

PROGRAMMATIC REVIEW OF THE [FACULTY / SCHOOL] [ACADEMIC YEAR(S)]

Phase 2: Programme Review

## PROGRAMME PANEL REPORT

SCHOOL: School of Business  
DEPARTMENT: Department of Accounting & Information Systems  
DATE: 12 and 13 April 2016

### PROGRAMMES SUBMITTED FOR REVIEW

#### **Major Awards**

Certificate in Accounting  
BBus (Ordinary) Accounting  
Bachelor of Business (Hons) in Accounting

### PROGRAMME REVIEW PANEL MEMBERSHIP

Marian Duggan, Head of Faculty of Business and Humanities, LIT, (Chairperson)  
Carmel Brennan, Head of Department, GMIT  
Tomás O'Connor, Chartered Accountant, O'Connor Pyne  
Ciarán Treacy, ERS, Deloitte  
Dr Irene Sheridan, Head of CIT Extended Campus, CIT

### PROGRAMME REPRESENTATION

#### **Programme Staff**

Catherine Murphy, Head of Department Accounting and Information Systems  
Josephine O'Halloran, Lecturer, Department of Marketing and International Business  
Niamh Lenihan, Lecturer, Lecturer, Department of Management and Enterprise  
Gerry Forde, Lecturer, Department of Accounting and Information Systems  
Sylvia Dempsey, Lecturer, Department of Accounting and Information Systems

AnnMarie Twomey, Lecturer, Department of Organisation and Professional Development  
Kieran O'Reilly, Lecturer, Department of Accounting and Information Systems  
Martin O'Sullivan, Lecturer, Department of Organisation and Professional Development  
AnnMarie O'Donohue, Lecturer, Department of Organisation and Professional Development  
Carmel Buttimer, Lecturer, Department of Accounting and Information Systems  
Ruth Vance, Lecturer, Department of Accounting and Information Systems  
Colm Barry-Murphy, Lecturer, Department of Accounting and Information Systems  
Shane O'Rourke, Lecturer, Department of Mathematics  
Noreen Murphy, Lecturer, Department of Organisation and Professional Development  
Niall Mac Lochlainn, Lecturer, Department of Organisation and Professional Development

### **Learner Representatives**

Ms Louise Doyle, First Year Accounting, student representative  
Ms Anna Marie Murphy, Third Year Accounting, student representative  
Mr Dean Carter, Third Year Accounting, student representative  
Mr James Good, Third Year Accounting, student representative  
Ms Jacinta Crowley, Fourth Year Accounting, student representative  
Ms Sarah Baker, Fourth Year Accounting, student representative

### **Graduates**

Ms Michelle Ni Riordáin, Bachelor of Business (Honours in Accounting 2013) Tax Trainee, KPMG  
Cork  
Ms Rebecca Barrett, Bachelor of Business (Honours in Accounting 2013) Msc Accounting Student  
at UCC  
Mr Pdraig O'Connor, Bachelor of Business (Honours in Accounting 2015), Trainee CIMA  
Accountant CIT  
Ms Angela Donohue, Bachelor of Business (Honours in Accounting 2015), Corporate Care  
Mr Kieran Hayes, Bachelor of Business (Honours in Accounting 2012), Accounts Manager at FCOS  
Ltd  
Ms Yvonne Mackey, Bachelor of Business (Honours in Accounting 2015), Tutor and Masters  
Student, AIS CIT

### **External Stakeholders**

Mr John Kennelly, Senior Manager (Tax), Ernst & Young  
Ms Julie Murray, Financial Controller, Quintas

## A. PROGRAMME SUMMARY AND MAJOR CHANGES PROPOSED

### 1.1. BACHELOR OF BUSINESS (HONS) IN ACCOUNTING WITH EMBEDDED BACHELOR OF BUSINESS (ORD) IN ACCOUNTING AND HIGHER CERTIFICATE IN ACCOUNTING

#### 1.2. Programme Summary

This programme is an ab-initio level 8 honours degree, which was most recently validated in the Programmatic Review of 2009-10. The level 8 Hons Degree runs in parallel with the BBus (Ordinary) in Accounting which had to date been offered as a separate entry on the CAO system. The BBus (Honours) in Accounting programme (and its predecessor National Diploma award) has been accredited by Professional Accountancy Bodies as meeting the educational standard required for exemptions; this accreditation has been granted for graduates up to and including 2016. The BBus (Honours) in Accounting currently has exemptions for Chartered Accountants Ireland (CAI), Chartered Institute of Management Accountants (CIMA), Association of Chartered Certified Accountants (ACCA), Certified Public Accountants (CPA) and the Irish Taxation Institute (AITI). These exemptions improve the employability of graduates and minimise the number of exams necessary to qualify as an accountant after completing the Honours Degree. All exemptions are subject to periodic review by the bodies concerned.

Graduates of the Bachelor of Business (Hons) in Accounting secure roles in a wide range of organisations. Students work in small to large accountancy practices, multinational shared service centres and banks. Other graduates pursue postgraduate studies in accounting, finance, IT and education. Typical career path pursued include Financial Accountants, Management Accountants, Business analysts, Tax Consultants, Self-employed and secondary school teaching. Since the last Programmatic Review the upturn in the economy has led to an increased demand for graduates. There are a large number of roles for trainee accountants both in practice and industry.

#### 1.3. Major Changes Now Proposed

A number of changes are proposed at this time. Perhaps the most significant is the proposed introduction of work placement allowing graduates to experience the work place in the third year of the programme. Work Placement has consistently requested by the student body and employers alike. In order to accommodate the 30 credits assigned to the work placement the structure of the course has been adjusted somewhat with groups of electives offered. Specifically the new module Integrated Accounting Systems gives the students an opportunity to develop practical skills with Sage and Excel in advance of the work placement. Some standardisation of Accounting modules across the BBus (Ordinary) in Business and the BBus (Honours) in Accounting has taken place. This allows for greater clarity for the students and the Accounting bodies in terms of exemption mapping. The course team have worked to remove any duplication of content or material and have been careful to ensure that throughout the proposed changes the exemptions have been retained.

The content of the course has been adjusted to reflect contemporary themes and the multidisciplinary role of the Accountant. Therefore, Big Data, Regulation, Financial Services are reflected in the new modules and in the content of existing modules.

Electives have been added to the programme to provide options for student who want to work in accounting and finance but who are not planning on pursuing Accounting Professional Exams on graduation. Therefore the electives in Year 4 reflect industry priorities of Enterprise Systems, Ethics, Interdisciplinary Working and Strategy. An entrepreneurial philosophy is encouraged through the New Venture Planning and Entrepreneurship electives. Changes have been made to the assessment mechanisms to increase emphasis on written reports and presentations to develop students' skill set in the area of communications.

It is proposed also to remove the BBus (Ordinary) in Accounting as an option from the CAO as numbers have declined significantly on this programme. Instead it is proposed to allow students to exit from the BBus (Honours) in Accounting after successful completion of 3 year with a BBus(Ordinary) in Accounting. This effectively removes the need for attainment of 50%, which had been required by the BBus(Ordinary) students for progression into the fourth year.

## B. PANEL FINDINGS AND RECOMMENDATIONS

### 1. OVERALL RECOMMENDATION TO ACADEMIC COUNCIL ON REVALIDATION

Continent upon confirmation of the fulfilment of any Panel conditions and the successful completion of the internal programme and module moderation process, the Panel **recommends to Academic Council that the listed programmes be revalidated** for five years or until the next Programmatic Review, whichever is sooner, with effect from 1 September 2016.

As a condition of revalidation, the following Panel requirement(s) must be met:

- 1.1. **Requirement:** The Panel requires that the department implements best practice policies and procedures in the planning, operation and assessment of work placement within the course, in line with the REAP report on Work Placement in Third Level Programmes or similar.
- 1.2. **Requirement:** The Panel requires that the department develops and submits clear programme outcomes for the embedded level 6 and level 7 exit awards, mapping the module learning outcomes to the programme outcomes appropriately.
- 1.3. **Requirement:** The Panel requires that the department articulates a clear teaching, learning and assessment strategy which ensures the development of the graduate profile as described in the programme outcomes and aligns with the employer feedback.

### 2. GENERAL

2.1 **Commendation:** The panel commends the obvious commitment of the academic staff to the programme, the development of the learners and the programmatic review process and the openness and willingness of the staff to express their views.

2.2 **Commendation:** The panel **commends** the staff for the effort that has obviously been expended in the development of the programmatic review documentation.

### 3. ENTRANT AND GRADUATE PROFILE, AWARD AND PROFESSIONAL ENVIRONMENT

3.1 **Commendation :** The programme under review is clearly industry focused and held in high regard by the various professional bodies and prepares students well for work or study. The Panel **commends** the staff on the level and extent of the exemptions awarded to the students and the efforts that have been made to ensure that the exemptions are maintained in the revised programme proposed.

3.2 **Recommendation:** The panel **recommends** that employers, current and past students are all involved in the marketing and recruitment processes in order to enhance the intake to the programme, including the intake through the Business route.

3.3 **Recommendation:** The panel **recommends** that clear and consistent advice is given to the students throughout the programme on the various exemption options and career paths, particularly as the programme transitions to the new version.

#### 4. PROGRAMME OPERATION AND PERFORMANCE

4.1 **Commendation** : The students and graduates all commented on the accessibility of the course lecturers and their interest in the students and their careers. The panel **commends** the course staff on the support and commitment shown to the students.

4.2 **Recommendation:** The panel **recommends** that the part-time provision of the programme be reviewed to ensure that the student experience is appropriate and includes access to laboratories, guest lectures and other aspects of the full-time course provision.

4.3 **Recommendation:** The panel **recommends** that student feedback should be encouraged with clear articulation of the actions based on their inputs.

#### 5. PROPOSED PROGRAMME SPECIFICATION (INCL. DELIVERY AND ASSESSMENT)

5.1 **Commendation:** The Panel **commends** the department on their use of learning management systems and in particular Blackboard which is particularly supportive of the part-time student.

5.2 **Recommendation:** The Panel **recommends** that the content of the law modules and their alignment with exemptions be reviewed with a view to creating space for elements such as information technology, strategic analysis and professional practice

5.3 **Recommendation:** The Panel **recommends** that regular formative feedback be provided to students to allow them opportunity to enhance their performance with a view to continuous improvement.

5.4 **Recommendation:** The Panel **recommends** that consideration be given to increasing the opportunity for continuous assessment and using alternative means of assessment where a final terminal examination of 70% is not a strict requirement, for the purposes of securing professional accounting body exemptions.

#### 6. MODULES

This section presents the findings and recommendations from an indicative review of modules carried out by the members of the Peer Review Panel. The Panel notes that a comprehensive survey of module specifications could not be carried out in the context of this review.

Therefore, a recommendation of the Panel to revalidate the programme(s) under review is contingent on the successful completion of the subsequent internal programme and module moderation process carried out by, or on behalf of, the CIT Registrar's Office.

6.1 **Commendation:** The panel **commends** the development of communities of practice around specific discipline themes and is hopeful that this initiative will continue to develop.

6.2 **Recommendation:** The panel **recommends** that all modules be reviewed to ensure that the learning outcomes are appropriate to the module level.

6.3 **Recommendation:** The panel **recommends** that, recognising that there are resource limitations, innovative ways of providing access to information technology and specialist software be explored.

6.4 **Recommendation:** The panel **recommends** that consideration be given to the inclusion of professional services marketing within the marketing modules offered.

6.5 **Recommendation:** The panel **recommends** that the development of a specific professional practice module in preparation for the work placement be considered.

## 7. OTHER FINDINGS AND RECOMMENDATIONS

## 8. DEROGATIONS SOUGHT

There are exemptions requirements from 4 different Accounting professional bodies linked to this programme. In order to meet the criteria for these exemptions, it is necessary to remove free choice elective from Semester 2 of the Bachelor of Business (Honours) in Accounting

## C. PROGRAMME FINALISATION

*[This section will be completed by the **CIT Registrar's Office**.*

*It records the implementation of any panel requirements and the completion of the internal module moderation process. Confirmation of completion by the CIT Registrar's Office is required for both before the programmes can be submitted to the CIT Academic Council for revalidation.]*

### 1. IMPLEMENTATION OF PANEL REQUIREMENTS

### 2. MODULE AND PROGRAMME MODERATION



## D. APPENDIX – TIMETABLE OF PHASE 2 MEETINGS