

## **Report of External Peer Review Group for the Programmatic Review of:**

Programme	Code	Level	ECTS	Duration	Award Type	Embedded Awards
Bachelor of Business (Honours) in Accounting	GA_BACCG_H08	8	180	3	Major	N/A
Bachelor of Business (Honours) in Accounting (Transfer Programme Y3 & Y4 only)	GA_BACTG_H08	8	+120	2	Major	Parent Award: Bachelor of Business (Hons) in Accounting
Bachelor of Business (Honours) in Digital Accounting	GA_BSDAG_H08	8	240	4	Major	N/A
Postgraduate Diploma in Business in Accounting	GA_BACCG_V09	9	60	1	Major	N/A

### Date of Panel:

May 24<sup>th</sup>, 2022

## **External Peer Review Group:**

	Panel
Chairperson	Dr Fiona Malone, Head of School of Accounting and Finance, TU Dublin
Institute of Technology / University Representative	Ms. Helen Chadda, Senior Lecturer, Business & Financial Services, TUS
Institute of Technology / University Representative	Mr. Dermot O'Leary, Lecturer in Accounting, TUS
Industry Representative	Mr. Blain Sheridan, Financial Services Advisory, Grant Thornton, Dublin
Graduate Representative	Ms. Catherine Lyons, Accountant GW Lisk
Secretary	Ms. Carmel Brennan Assistant Registrar (Quality)

#### 1 Introduction to Programmatic Review

Programmatic review involves a periodic, formal, systematic, comprehensive and reflective review and evaluation of each programme and award offered by the Institute for purposes of programme development, quality enhancement and revalidation. It is an important means of ensuring and assuring, *inter alia*:

- that required academic standards are being attained;
- that programmes and awards remain relevant and viable;
- that student needs, including academic and labour-market needs, are addressed;
- that the quality of programmes and awards is enhanced and improved;
- public confidence in the quality of GMIT's programmes and awards.

GMIT last conducted Programmatic Review in 2014 and was due to undertake it again in 2019/20. The process was delayed until this year due to the COVID-19 pandemic.

The objective of a programmatic review is to review the development of the programme over the previous five to seven years, with particular emphasis on the achievement and improvement of educational quality. The focus is principally on the evaluation of quality and the flexibility of the programmes' responses to changing needs in light of the validation criteria and relevant awards standards. In particular, a programmatic review seeks to confirm that the promise evidenced at the original validation (or since the last programmatic review) in terms of academic quality, relevance and viability has been realised, and that the programme is adapting appropriately to evolving circumstances.

The specific objectives of a programmatic review are, *inter alia*, to:

- analyse and evaluate the effectiveness and efficiency of the programme, including details of student numbers, retention rates and success rates;
- review the development of the programme in the context of the requirements of employers, industry, professional bodies, the Irish economy and international developments;
- evaluate the response of the programme to regional and societal requirements and to educational developments;
- evaluate the feedback mechanisms for students and the processes for acting on this feedback;
- review the feedback from students relating to the student experience of the programme
- evaluate stakeholder engagement including links and collaboration with industry, business and the wider community;
- review feedback from employers and graduates;
- evaluate the physical facilities and resources provided for the provision of the programme;
- review any research activities in the field of learning in the disciplinary areas and their impact on teaching and learning;
- consider likely future developments in the disciplinary areas;
- make proposals in relation to updating programmes and modules, and to discontinuing programmes or parts of programmes.

Academic Council identified three themes to be specifically addressed during the 2021/22 Programmatic Review namely:

- Assessment ensure the assessment strategy and methodology are appropriate and aligned with learning outcomes and that students are not over-assessed.
- Employability ensure that students develop career skills necessary to prepare them for employment. Embed professional practice (e.g., work placement, work-based projects in the programme, ensuring that there is an appropriate plan for their management)
- Sustainability review modules and learning outcomes to ensure that the sustainability agenda is addressed, debated, and applied within student learning and assessment, as appropriate.

#### 2 Methodology

The programmatic review process involves a self-evaluation by each programme board followed by an external peer review. The Programme board engaged in a process of the collection and review of data related to the programme and feedback from stakeholders including students, graduates and industry. The overall programme and each individual module have been reviewed and recommendation(s) for updates made as required.

The External Peer Review Group (EPRG) received a copy of the Self Evaluation Review documentation and the programme documentation including any proposed changes. The EPRG then met the Programme Board (Appendix A) to discuss the programme and the documentation provided, as well as meeting a representative sample of students (Appendix B). The schedule for the review visit is contained in Appendix C.

#### 3 Background to Programme(s) Being Reviewed

# Bachelor of Business (Honours) in Accounting Bachelor of Business (Honours) in Accounting (Transfer Programme Y3 & Y4 only)

This three year (four years in total for transfer-in students), level 8, Bachelor of Business (Honours) in Accounting degree, has been offered to students since 2005. It is a specialist disciplinary offering within the School of Business. The degree offers students a direct pathway to a career as an accountant and was designed with a strong professional orientation. A graduate of this programme, who achieves the criteria set by the various accounting bodies will receive exemptions from the professional exams set by that body. They will then be well positioned to qualify as an accountant in a reasonably short time, approximately three years, having completed the relevant practice/industrial experience. The steady upward student numbers indicate a continuing significant demand for specialist accounting degrees. The availability of an ab-initio honours degree enhances the university's reputation in relation to the provision of accounting education and provides solid building blocks for future level 9 programmes currently under development.

#### Postgraduate Diploma in Business in Accounting

The Postgraduate Diploma in Business in Accounting had its first intake in September 2010. It was developed following discussions with Chartered Accountants Ireland (CAI), to provide non-accounting graduates with the opportunity to study accounting, in a one-year intensive programme, which is built around the syllabi of the professional accounting bodies. The aim of the programme is to provide level 8 graduates, (with a minimum award of H2.2 honours), from non-accounting disciplines with the necessary problem solving, analytical and conceptual skills so that they are appropriately equipped for employment opportunities and further studies in professional accounting. A further aim of the programme is to achieve/retain exemptions from all the Competency and Proficiency Stage 1 (CAP1) examinations from CAI, from seven examinations of ACCA and from all of the Foundation level and four of the Professional level examinations of CPA.

#### 4 General Findings of the External Peer Review Group

Having considered the documentation provided and discussed it with the Programme Board, the External Peer Review Group recommends the following:

Accredited until the next programmatic review	
Accredited until the next programmatic review subject to conditions and/or recommendations <sup>1</sup>	Х
Re-design and re-submit to the same External Peer Review Group after additional developmental	
work	
Not Accredited	

### 5 Programme-Level Findings Bachelor of Business (Honours) in Accounting

Consideration for the panel	Overall finding:
Is there an ongoing need for the programme and has evidence been provided to support it?	Yes/No/Partially Yes
Is the level and type of the award appropriate?	Yes
Are the entry requirements for the proposed programme clear and appropriate?	Yes
Is there a relationship between this programme and further education?	Yes
Are the access, transfer and progression procedures appropriate?	Yes
Does the programme comply with the Institute norms for retention, both in first year and subsequent years? Where not, does the Programme Board proactively take appropriate measures to optimise student engagement and retention?	Yes
Does the programme meet the required standards for programmes at its NFQ level (i.e., conform to GMIT Award Standards <sup>2</sup> )? For Parent Award? For Embedded Award(s) (if applicable)? For Exit Award (if applicable)? For Minor Award (if applicable)?	Yes
Is the programme structure logical, well designed, and can the stated programme intended learning outcomes, in terms of employment skills and career opportunities, be met by this programme?	Yes
Have appropriate learning and teaching strategies been provided for the programme that supports Student Centered Learning (SCL)?	Yes
Have appropriate programme assessment strategies been provided for the programme taking account of the student workload?	Yes

<sup>1</sup> Note

Approval is conditional on the submission of a revised programme document that takes account of the conditions and recommendations outlined in the report and a response document describing the actions to address the conditions and recommendations made by the External Peer Review Group (EPRG). In this report, the term 'condition' is used to indicate an action or amendment which in the view of the EPRG must be undertaken prior to the commencement of the next delivery of the programme. Conditions are mandatory if the programme is to be approved. The term 'recommendation' indicates an item to which the Programme Board should give serious consideration for implementation at an early stage and which should be the subject of on-going monitoring.

<sup>&</sup>lt;sup>2</sup> GMIT has adopted QQI's award standards which are available <u>HERE</u>.

Is there evidence that learning and teaching is informed by research?	Partially
Have appropriate quality management procedures been implemented in	Yes
line with GMIT's Quality Assurance Framework?	
(e.g., Induction, Programme Handbook, Programme Board, Student	
Feedback, External Examiners)	
Does the proposed programme demonstrate an international dimension?	Yes
(e.g., content, mobility, collaboration)	
Does the programme encompass sustainable development principles and	No
ethos?	
Does the programme embed employability through the inclusion of work	Partially
placements, employment preparatory module(s) and/or work-based	
projects?	
Is there evidence of strategies to promote diversity and inclusion?	Partially
Is entrepreneurship, creativity and innovation embedded in the	Yes
programme?	
Has the efficiency of the programme's design been considered? For	Yes
example, does the programme meet the Institute norms on staff: student	
ratios for programmes of this type?	
Is the programme externally facing?	Yes
(e.g., Stakeholder engagement, guest speakers, fieldtrips, applied projects)	

This degree commenced in 2005 replacing a successful Diploma. Student numbers have grown with approximately 50 students in the final year including those who have transferred in from the Bachelor of Business.

The programme attracts good exemptions from the professional bodies e.g., CAP 1 from Chartered Accounting Ireland and all nine fundamental papers from ACCA. Generally, there is a strong relationship with the professional bodies with staff acting as lecturers and examiners as well as reviewing the syllabi of these bodies. The programme is reviewed annually to maintain exemptions and to ensure that students have the appropriate base knowledge to be able to succeed at professional examinations.

The review was coordinated by a steering group of volunteers, but all had an input into the review document. Teams were established for each discipline within the programme to consider the requirements of the discipline academically and professionally, and to design an appropriate assessment strategy.

The programme's assessment strategy was largely driven by the requirements of exemptions i.e., 80% examination. Proctored examinations were used during Covid. A discussion on the experience ensued. It initially was a steep learning curve for staff and students. The key factor was maintaining academic integrity with emphasis placed on creating and refining regulations, communication, and training of students. As there is a movement towards proctored examinations by the professional bodies it is the intention of the Programme Board to maintain proctoring for some assessments so that students are prepared.

Assessment is viewed in terms of the skills required by graduates and how they are progressively developed. A variety of assessment types are used within the programme, with formative and summative assessments used.

A key challenge for students initially is double entry. This is being addressed by including it in more final examinations which will drive student engagement with the topic.

A discussion took place on how EDI is embedded in the programme's assessment strategy and particularly how the programme deals with neurodiverse students. The discussion focussed on the relationship with the Access and Disability Office and the provision of reasonable accommodations. Whilst acknowledging its importance Universal Design for Learning (UDL) has not been embedded in the programme.

The Programme Board has proposed a move to 10 ECTS year-long modules in some instances. The driver for this initially was to do with the performance and motivation of students in the final year of the programme and the implications for their award classification. Changing two modules in the final year to year-long increased pass rates and the number of students receiving award classifications. This evidence has prompted the proposal for further merging of modules. Whilst not all students may appreciate the move, the evidence suggests it is the best course of action and should impact on student retention.

Although the benefits of work placement are acknowledged, the Programme Board have following multiple considerations opted not to include it. This is due to the attractiveness of the three-year structure, the fact that students transferring from the business degree would require five years to reach their honours degree, and that feedback from local employers is that they wouldn't have work for placement students. The main reason that work placement would be introduced is to enhance employability, but the evidence is that graduates from this programme are already highly employable. Nevertheless, means by which placement could be introduced on an optional basis including a summer placement or the option of a year out were discussed. In the meantime, students are strongly supported in their preparation for employment through the Professional Development module which includes CV and video preparation and mock interviews with employers.

Employability is enhanced through the inclusion of a Professional Development module in the final stage of the programme which deals with job seeking skills, personal branding and professional networking amongst other topics. The module is situated in stage 3 as it is appropriate to when student seek jobs, and relevant material is frontloaded for those that are recruited earlier by the big 4 accounting companies. Other mechanisms are used to simulate the work environment. For example, the programme has partnered with an audit company which is going to provide real audit material for students to engage with. Law and Strategic Management also have a very practical focus.

The importance of sustainability as a key emerging theme in the business environment was discussed. There was limited evidence of its inclusion within the programme, and the Programme Board were encouraged to embed it in a deeper more meaningful way. The role of the programme in leading industry rather than simply following the requirements of professional bodies was emphasised.

The programme has traditionally not had electives. Their introduction through this review was driven by feedback from employers on the need for graduates to have knowledge of technology and IFRS 102. Putting in electives meant that no modules have been lost from the programme, and it provides students with a degree of choice. Given that there are approximately 50 students in the final year of the programme it is considered to be feasible but will be monitored.

Guest speakers are included in a few modules but on an ad hoc basis e.g., Professional Development, Tax. They are used to introduce students to topical issues such as sustainability or the budget.

Given the emphasis placed on IT skills by employers there was a discussion on how the programme addressed this theme. There is a technology pathway through the programme commencing with IT and Computerised Accounting Packages and moving to Business Analytics and Systems Thinking for Accounting.

Proposed changes to the programme included three new modules, changes to assessment strategy, restructuring to modules and ensuing amendments to module titles. All changes as outlined in Appendix D were approved and the programme was accredited until the next programmatic review subject to the recommendations below.

#### Commendation(s):

- 1. The amount of work which went into the review of the programme was noted as was the quality of the documentation which was clear and easy to read.
- 2. The open engagement of the Programme Board with the panel.

#### Condition(s):

None.

#### Recommendation(s):

- 1. Review and revise the programme assessment strategy to ensure that student diversity is considered and provided for. Consider how staff can be upskilled in UDL and how these principles can be incorporated into individual modules.
- 2. The panel strongly recommends that the Programme Board review the programme to embed sustainability more explicitly and comprehensively. Develop a plan to ensure that staff have the requisite knowledge to teach sustainability.
- 3. Consider how the programme will comply with the national target of having a work placement or work-based project embedded by 2025. Specifically consider how students can be provided with the option of completing a work placement during the programme. This should be informed by a review of the provision in other colleges.
- 4. Consider whether a four-year programme could be developed in parallel with this programme having a strong focus on employability in addition to the Professional Body exemptions.
- 5. Formalise the inclusion of guest speakers within each stage of the programme.
- 6. Amend the special regulation on the Approved Programme Schedule for stage three to clearly indicate the grouping of electives.
- 7. Identify how IT and Excel (or equivalent) skills can be further embedded within the programme.
- 8. Review modules with large numbers of learning outcomes with a view to consolidating these.
- 9. The proposed movement to proctored assessment needs to be limited and evaluated from the student perspective and agreed from a university standpoint.
- 10. Include the IFAC Code of Ethics for Professional Accountants and IAASA within the Corporate Governance module.
- 11. Devise a mechanism to ensure that regular environment scanning is conducted to inform the programme. This could include the formalisation of the inclusion of guest speakers within the programme.
- 12. Consider whether modules from the Digital Accounting degree can be incorporated into this programme in the future.

For office use only (To be completed by Head of Department)		
Changes due to be implemented in:		
Changes to be implemented on phased or		
simultaneous basis:		

**NB:** If the programme changes are to be implemented simultaneously (all stages at once) then the Academic Information Systems Office must be notified immediately where modules have moved stages and an interim APS is required.

## 6 Programme-Level Findings Postgraduate Diploma in Business in Accounting

Consideration for the panel	Overall finding:
	Yes/No/Partially
Is there an ongoing need for the programme and has evidence been provided to support it?	Yes
Is the level and type of the award appropriate?	Yes
Are the entry requirements for the proposed programme clear and appropriate?	Yes
Is there a relationship between this programme and further education?	N/A
Are the access, transfer and progression procedures appropriate?	Yes
Does the programme comply with the Institute norms for retention, both in first year and subsequent years? Where not, does the Programme Board proactively take appropriate measures to optimise student engagement and retention?	Yes
Does the programme meet the required standards for programmes at its NFQ level (i.e., conform to GMIT Award Standards³)? For Parent Award? For Embedded Award(s) (if applicable)? For Exit Award (if applicable)? For Minor Award (if applicable)?	Yes
Is the programme structure logical, well designed, and can the stated programme intended learning outcomes, in terms of employment skills and career opportunities, be met by this programme?	Yes
Have appropriate learning and teaching strategies been provided for the programme that supports Student Centered Learning (SCL)?	Partially
Have appropriate programme assessment strategies been provided for the programme taking account of the student workload?	Yes
Is there evidence that learning and teaching is informed by research?	Partially
Have appropriate quality management procedures been implemented in line with GMIT's Quality Assurance Framework?  (e.g., Induction, Programme Handbook, Programme Board, Student Feedback, External Examiners)	Yes
Does the proposed programme demonstrate an international dimension? (e.g., content, mobility, collaboration)	Yes
Does the programme encompass sustainable development principles and ethos?	Yes
Does the programme embed employability through the inclusion of work placements, employment preparatory module(s) and/or work-based projects?	Partially
Is there evidence of strategies to promote diversity and inclusion?	Partially
Is entrepreneurship, creativity and innovation embedded in the programme?	Yes

<sup>3</sup> GMIT has adopted QQI's award standards which are available <u>HERE</u>.

Has the efficiency of the programme's design been considered? For example, does the programme meet the Institute norms on staff: student ratios for programmes of this type?	
Is the programme externally facing?	Yes
(e.g., Stakeholder engagement, guest speakers, fieldtrips, applied projects)	

This is a conversion programme open to graduates of all disciplines. Students gain exemptions from CAP 1 (CAI) and seven of the nine fundamental papers with ACCA. Students use Sage and Excel within modules. It was agreed that all future accountants should have advanced Excel Skills. However, given the intense nature of the programme the primary focus is on the achievement of Professional Body exemptions. Nonetheless students should be advised of the importance of IT skills in their future careers and guided as to how these skills can be developed.

The primary proposal of the Programme Board was the approval of the future (commencing in 2023) blended delivery of the programme. This was viewed as being appropriate given the mature status of learners, their previous studies, and their focussed and motivated nature. These students tend to engage proactively with the programme and engage in independent learning. The proposal is that 50% of the programme would be online, as the face-to-face element was also deemed important. Students would receive preparation for the mode of delivery whilst staff would be supported by the university's educational technologists. Students had experienced this mode of delivery on an emergency basis during Covid and viewed it positively. The Programme Board acknowledged that they had not yet considered an instructional design model and had more work to do to be prepared. The 18-month lead in time was considered to be sufficient for same. The modules don't in all instances indicate the breakdown of hours for the proposed blended delivery.

The extensive content of the programme was discussed and how feasible it was to engage with the material in depth at a level appropriate to a level 9 programme. There is quite a lot of contact time, and students are expected to progress quickly from basics to critical analysis. The importance of induction for this cohort was discussed, and in particular their early introduction to terminology and fundamental concepts. The Programme Board was advised to consider a longer delivery period for the programme i.e., starting earlier and running exams later than undergraduate students. Equally the graduate member of the panel stated that is was useful to be assigned preparatory reading in advance of the commencement of the programme.

Some modules have 10 to12 module learning outcomes. It was suggested that this was too many with 3 to 5 appropriate for a 5 ECTS module and 5 to 8 for a 10 ECTS module.

Like the undergraduate programme there are guest speakers, but on an ad hoc basis, and sustainability is not embedded in any depth in the programme. There is a strong need for research on this topic.

A discussion took place on student numbers and the sustainability of the programme. There are nine students this year, but these may have been impacted by the additional funded delivery of the programme last year. There are normally 15 to 20 students. Various means of promoting the programme were suggested. Plans for the integration of the programme into a Masters programme were mentioned.

The panel met with students from the programme who were attracted to the programme by its contact hours, class size and exemptions. They would like more emphasis on computer-based

accounting and excel. Whilst the course is intense it was viewed as manageable. It would be useful to be briefed on types of jobs in the accounting profession at the start of the programme given that students were from different disciplines. Students were satisfied with the way the programme was taught and felt that their concerns were listened to, and appropriate solutions found. They were largely satisfied with the blended delivery of the programme and found it useful to be able to rewatch videos. Overall, they felt that they would be employable on completion of the programme.

Proposed changes to the programme included blended delivery, changes to assessment in one module and continued use of proctoring. All changes as outlined in Appendix E were approved and the programme was accredited until the next programmatic review subject to the condition and recommendations below.

#### Commendation(s):

- 1. This programme provides graduates with an effective means of converting to a career in accounting whilst gaining a high level of exemptions from professional bodies.
- 2. The amount of work which went into the review of the programme was noted as was the quality of the documentation which was clear and easy to read.
- 3. The open engagement of the Programme Board with the panel.

#### Condition(s):

Utilise instructional design to develop quality learning materials and student experiences
which will result in effective student learning. There should be a plan to upskill staff in online
pedagogy. This should be implemented prior to the commencement of blended delivery of
this programme. Module descriptors need to be updated with more specific detail of the
planned approach to blended delivery, including teaching and assessment.

#### Recommendation(s):

- 1. Review modules with large numbers of learning outcomes with a view to consolidating these.
- 2. The panel strongly recommends that the Programme Board review the programme to embed sustainability more explicitly and comprehensively. Develop a plan to ensure that staff have the requisite knowledge to teach sustainability.
- 3. Clearly stipulate the induction programme that is and will be provided to students. Consider providing students with resources to engage with prior to the commencement of the programme, so that they will be familiar with some fundamental knowledge in advance.
- 4. Devise a marketing plan for this programme. This should include networking with staff in other Institutes, promotion across the ATU, and promoting the programme to alumni and others through LinkedIn.
- 5. Given the intensive nature of the programme and the time constraints this creates, students should be directed to supports for upskilling in Excel.
- 6. Include the IFAC Code of Ethics for Professional Accountants and IAASA within the Corporate Governance module.
- 7. Devise a mechanism to ensure that regular environment scanning is conducted to inform the programme. This could include the formalisation of the inclusion of guest speakers within the programme.

For office use only (To be completed by Head of Department)		
Changes due to be implemented in:		
Changes to be implemented on phased or simultaneous basis:		

**NB:** If the programme changes are to be implemented simultaneously (all stages at once) then the Academic Information Systems Office must be notified immediately where modules have moved stages and an interim APS is required.

**Validation Panel Report Approved By:** 

Signed:

Dr Fiona Malone Chairperson

Date: 26/5/2022

## **Appendix A Programme Board Members**

The panel met with the following staff:

Name	Position	
Dr Seamus Lennon	Head of School of Business	
Ms. Deirdre Lusby	Head of Department of Business and Accounting	

The panel met with the following Bachelor of Business in Accounting Academic Staff

Mr. Shane Moran	Mr. Fearghal McHugh	Mr. Myles McHugh
Mr. John Byrne	Mr. Kevin McDonagh	Ms. Sharon Duignan
Mr. Nicholas Canny	Ms. Louise Langan	Ms. Anne Tynan
Ms. Patricia McCann	Mr. Richie Hoare	Ms. Mary McCormack
Ms. Caitlin NiGhabhain	Ms. Clare O Grady	Mr. Tony Duggan
Ms. Marie English	Ms. Delma Carey	

The panel met with the following Postgrad in Accounting Academic Staff

Ms. Anne Tynan	Ms. Niamh Fennell	Ms. Sharon Duignan
Mr. Shane Moran	Ms. Louise Langan	Ms. Delma Carey
Ms. Marie English		

## **Appendix B - Student Representatives**

The panel met with the following student representatives:

Student Name	Programme	Stage
Nicola Gogarty	Postgraduate Diploma in Business in Accounting	1
Davina Hanly	Postgraduate Diploma in Business in Accounting	1

**Appendix C - Schedule of Meetings** 

Agenda		
Date:	23rd May, 2022	
9am	Panel Meet	
9.45am	Meeting with BB (Hons) in Accounting Programme Boards	
11.45am	Coffee Break	
12 noon	Meeting with Students	
12.30pm	Private Deliberations	
1pm	Lunch	
2pm	Meeting with PG Diploma in Accounting Programme Board	
3.30pm	Private Deliberations	
4.30pm	Initial Feedback	
The Agenda may be subject to slight alteration on the day.		

# Appendix D - Proposed Changes for Bachelor of Business (Honours) in Accounting and Embedded Awards

Topic	Proposed Change	Rationale
Programme Learning	n/a	
Outcomes		
Overall Contact Hours	n/a	
Structure or Sequencing of Modules	Some structural changes in Year 1 & Year 2	See below
Addition of New Module(s)	Business Analytics	Replaces Operations and Project
/taatton of frew Modale(s)	Business / mary ties	Management
	Strategic Management in	New 5 credit elective
	Practice	
		New 5 credit elective
	FRS102	New 5 credit elective
	Systems Thinking for	
	Accountants	
New APS Regulations	Some modules that were	To allow students adapt to third level
	previously examined as two	education
	separate semester long	
	modules into one year- long	
	module.	
Minimum Entry	n/a	
Requirements	- 1-	
Changed transfer or	n/a	
progression routes Teaching & Learning	n/a	
Strategy	11/ a	
Assessment Strategy	Stage 1	See below
Assessment strategy	Financial Accounting	See below
	Marketing for Accountants	
	Management Principles	
	Stage 2	
	Financial Reporting	
	Taxation 1	
	Corporate & Business	
	Law	
	Stage 3	
	Corporate Finance &	
	Management Accounting	
	Ethics and Corporate	
	Governance	
	Principles of Strategic	
Module Changes	Management	
_		
Stage 1	Combine two 5 credit	Paduca the number of accounts
Financial Accounting  Management	semester long modules	Reduce the number of assessments For students. For professional
Accounting	to 10 credits year long and	exemptions purpose a yearlong 10
Principles of Economics	amend assessment from	credit module can have up to 30% CA
Trinciples of Economics	80/20 to 70/30	whereas a semester long 5 credits
		module can have a maximum of 20% C
LIS	Rename module to	Institute wide change
	Academic and	_
	Professional Skills	
Marketing for	Amend assessment from	Reduce the number of assessments
Accountants	70/30 to 100% CA	for year 1 students
Management Principles	Change to 100% CA	Reduce over assessment

Stage 2		
Financial Reporting Taxation 1	Combine two 5 credit semester long modules	Reduce the number of assessments For students. For professional
	to 10 credits year long and amend assessment from 80/20 to 70/30	exemptions purpose a yearlong 10 credit module can have up to 30% CA whereas a semester long 5 credits module can have a maximum of 20% C
Management Accounting 2	Amend title from Management Accounting 3	As a result of program structure changes in year 1
Corporate & Business Law	Combine two 5 credit semester long modules to 10 credits year long	Reduce the number of assessments for students
Management Accounting 3	Amend title from Management Accounting 4	As a result of program structure changes in year 1
Business Analytics	Replaces Operations and Project Management	Create space for an elective stream to reflect the direction and offerings of professional bodies and reflect change in the workplace
Stage 3		
Corporate Finance & Management Accounting	combine two 5 credit semester long modules to 10 credits year long and amend assessment from 80/20 to 70/30	Reduce the number of assessments For students. For professional exemptions purpose a yearlong 10 credit module can have up to 30% CA whereas a semester long 5 credits module can have a maximum of 20% C
Taxation 3	Change title to Taxation 2	As a result of program structure changes in year 2
Ethics and Corporate Governance	Change title to Corporate Governance Amend assessment from 80/20 to 70/30	For professional exemptions purposes a yearlong module can have up to 30% CA whereas a semester long module can have a maximum of 20% CA
Principles of Strategic Management	Reduce from yearlong 10 credit module to semester long 5 credit module and amend assessment from 100% CA to 70/30	Create space for an elective stream to reflect the direction and offerings of professional bodies and reflect change in the workplace. The reduction in mandatory credits allows for the addition of FRS102 and Systems Thinking for Accountants
Business and Estate Planning	Change from mandatory to elective assessment from 80/20 to 100% CA	Create space for an elective stream to reflect the direction and offerings of professional bodies and reflect change in the workplace. The reduction in mandatory credits allows for the addition of FRS102 and Systems Thinking for Accountants. This module is not a requirement for professional exemptions so there is greater flexibility with respect to assessment methods

## **Appendix E - Proposed Changes for Postgraduate Diploma in Business in Accounting**

Topic	Proposed Change	Rationale
Programme Learning	No change	
Outcomes		
Overall Contact Hours	No change	
Structure or Sequencing of	No change	
Modules		

Addition of New Module(s)	No change	
New APS Regulations	No change	
Minimum Entry	No change	
Requirements		
Changed transfer or	No change	
progression routes		
Teaching & Learning	Option to provide delivery	To provide more flexibility for students
Strategy	via blended	
	learning approach	
Assessment Strategy	Continue use of proctored	To align with professional body
	assessments	examination processes and to prepare
	first used during pandemic	students for future professional exams
Module Changes		
Management Accounting	Increase continuous	To provide greater opportunity for
	assessment element from	continuing engagement
	20% to 30%	