science (Honours) in Digital Accounting
Level on National Framework of Qualifications:	8
Number of ECTS:	240 ECTS
Proposed Duration of Programme:	Four years
Embedded Exit Award(s):	None (transfer out to Accounting or Business programmes is facilitated)
Proposed Commencement Date:	September 2022
Proposed Delivery Mode(s):	Full-time basis (which may include some blended delivery)
Proposed Student Intake Number(s):	30 students per annum

Panel Members:	Mr John Cusack (Chair) Ms Brenda Reilly Mr Blain Sheridan Mr David Roche Dr Michael Hannon (Secretary to the Panel)
Proposing Staff:	Dr George Onofrei; Ms Deirdre Lusby, Dr Seamus Lennon, Mr Richie Hoare, Mr Fearghal McHugh, Mr Trevor Clohessy, Mr Shane Moran,

1.	**Introduction** The speed of global technological developments has changed both the business environment and the role that accountants undertake within this changing world. Accountants are now expected to add value to businesses by integrating their financial knowledge with these new evolving technologies. Several processes previously undertaken by accountants have now been automated and the time saved by this automation process allows accountants more freedom to analyse information. Accountants add value by presenting information analysed in a decision making process or making decisions themselves. The Expert Group on Future Skill Needs, Professional Accounting Bodies and individual Accounting Firms have identified a number of deficiencies in the skill sets of both accounting graduates and professionally qualified accountants. Educators have not matched the speed of global technological developments with the integration of digital technological modules into existing accounting programmes. The Bachelor of Science (Honours) in Digital Accounting addresses these deficiencies by providing graduates with the necessary financial and digital technology competencies thus enabling them to increase the value they will add to businesses. This programme is designed for accounting students who aspire to work as system accountants within the modern business environment. This programme will provide accounting graduates with traditional accounting competencies combined with applied digital technology skills, which will provide them with the required skillset to operate in the modern business environment.
2.	**Rationale for the programme** The rapid advancement of digital technology has had a twofold effect on the role of accountants. Firstly, a number of the duties previously undertaken by accountants have now been automated. Secondly, the volume and speed of information processed, often on a real time basis, has increased the responsibility on accountants to add value within the business decision making process.

		Research undertaken by professional accounting bodies and by accounting firms identified a range of digital technologies that accountants must be able to interact with in order to meet the needs of industry. Whilst the research was undertaken individually the findings from the research was consistent. In summary, the key core digital technologies identified were blockchain, cloud, analytics and security, all combined within an ethical decision making framework. This research provided the foundation on which the Bachelor of Science (Honours) in Digital Accounting was developed.
3.		**Demand for the programme** It is envisaged the majority of students applying for this programme will have just completed their leaving certificate. We will also welcome mature student applications. The School of Business has an excellent record of both attracting and retaining mature students. It is anticipated that 30 students will initially enrol on the programme and this will increase over a five year period.
4.		**Employment opportunities for graduates** The competencies obtained will offer a wide range of employment opportunities. Some of these roles include, but are not limited to the following: • Qualifying as a professional accountant and working in either industry or practice. The main areas of practice where graduates would be employed are advisory and consultancy. • Specialising as a systems accountant. • Working in audit , in particular digital auditing. • Working in any IT environment within a business function specialising in areas such as Process Design, Blockchain, System Analysis Program Development (SAP).
5.		**Entry requirements** The minimum entry requirements are stated in the Access, Transfer and Progression Policy. Currently these requirements are a Grade O6/H7 or better in six Leaving Certificate subjects including English or Irish and Mathematics. Two of the six Leaving Certificate subjects must be passed in higher level papers at Grade H5 or higher. OR

	Equivalent qualifications and scores from other countries which will be assessed and scored by the Institute. OR A Pass in any QQI FET Major Award at level 5 or 6 with distinction grade in at least three components. OR A Pass in a QQI FET Foundation Certificate, the NUIG/GMIT Foundation Certificate or any Foundation Certificate delivered by the regional cluster (GMIT, NUIG, IT Sligo or IT Letterkenny).
6.	**Overall Recommendations** The external review Panel is satisfied that the proposed programme is well-researched and highly relevant to the contemporary environment. It affords the Institute an opportunity to respond to an identified and significant gap in national and international education provision that accords with national policy priorities and with the Institute's strategic plan. The Panel commend the programme team for the level of thought and research underpinning the proposal, for their evident collective ownership of the programme, and for the open and constructive manner in which they engaged with the Panel during the review. The Panel is satisfied to recommend approval for the proposed programme subject to the programme team addressing the following recommendations: 1. Review the standard of the learning outcomes in some modules to ensure they are appropriate to the level of each stage. 2. For each module, the learning outcomes section should be introduced with the following statement: 'On successful completion of the module the learner will be able to'. 3. Consistency should be deployed re how the weighting allocation of content is presented. Some modules use percentages while others do not. 4. Check the first learning outcome in modules as a number of them do not contain a verb. 5. When referencing the large accountancy firms consider including the names of the Big 4 as appropriate. 6. Review the appropriateness of module titles as per the discussion with the panel. Reversing the title may be sufficient in some instances. 7. Ensure the reading lists contain the most up-to-date texts and also consider the necessity of including a large number of texts. 8. Environmental, Social and Governance (ESG), should have greater prominence as it has the potential to be a differentiator to other programmes. Consider

	incorporating a dedicated module to represent this emerging area.
	9. Consider listing the specific digital technologies supported by this programme.
	10. Continued staff development support is required due to the dynamic and changing nature of the module syllabi underpinning this programme.
7.	**Resource Implications** Human resource requirements are already approved at the pre-approval stage. Access to additional labs is currently a strategic focus of the Executive Board.
8.	**For the attention of the Academic Council:** **This programme is approved subject to consideration of the recommendations contained in this report** Signed Chairman: _____ Date: _____ Signed Secretary: _____ Date: _____