

## University of Glasgow

### Academic Standards Committee - Friday 28 May 2010

# Departmental Programmes of Teaching, Learning and Assessment: Report of the Review of Accounting and Finance held on 24 and 25 February 2010

Mrs Jackie McCluskey, Clerk to the Review Panel

August 2010

#### Review Panel

Professor Steve Beaumont	Vice Principal (Research & Enterprise), Convener
Professor David Power	Professor of Business Finance, University of Dundee
Dr Alan Owen	Senate Assessor, Department of Geographical and Earth Sciences
Dr Duncan Ross	Head of Department of Economic and Social History
Dr Vicky Gunn	Learning and Teaching Centre
Mr James Harrison	Students Representative Council, Faculty of Law, Business and Social Sciences Convener
Mrs Jackie McCluskey	Academic Policy Manager, Senate Office, Clerk to the Review Panel

## 1. Introduction

1.1 The University of Glasgow has provided programmes in Accountancy since the early twentieth century. Initially, students from chartered accountant firms undertook part-time study in accountancy, law and economics as part of their qualifying curriculum. In 1925, following a donation from a member of the Institute of Accountants and Actuaries in Glasgow, the University's first chair in Accountancy was established.

In response to The Institute of Chartered Accountants of Scotland's requirements for full-time study, the Department of Accountancy was established in 1967 in the Faculty of Law. Students for the Bachelor of Accountancy programme (B Acc), a forerunner and model for similar degrees in Scotland, were first admitted in 1968.

In 1986, the Department was renamed the Department of Accounting and Finance to recognise the importance of the study of Finance as a major cognate discipline within the Department.

1.2 The Department of Accounting and Finance at the University of Glasgow is one of nine departments in the Faculty of Law, Business and Social Sciences. The Department considers one of its particular strengths to be both its heritage in the development of the profession in Scotland and its role in shaping accounting practice in the 21<sup>st</sup> Century. The Department's other strengths are seen to be its reputation for teaching and research, both at home and overseas; innovation; employability and the collegiality of its staff.

- 1.3 The Department last underwent internal review on 16 March 2004. As the Department's programmes are accredited by the professional bodies listed below, the Department is also subject to regular external review. The next professional body review is due to take place in academic session 2010-11.
- The Institute of Chartered Accountants of Scotland (ICAS)
  - The Institute of Chartered Accountants in England and Wales (ICAEW)
  - The Institute of Chartered Accountants in Ireland (ICAE)
  - The Association of Chartered Certified Accountants (ACCA)
  - The Chartered Institute of Management Accountants (CIMA)
- 1.4 The Self Evaluation Report (SER) was prepared by Professor Kwaku Opong (HoD), Professor John Holland (Subject Team Leader for Finance and former QA officer) and Professor Ken McPhail (Director of Undergraduate Studies and Convener of the Undergraduate Studies Committee), in consultation with the Learning and Teaching Centre. It was fully discussed by all relevant stakeholders including staff; students via their representatives; External Examiners and other external contacts via the Department's External Review Group. (The External Review group is discussed further in paragraph 4.6.5). The Review Panel found the SER to be a well written and appropriately reflective document that provided a clear and helpful insight into the Department and its operation. In addition, it clearly outlined the enhancements made since the review in 2004. The Panel **commends** the Department for its progress and achievements since the 2004 review.
- 1.5 The Panel met with the Dean, Professor Mike French; the Head of Department, Professor Kwaku Opong; Professor John Holland and Professor Ken McPhail. The Panel also met with 19 members of staff, including 6 administrative staff; 1 current and 2 recent probationary members of staff; 4 Graduate Teaching Assistants; 4 postgraduate taught students and 17 undergraduate students representing all levels of the Department's provision.

## 2. Background Information

- 2.1 The Department has 18 academic members of staff, 28 in total. The vast majority of the staff are based in purpose-built accommodation in the West Quadrangle, having moved there from Southpark Avenue in 2007. A number of PhD students [5] are still based in Southpark Avenue.
- 2.3 The Department currently has 3 academic staff vacancies and, given the availability of appropriate staff in the labour market, has experienced difficulties in filling these vacancies. In addition, the current freeze on recruitment as a result of University restructuring has exacerbated the problem. The Panel noted that a number of senior staff [2] were close to retirement.
- 2.4 Staff and student numbers for 2009-10 were as follows

<b>Staffing</b>	<b>Headcount</b>	<b>FTE</b>
Total Staff	28	27
Academic staff	18	17.5
<b>Students</b>	<b>Headcount</b>	<b>FTE</b>
Level 1	122	122

Level 2	106	106
Level 3	99	99
Level 4	86	86
Level 5 (if applicable)	n/a	n/a
Undergraduate Total	413	413
Postgraduate Taught	172	172
Postgraduate Research (for information only - research is not covered by DPTLA)	12	12

The Student:Staff Ratio [SSR] for 2009-10 was 33:1 and 27.2 in 2008-09.

2.5 The Review Panel considered the following range of provision offered by the Department:

#### Undergraduate

- [BAcc Accountancy](#)
- [BAcc Accountancy with Finance](#)
- [BAcc Accountancy with International Accounting](#)
- [BAcc Accountancy with Languages](#)
- [BAcc Joint Honours in Accountancy and Economics](#)

#### Postgraduate

- [MAcc in International Accounting & Financial Management](#)
- [MFin in International Finance](#)
- [MSc in International Financial Analysis](#)
- [MSc in International Corporate Finance & Banking](#)
- [MRes in Accounting & Finance](#)

The Department also contributes to the following joint undergraduate degree programmes offered with the Departments of Mathematics and Statistics:

- [BSc Accountancy and Statistics](#)
- [BSc Finance and Statistics](#)
- BSc Accountancy and Mathematics
- BSc Finance and Mathematics
- BSc Accountancy and Applied Mathematics
- BSc Finance and Applied Mathematics
- BSc Accountancy and Pure Mathematics
- BSc Finance and Pure Mathematics

In addition the Department has recently established international collaborations with the following institutions involving the articulation of students to the Department's postgraduate programmes:

- St Petersburg State University, Russian Federation
- Finance Academy in Moscow, Russian Federation
- Tianjin University of Finance and Economics, Republic of China
- Southwest University of Finance and Economics, Republic of China

### 3. Overall aims of the Department's provision and how it supports the University Strategic Plan

- 3.1 The SER sets out the overall aims of the Department's provision. The Review Panel was assured that the Department's aims were appropriate and closely linked to the University's Strategic Plan and Learning and Teaching Strategy. The Panel noted, in particular, the Department's aims in relation to teaching and research, which focussed on the research expertise of departmental staff feeding into course content and the Department's response to the institution's internationalisation strategy and expansion of postgraduate numbers.

### 4. An Evaluation of the Student Learning Experience

#### 4.1 *Aims*

- 4.1.1 The Panel noted from the SER that the aims of the Department's undergraduate programmes, as detailed in their respective programme specifications, have been developed in accordance with the Scottish Credit Qualifications Framework (SCQF<sup>1</sup>); accreditation requirements of the major professional accountancy bodies; the 2007 QAA Subject Benchmark Statements for Accounting and Finance and the views of employers and External Examiners.
- 4.1.2 The Review Panel was keen to explore further with the Head of Department, given the emphasis placed in the SER on the Department's research strengths, in particular, how the Department ensured that research fed into teaching. It was explained that the curriculum was informed by the research papers produced by the Professorial and other academic staff in the Department. Broadly speaking, the programmes became more research orientated as students progressed to higher level. The undergraduate students interviewed were aware of staff research informing the curriculum and were supportive of this approach. Following further discussions with postgraduate students and staff, the Panel considered that the Department's approach to enquiry-led learning was well evidenced. The Panel's discussion of enquiry-led learning is continued at paragraph 4.4.2.
- 4.1.3 In line with the University's strategy, another aim of the Department highlighted in the SER was to be well known as a leading postgraduate University and to be recognised internationally for its enquiry-led learning. The Review Panel explored this further with the Head of Department and staff. The SER stated that the Department's intention was to enhance the student learning experience by ensuring that a broad range of nationalities and backgrounds was represented on its undergraduate and postgraduate programmes. The main ways the Department had tried to achieve this was through overseas recruitment trips and the development of collaborative arrangements with overseas partners as described in paragraph 2.5. Whilst the Panel **commends** the Department for its efforts in increasing diversity and postgraduate student numbers concern was noted regarding the sustainability of such impressive growth given the current level of staffing resources highlighted in the SER and in discussions with the Head of Department and staff. The Panel agreed that further growth in both postgraduate and undergraduate numbers without extra academic staff could adversely affect the overall quality of the learning

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<sup>1</sup> <http://www.scqf.org.uk/>

environment and the Department's well founded reputation. The Review Panel noted the Department's short to medium term strategy to consolidate and maintain international student numbers at present levels while increasing diversity. The Panel's discussions on staffing are continued at paragraphs 4.8.4 and 4.8.5.

#### 4.2 *Intended Learning Outcomes (ILOs)*

- 4.2.1 As stated in the SER, the ILOs for all programmes and courses were available in the respective programme specifications and via MOODLE. The Panel noted that the Department had recently reviewed the ILOs for each programme to ensure direct mapping to the SCQF.
- 4.2.2 The Review Panel noted from the SER that at undergraduate level, the ILOs were principally informed by the revised 2007 QAA subject benchmarking statement for Finance and Accounting and, specifically at Levels 1 and 2, the requirements for external professional accreditation. It was noted that at postgraduate level ILOs were not subject to professional accreditation requirements and were thus less dependent upon external pressures.
- 4.2.3 The Review Panel was reassured by staff and students that they were all aware of the ILOs for their relevant programmes. However, comments from undergraduate and postgraduate students indicated that improvements could be made in the communication of the ILOs to students. The Review Panel **recommends** that the Department reviews its process of highlighting the ILOs to all students at the beginning of their programmes and courses to ensure that all staff undertake this consistently.

#### 4.3 *Assessment, Feedback and Achievement*

##### Assessment Practices

- 4.3.1 The Review Panel noted that the Department had acknowledged a number of issues related to assessment and feedback in the SER and had already commissioned a review of its assessment practices by the Undergraduate Studies Committee. The Panel considers that where assessment and feedback policies and practices are being reviewed and developed, the views of students should be an integral part of the discussion. Therefore, the Panel **recommends** that students are brought in to discussions on assessment in a meaningful manner through the inclusion of one or more of their representatives as full members of the working group commissioned by the Undergraduate Studies Committee.

##### Group Assessments

- 4.3.2 The Review Panel was keen to explore with the Head of Department, staff and students, the range of formative and summative coursework used in the Department. The Panel noted that there was a great reliance on group assessment work, an issue which had previously been raised as a concern by one of the Department's External Examiners. The undergraduate students interviewed expressed a view that although they found group work enjoyable, it was very strenuous. One student cited an example of the need to complete 3 group projects in a 3 week period. International students were supportive of group work as an effective opportunity for social integration. Both undergraduate and postgraduate students acknowledged that group work did leave them vulnerable to the commitment of other students and there were

inherent difficulties in writing an essay with other students. However, none of the students interviewed had felt disadvantaged in this regard. They were all in agreement, however, that the amount of group work could be reduced, as it was, in their view, more appropriate in Levels 1 and 2 than it was in the honours levels. The perception was that the effectiveness of group work in addressing graduate attributes diminished over time. The Panel agreed with the students' view that there appeared to be no coherent mapping of graduate attributes being developed across the undergraduate programme. Staff acknowledged that as well as responding to external stakeholder requests to develop 'soft skills', the high level of group work also reflected the level of available resources. It was also acknowledged that they had not closely monitored the impact of the increased level of group work over recent years. The Review Panel **recommends** that, as part of its planned review of undergraduate provision, the Department, through its Undergraduate Studies Committee, considers the level of group work as part of a broader review of learning objectives across the curriculum to ensure a more even coverage of attributes is being developed. In addition the Panel **recommends** that the Department explores best practice regarding group work across the University. The Panel supports the Department's plans for a review as it was paramount given the staffing difficulties discussed in paragraphs 4.8.4 and 4.8.5. It was agreed that the review would enable the Department to identify areas of duplication in assessment and other potential areas for savings in staff resource.

#### Professional Accreditation

- 4.3.3 It was stated in the SER that the professional accountancy bodies such as the Institute of Chartered Accountants in Scotland (ICAS), and the Association of Chartered Certified Accountants (ACCA) gave exemptions from certain of their professional examinations, following successful completion of the Department's relevant courses and programmes. The Panel was keen to explore with the Head of Department, the Director of Undergraduate Studies and staff statements contained within the SER which highlighted the impact of the professional body requirements on the Department's assessment practices. The Director of Undergraduate Studies reported that the influence of the professional bodies was strongest in relation to the assessment of Level 1, 2 and some Level 3 courses. He explained that the professional bodies valued objectivity and rigour in assessment highly and this restricted the level of compensation possible between coursework and degree examination performance. The professional bodies had a base line for examination performance. They would not accept, for example, students who had not performed well in an examination being awarded an overall pass. Another influence of professional bodies on assessment was evidenced by the impact of the change in Senate policy regarding the duration of examinations. The Department, following University direction, had reduced the duration of many of its degree examinations from 3 hours to 2 hours. This was in conflict with the advice from the Association of Chartered Certified Accountants (ACCA) that for accreditation purposes the "Audit Theory & Practice" course would require three hours of formal examination. In order to address this, the Department amended the assessment to reflect coursework as a class examination. The Review Panel **commends** the Department for the way it responds to the often conflicting requirements of the University and the associated professional bodies to ensure the ongoing accreditation of its courses, a key strength of the Department and **encourages** the Department to maintain regular dialogue with the professional bodies to ensure that they understand the principals behind the University's Code of Assessment.

## Code of Assessment

4.3.4 The Review Panel was keen to explore the implementation of the Code of Assessment with the Head of Department, staff and students. The Head of Department highlighted that academic year 2008-09 saw the adoption of the Code of Assessment by the Department. Following further discussion the Panel was assured that, despite the Department being the last to adopt it within the University, there was a good level of understanding expressed by staff and students. The staff interviewed highlighted a number of transitional difficulties relating to the aggregation of the individual elements. The difficulties, in the main, were related to the numerical nature of some of their courses and the requirements of the professional bodies for numerical results. However, there was broad satisfaction with the application of the Code of Assessment.

## Grade Profiles

4.3.5 The Panel noted recent concerns expressed by an External Examiner regarding the distribution of honours results. In previous years, External Examiners had noted the limited number of students being awarded first class honours degrees. However, a significant increase [41%] was experienced in the 2008-09 cohort. Following further discussion with the Head of Department and staff the Panel concurred with the view of the Department that the results reflected the motivation and hard work of that particular cohort and not difficulties with the use of the Code of Assessment. The Review Panel **recommends** that the Department pays particular attention to the distribution of honours classifications through the annual monitoring process and considers carefully if any systematic variations reflect difficulties with the implementation of the Code of Assessment.

## Feedback on Assessment

4.3.6 The Panel was keen to explore with the Head of Department, staff and students the feedback from the 2008 National Student Survey which highlighted issues with assessment feedback. The undergraduate students questioned did not express any concerns with the quality or timing of the feedback provided by the Department and praised the feedback sheets used by all staff and provided via course MOODLE pages. The undergraduate students agreed with the Department's view that the system provided some consistency of feedback and assurance of the coverage of key criteria. The students were also satisfied with the available opportunities to review their work with relevant staff. However, specific concerns about feedback were raised by the postgraduate students who met with the Panel. They reported that they had not received feedback on Semester 1 assignments in advance of the examination in Semester 1. The students reported that this had made preparation for the examination and the examination itself very stressful. In addition, the postgraduate students did not feel they had the same opportunity as undergraduate students to engage with the lecturers. It was acknowledged that this could be reflective of the use of part-time lecturers and practitioners. Despite these comments, the postgraduate students reported that in general they were satisfied with the Department's arrangements for providing feedback. The Review Panel, concerned to hear that the postgraduate students had not received any indication of their progress in advance of the examination, explored this further with the Head of Department and staff. The staff acknowledged that the lack of assessment and associated feedback could have had a negative impact on students and explained that assessment feedback had been affected at postgraduate taught level due to the increased student numbers this session

from 120 to 180 this session. The Panel **recommends** that the Department continues with its plan to investigate methods of improving the formative element of assessments in postgraduate programmes with a view to increasing the opportunities for students to receive timely, meaningful and useful feedback on their assessed work.

- 4.3.7 The Panel noted that a possible mismatch existed between students' expectations of assessment feedback and what could be provided by the Department within its current resources. The Review Panel **recommends** that the Learning and Teaching Centre disseminates to Departments the outcomes of its research into the forms of assessment at secondary school level with a view to helping clarify the gap in expectations. In addition, the Department should consider, in liaison with the Learning and Teaching Centre, the use of available technology for the provision of oral feedback. The Panel felt that this could help alleviate the pressure on staff resources as it would reduce the need for written feedback. The students interviewed were aware of this technology and supported its use.

#### 4.4 *Curriculum Design, Development and Content*

##### Range of Provision

- 4.4.1 The Panel noted a wide range of available options in the undergraduate provision, in particular the innovative *Accounting and Business Ethics* and *Accounting and Civic Responsibility* courses and was keen to explore the views of the undergraduate and postgraduate students. The undergraduate students reported that they were content with the range available and that they had particularly enjoyed the trip to Barlinnie which formed part of the *Accounting and Business Ethics* course. The postgraduate students interviewed reported general satisfaction with the options available but expressed concerns that the programmes appeared to have a strong research focus and were not preparing them adequately as future practitioners. They had expected that the programmes would be more practical with a greater international perspective. One student in particular had anticipated that a course would have been provided in auditing, however, this was not currently part of the curriculum. The Review Panel **recommends** that the Department, in liaison with the Recruitment and International Office, reviews its procedures for communicating with postgraduate students with a view to ensuring that they are fully aware of the provision, including the balance between research and practice.

##### Enquiry-Led Learning

- 4.4.2 It was stated in the SER that another of the Department's strengths was in its active research staff and its adoption of an enquiry-led approach to its honours courses. The Head of Department and staff interviewed reported that this was achieved by assigning research-active staff as co-ordinators for the honours courses and by the development of courses aligned to the research interests of new and existing staff. Examples of recent additions to the Department's honours portfolio were the *Advanced Taxation*; *Advanced Accounting Theory* and *Accounting and Literature* courses as well as the innovative service based learning course; *Accounting and Civic Responsibility*. The Panel **commends** the Department for its *Accounting and Civic Responsibility* course which is the first of its kind in Scotland and provides students with the opportunity to put their learning into practice in the service of local communities. Examples of recent projects have been students assisting in the development of a performance measurement system for a local housing charity and a cash



management system for a community project in Castlemilk. The Review Panel asked the students with whom they met whether they were aware of the research-teaching linkage. The undergraduate students reported a level of awareness of staff research informing the curriculum in Levels 3 and 4 and confirmed their support for this approach. They welcomed the passion the staff displayed for their subject noting that it made a positive difference to their experience. However, they commented on difficulties with the additional workload in Levels 3 and 4 resulting from the *Research Thinking* course. They reported that they were required to undertake a considerable amount of reading of journal articles in addition to the high level of course work required for honours programmes. The Panel considered that there was evidence of overloading on honours students and suggested that there may be ways of reconfiguring the curriculum in Levels 3 and 4 to ensure a positive student experience. Therefore, the Panel **recommends** that, in its review of the honours curriculum, the Department considers how Levels 3 and 4 could be restructured to ensure that the students are less stretched across a wide range of topics, while depth of analysis is maintained.

- 4.4.3 The Panel was keen to explore with staff the availability of research time. The unanimous view was that, given the current staffing resources in the Department, they found it increasingly difficult to identify time for research. The Panel **recommends** that in its review of the honours curriculum, the Department considers ways of restructuring the provision to help support staff research in a manner that enhances research-teaching linkages.

#### Tutorial Provision

- 4.4.4 The Review Panel was keen to explore the views of the students regarding the Department's tutorial provision, in particular, the issues with large numbers identified in the SER. The undergraduate and postgraduate students interviewed confirmed that tutorials were too large with an average attendance in excess of 20 students in undergraduate tutorials. Conversely a view was also expressed that their relative anonymity in larger groups make it easier for some students to contribute to tutorials. Postgraduate tutorials were smaller, however, there were concerns raised regarding the mix of nationalities. In the case of the postgraduate provision the problem with large numbers was experienced in classes. The students felt that this inhibited their ability to discuss issues or concerns with the staff immediately following lectures.
- 4.4.5 The Panel explored with the students and staff the Department's use of Graduate Teaching Assistants and practicing accountants in tutorials. In the students' view the practicing accountants were not as well prepared as departmental staff and Graduate Teaching Assistants, the latter displaying a great deal of enthusiasm for the subject. In general, however, the use of practicing accountants was seen as a useful approach, as they could share their experiences of the profession. The staff confirmed that the Department was currently considering the use of Level 4 students in Level 1 tutorials. Although the Level 4 students indicated that they would be happy to be involved, there was an element of anxiety noted as well as concerns as to whether the Level 1 students would feel "short changed". The Panel was surprised to learn from the Graduate Teaching Assistants that they were not required to assess the work discussed in tutorials as is the case in other Departments across the University. When questioned, they confirmed that they would be happy to be involved in assessment. The Review Panel **recommends** that tutorials are linked to assessment and that, with the relevant training and support, the Graduate Teaching Assistants should be required to assess and

be used more extensively in Levels 3 and 4. It was agreed that this process would result in a number of benefits, specifically, the students would take tutorials more seriously; it would afford the Graduate Teaching Assistants the opportunity to develop attributes appropriate for their future careers and help to alleviate the pressure on staff resources.

#### Dissertation

- 4.4.6 In response to the recommendation from the DPTLA review in 2004, the Department had introduced a compulsory dissertation at undergraduate level. Concurrent with this, Senate had introduced a requirement that all honours students should undertake an independent study as a component of their degree award. This had impacted significantly on the supervisory workload of departmental staff. The Panel acknowledged that as stated in the SER, the Department was currently debating ways to address this as current staff resources could not support the supervisory requirement effectively. However, the Panel noted from discussions with staff, that the Senate requirements had been interpreted to mean that a dissertation was required in every case. The Panel confirmed that other departments within the Faculty had introduced alternatives to the dissertation which satisfied Senate requirements. The undergraduate students interviewed reported that, although they were satisfied with the level of support provided by staff – an average of 5 meetings – they expressed concerns at the timescale for submission given their other coursework commitments as well as the 25% mark assigned for the proposal itself which they felt was too high. They agreed with the Panel's view that there should be an alternative to the dissertation. The Review Panel **recommends** that, in liaison with other cognate departments, the Department reviews possible alternatives to the undergraduate dissertation with a view to offering students alternative models of independent study and thus addressing potential supervisory load difficulties.
- 4.4.7 The DPTLA in 2004 had also recommended that the Department introduce a compulsory Dissertation and Research Methods course in all postgraduate programmes. The Review Panel was pleased to learn from the staff and students that this had been actioned. However, it was acknowledged that there had been teething difficulties with the course which the Department was currently addressing in response to students' comments. It was suggested by the Director of Taught Postgraduate Programmes that this may have accounted for the concerns raised by postgraduate students regarding the balance between research and practice highlighted in paragraph 4.4.1.
- 4.4.8 The Review Panel was pleased to learn from the Director of Taught Postgraduate Programmes that the Chartered Insurance Institute now accredited the Department's postgraduate programmes and he was currently also in negotiation with ACCA and CIMA.
- 4.4.9 Following discussion with the postgraduate students, the Review Panel agreed that there was scope for the students to have exposure to professionals in the same way as the undergraduate students. The Panel suggests that the Department considers introducing placement opportunities into its postgraduate programmes but recognised that there were practical difficulties in finding time for this in the curriculum.
- 4.4.10 The Review Panel **commends** the Department's use of case studies as well as its use of innovative computer software. Examples are a case study on database design in Level 2; the use of SAGE software and the "Finesse" portfolio programme which gives students the opportunity to select securities

and manage their portfolios using real time data from the London Stock Exchange.

#### Future Developments

4.4.11 The Review Panel **commends** the Department for the rapid and strategic development of its Postgraduate Taught Provision and its successful recruitment, particularly of international students. The Department recognised in the SER that the rapid development of these programmes had brought challenges along with success. The Review Panel noted from its discussions with the Head of Department and staff that there were real issues with sustainability of this growth given the resource constraints referred to in paragraphs 4.8.4 and 4.8.5 and questioned the plans outlined in the SER for further course development, for example, the proposed non-accredited Accounting and Business degree. The Head of Department confirmed that further developments had been put on hold due to pressures on staff associated with the supervision of undergraduate and postgraduate dissertation projects and the running of tutorials. The Department's strategy was now to "*consolidate and maintain international student numbers at present levels while increasing diversity*".

#### 4.5 Student Recruitment

4.5.1 The Review Panel was keen to explore with the Head of Department and staff the statement in the SER outlining the Department's shift of focus from admissions to recruitment. The shift was evidenced by the Department's proactive role in overseas recruitment visits; with the support of GUAS (Glasgow University Accounting Society), attendance at Open Days and working closely with RIO, its engagement with applicants. The Review Panel was pleased to learn from the students that along with the reputation of the University itself, in the majority of cases, one of the main reasons they chose to come to Glasgow was the timely and helpful way the Department had responded to their queries during the application process. In addition, one of the postgraduate students noted the support she had received from the University's Senior International Officer and the Faculty's International Officer. The Panel **commends** the Faculty, Department and RIO for the support provided to prospective and current students.

4.5.2 The Panel noted concerns raised in the discussions with students, most notably the international postgraduate students, about the lack of international diversity. This was more noticeable in the postgraduate taught programmes which consisted mainly of Chinese students. The Panel acknowledged that the Department was aware of this issue and that they had attempted to address this by developing collaborative agreements with institutions in Russia. The Panel **recommends** that the Department continues in its efforts to recruit international students in line with its new strategy to "*consolidate and maintain international student numbers at present levels while increasing diversity*" with a view to increasing a more diverse student group as far as possible. In addition, whilst acknowledging the lack of demand for postgraduate provision for home students due to the high level of employability in the undergraduate degree, the Department should consider introducing scholarships for home students who may consider a career in academia.

## 4.6 *Student Progression, Retention and Support*

### Student Advisers

- 4.6.1 The Panel noted that the Department was below the benchmark score in the 2008 National Student Survey for advice and support and was keen to explore this further with the staff and students. The staff reported that student advisers were allocated on an annual basis. There had previously been a system of allocating an adviser for 4 years, however, they felt that given the open door culture of the Department - a view supported by the students - continuity was not an important issue. The Panel suggested that the National Student Survey results could have reflected student misunderstanding of what constituted advice. For example, an ad hoc conversation in the corridor may not have registered as formal advice.

### Social Integration

- 4.6.2 The Review Panel heard from the international postgraduate students they met that they were content with the amount of language support available and were particularly happy with the support provided by the Faculty's International Officer. However, the undergraduate and postgraduate international students reported that there was little social interaction with home students. This was particularly notable in the postgraduate student body which consisted largely of Chinese students. One postgraduate student expressed concern at their lack of opportunity to develop their English language skills as they were interacting in the main with other international students from their own country.
- 4.6.3 The Review Panel noted from the SER that the Department had provided financial support to the Glasgow University Accounting Society (GUAS). The Panel was keen to explore this further with the Head of Department and students to understand how the society operated and to explore how it assisted with social integration. The Panel learned that GUAS was a well respected, active body of students who assisted in Open Days and induction events and helped to organise student social events throughout the year. The undergraduate students were aware of GUAS but the general perception was that it was primarily for Level 3 and Level 4 students. In addition, a number of its activities were social events involving alcohol which the Panel felt might preclude some international students from taking part. The postgraduate students questioned were not aware of the existence of GUAS and tended to organise their own social events. The Review Panel **recommends** that the Department considers introducing joint undergraduate and postgraduate guest lectures with a view to increasing opportunities for integration between student groups both within the Department and across the Faculty, for example, with the Department of Management.

### Employability and PDP

- 4.6.4 The Review Panel considered that one of the key strengths of the Department was its high level of graduate employment. However, it was felt that the Department was not taking full advantage of this strength in its marketing activities. The Panel **recommends** therefore, that the Department makes its high graduate employment rate more explicit on its website and associated marketing material.
- 4.6.5 The Review Panel was assured by the efforts of the Department in maintaining its strong links with employers. This was evidenced by the active External

Review Group which consists of senior members of the Accountancy profession. The Panel noted that the group meets at least twice per year and their advice is sought on proposals within the Department and on developments in the professional world. It was agreed that this results in the curriculum remaining up-to-date and assists with graduate employability. The undergraduate students valued these links. As mentioned in paragraph 4.4.8, the Panel agreed that postgraduate students would benefit from greater exposure to employers.

- 4.6.6 The Panel noted a low level of awareness within both the undergraduate and postgraduate student groups of the Department's PDP opportunities but acknowledged that this was an issue common to other Departments across the University.

#### 4.7 *The Quality of Learning Opportunities*

- 4.7.1 The postgraduate students who met with the Review Panel commented positively on the range of programme pathways available but some reported that some courses they had wanted to take, e.g. auditing, had not been available to them. [See earlier discussion at paragraph 4.4.1]
- 4.7.2 The undergraduate and postgraduate students declared their satisfaction with the quality of the teaching and their appreciation that they were being taught by experts in the field.

#### 4.8 *Resources for Learning and Teaching*

##### Learning Resources

##### Accommodation

- 4.8.1 Since the 2004 review, the Department had relocated from Southpark Avenue to purpose-built accommodation in the West Quadrangle. As stated in the SER, this move had greatly improved the student and staff experience. The Panel had perceived from the SER concerns about the lack of social space for postgraduate students which the Department had hoped could have been provided via the release of space in the old Registry. On further exploration, the Panel learned that the University now had other plans for the space and despite the efforts of the Dean the space was no longer available. Although the postgraduate students interviewed by the Panel did agree that the Department required more space, they did not express a strong need for PG social space dedicated within the Department. The Panel suggested that as an alternative to dedicated provision the Department should consider encouraging the students to use the postgraduate space in the Department of Management instead. The Panel was concerned to hear, however, that a number of PhD students [currently 5], many of whom undertook the role of Graduate Teaching Assistants, remained in Southpark Avenue. It was agreed that this caused accessibility difficulties for undergraduate students and supervisors. The Review Panel **recommends** that, in liaison with Estates and Buildings, the Dean and Head of Department monitor this situation with a view to trying to identify additional space nearer the West Quadrangle premises to accommodate the postgraduate research students.

##### IT Support

- 4.8.2 The Panel was keen to explore with the Head of Department the issue raised in the SER regarding the reduced quality of IT provision, particularly in light of the

positive comments about IT provision from the undergraduate and postgraduate students interviewed. The Head of Department clarified that the issue related to IT support received by the Department. The Dean explained that IT support had been reconfigured and was now coordinated across the Faculty resulting in better cover for absence. He clarified that the number of IT support staff had not reduced rather the Department no longer had dedicated support. He also confirmed that the issue of IT support would be looked at closely in the context of the University restructuring.

- 4.8.3 The undergraduate and postgraduate students were complimentary of the Department's use of MOODLE and the instant access to information it provided as well the Wards library facility based within the Department.

#### Staffing Resources

- 4.8.4 Following discussions with the Head of Department and staff the Review Panel was concerned by the difficulties the Department had been experiencing with staff resources. A number of the problems referred to earlier in the report such as supervisory load and lack of research time for staff, appeared to be a direct result of the student staff ratio (33:1) which was considered to be particularly high in comparison to other institutions, as well as the loss of two professorial staff. This meant that the Department had to place increasing reliance on retired staff to provide cover. The Head of Department reported that three vacancies had been frozen by the University's current policy on recruitment. However, the Panel was reassured to hear from the Dean that the process to fill the frozen posts had begun but acknowledged the challenges faced by the Department in the labour market. The Panel endorsed the Department's proactive approach to staff recruitment by directly approaching and nurturing suitable staff in the sector.
- 4.8.5 The Review Panel noted that as well as ongoing vacancies a number of current senior staff were shortly due to retire. It was therefore keen to explore whether or not there was a strategy in place for succession planning. There was concern that given the imminent retiral of senior staff, there would be few staff with the necessary level of experience available to take over. Following discussion with the Dean and Head of Department, it appeared that, in view of University restructuring, a conscious decision had been taken to produce a one year strategy. The Panel was concerned, however, that in the case of staffing, identified as a particular difficulty for the Department, forward planning was crucial. Therefore, the Review Panel **strongly recommends** that the Department, in liaison with the Dean urgently develops and implements a clear 3-5 year strategy outlining the mix and strengths of the staffing required.
- 4.8.6 The Panel was assured to hear from staff that the Department had a robust workload model in place and that all members of staff were aware of it. However, it was evident from the discussions that regular monitoring of the workload model had not taken place. The Review Panel **recommends** that the Department's workload model should be monitored and reviewed on a regular basis to ensure its continued relevance.

#### Probationary Staff

- 4.8.7 The Review Panel met with one current probationary staff member and two who had recently completed their probation. With one exception, they had all undertaken PhDs within the Department. The probationary staff expressed satisfaction with the supportive and nurturing culture evident within the Department. The formal mentoring process appeared to be particularly

thorough, with the previous Dean having undertaken this role for one member of the probationary staff. In addition to formal mentoring, the probationary staff reported that other staff were available and willing to help with advice personally or to give direction to other sources. In response to questions from the Panel, the probationary staff confirmed that they were aware of what was required of them during their probationary period and that they had clear, achievable goals.

- 4.8.8 The Review Panel discussed the New Lecturer and Teacher Programme (NLTP) with the probationary staff. One was currently undertaking the recently reconfigured programme while the other two had undertaken the programme in the preceding academic year. They all reported that the programme had supported their teaching effectively. One of the strengths of the NLTP was felt to be the opportunity it afforded to network with colleagues in different disciplines. One member of the probationary staff felt that the programme could be extended to cover time management tools to help them to deal with the different range of tasks required, namely, research; teaching and administration. However, the Panel agreed that this could most effectively be achieved via the mentors.
- 4.8.9 The Review Panel learned from the two staff who had recently completed their probation that their workload had been protected by the Director of Undergraduate Studies during their probationary period to accommodate the NLTP and other requirements. The current probationary staff member reported a different experience because of the staffing shortages in her field. With some support, she had to deliver courses from the outset. It was acknowledged that although this was considered to be a special case, given the current position with staff resources, there was no guarantee that it wouldn't happen again. The Review Panel **recommends** that the Department closely monitors the support provided to probationary staff to ensure that the impact of any future staff shortages is minimised.

#### Graduate Teaching Assistants

- 4.8.10 The Review Panel was pleased to learn from the Graduate Teaching Assistants that they were very well supported by the Department. Many had studied as undergraduate students in the Department and felt able to engage with the lecturers at any time. They confirmed that their work was enjoyable and well balanced with their research commitments. However, as discussed in paragraph 4.4.5, they felt that they were able to contribute more to the assessment of tutorials. The Panel also learned from the Graduate Teaching Assistants that they were not currently members of the Departmental Committee. The Departmental Committee included all members of staff and considered proposals from the departmental Undergraduate Studies and Higher Degrees Committees. The Panel considered there was scope for the Graduate Teaching Assistants to input in a meaningful way into these discussions. Therefore, the Review Panel **recommends** that the Graduate Teaching Assistants be invited to join the Departmental Committee.

#### University Teachers

- 4.8.11 It was clear from the SER and in discussion with the Head of Department, staff and students that, in response to the 2004 review, the Department now benefitted from a strong and dedicated team of University Teachers. However, concerns were raised in the SER about the progression opportunities for the staff concerned because of the scholarship requirement. The Review Panel **recommends** that, where possible, time should be allocated in the workload

model to permit the University Teachers to engage with the M Ed in Academic Practice programme provided by the Learning and Teaching Centre. In addition, the Panel **recommends** that the University (Human Resources) reviews how promotion boards operate with particular reference to the review of scholarship and that University Teachers are fully aware of what is required to progress.

## **5. Maintaining the Standards of Awards**

### *Benchmark Statements*

- 5.1 The Review Panel learned that senior Departmental staff had been directly involved with the drafting of the 2007 benchmark statements for Accounting and Finance - Prof Vivien Beattie, was a member of the Accounting subject benchmarking group and Prof John Holland chaired the Finance subject benchmark group. The Panel **commends** the Department for its role in informing the QAA subject benchmark statements for Accounting and Finance.

### *Policy of Second Marking*

- 5.2 When questioned by the Panel, the Head of Department and staff clarified the process of second marking within the Department. They reported that all undergraduate and postgraduate summative assessments were subject to internal second marking on a sampling basis. Samples for second marking, covering a range of performance and marginal cases, were identified by administrators. Samples for review by External Examiners were identified on the same basis. All dissertations in the Department were second marked and the allocation of second markers was managed by the Academic Coordinators for the research methods courses at both undergraduate and postgraduate levels. In the case of discrepancies between the first and second marker, the comments of both markers would be provided to the External Examiner who would make the final decision. Evidenced by External Examiner comments regarding the standards and consistency of marking as well as feedback from departmental staff, the Panel concluded that the system worked well. However, given the pressure on staff resources the Panel encourages the Department to review this process to identify any potential savings in staff time.

### *Discipline*

- 5.3 The Panel discussed the number of discipline cases with the Head of Department and Dean. A high number of these had involved cheating in examinations. The Panel was assured by the Head of Department that the Department had plans to address this by reviewing their procedures for invigilation. The Department include sessions at the start of each programme to clarify what constitutes cheating and plagiarism. No concerns were raised in this regard by the students.

### *Consultation with Employers*

- 5.4 The Panel was assured by the Department's extensive engagement with the accounting profession, through its use of practitioners in tutorials, its professional accreditation and through the External Review Group (See paragraph 4.6.5).

## **6. Assuring and Enhancing the Quality of the Students' Learning Experience**

### *Student Feedback*

- 6.1 The undergraduate students who met the Panel confirmed that there were opportunities to raise issues through class representatives. In addition, students had access to committee minutes via MOODLE. They were content with the level of



meetings and notice given and reported that there were very few issues that were allowed to escalate. One example was given of student concerns with the *Research Thinking* course. Students had received an email response with a suitable resolution within 30 mins of the issue being raised. It was noted, however, that feedback on issues raised was not automatically included on the agenda of the Staff Student Committee meetings so students were not always made aware of actions taken. The Review Panel **recommends** that feedback on actions taken with respect to previous concerns raised is included as a standing agenda item for future Staff:Student Committee meetings.

- 6.2 The Review Panel noted that the Department was complying with the minimum requirement for one Staff-Student Liaison Committee per semester. However, members agreed that student communication could be improved with the introduction of more frequent meetings. The Panel **encourages** the Department to consider the introduction of more meetings with student representatives.

#### *National Student Survey*

- 6.3 The Review Panel noted the Department's strong results in the 2008 National Student Survey. It was agreed that the scores reflected the highly effective and supportive learning community within the Department as well as the highly motivated and collegial staff, including a dedicated, respected, administrative support team. The Department performed less well in the areas of assessment feedback and advice and support. Responses to these are discussed at paragraphs 4.3.6 and 4.6.6 respectively.

## **7. Summary of Perceived Strengths and Areas for Improvement in Learning and Teaching**

### *Key Strengths*

- The range of provision and innovative developments;
- Use of case studies and tools within teaching (e.g. DataStream);
- The rapid and strategic development of postgraduate taught provision and international collaborative arrangements;
- Successful recruitment of international students to postgraduate taught programmes;
- Engagement with applicants during recruitment process;
- The Department's record of employability and engagement with external stakeholders through its External Review Board;
- Collegiality of its academic and administrative staff.
- Innovation in course content e.g. Ethical Accounting and the trip to Barlinnie.

### *Areas to be improved or enhanced*

- Assessment and feedback;
- Student recruitment - the need to diversify the postgraduate student population and reduce the student:staff ratio;
- No coherent mapping of graduate attributes across the undergraduate programmes;
- Staffing - fill current vacancies and develop strategy for succession planning;
- Social Integration of international students;
- Tutorial Provision – the need to reduce the size of undergraduate tutorials and postgraduate classes;
- The need to more fully utilise the Graduate Teaching Assistants.

## **Conclusions and recommendations**

### Conclusions

The Panel **commends** the Department for its approach to learning and teaching; its innovation with the development of the first service based learning course in Scotland - *Accounting and Civic Responsibility* - and its international links; the positive way it responds to comment and criticism and the way it supports its students and staff. The Panel was impressed by the unanimous view of all groups that a very supportive collegiate atmosphere existed in the Department. Although a number of recommendations have been made, they are made to enhance the quality of the student experience, and the management of teaching and learning.

### Recommendations<sup>2</sup>

The recommendations interspersed in the preceding report are summarised below. It is important to note that the majority of these recommendations refer to tasks or issues identified by the Department for action either prior to the Review or in the SER. Some of these actions are already in hand. The recommendations have been cross-referenced to the paragraphs in the text of the report to which they refer and are not ranked in any particular order.

**In light of the restructuring of the University, recommendations have been redirected to the appropriate designates. Please note that the text of the recommendations has not been updated.**

#### *Recommendation 1:*

The Review Panel **recommends** that the Department reviews its process of highlighting the ILOs to all students at the beginning of their programmes and courses to ensure that all staff undertake this consistently. *[Paragraph 4.2.3]*

For the attention of: **Head of Business School**

#### *Recommendation 2:*

The Panel **recommends** that students are brought in to discussions on assessment in a meaningful manner through the inclusion of one or more of their representatives as full members of the working group commissioned by the Undergraduate Studies Committee. *[Paragraph 4.3.1]*

For the attention of: **Head of Business School**

#### *Recommendation 3:*

The Review Panel **recommends** that, as part of its planned review of undergraduate provision, the Department, through its Undergraduate Studies Committee, considers the level of group work as part of a broader review of learning objectives across the curriculum to ensure a more even coverage of attributes is being developed. In addition the Panel **recommends** that the Department explores best practice regarding group work across the University. *[Paragraph 4.3.2]*

For the attention of: **Head of Business School**

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<sup>2</sup> Recommendations will be re-directed, as appropriate, once roles in the new University structure have been finalised.

*Recommendation 4:*

The Review Panel **recommends** that the Department pays particular attention to the distribution of honours classifications through the annual monitoring process and considers carefully if any systematic variations reflect difficulties with the implementation of the Code of Assessment. *[Paragraph 4.3.5]*

For the attention of: **Head of Business School**

*Recommendation 5:*

The Panel **recommends** that the Department continues with its plan to investigate methods of improving the formative element of assessments in postgraduate programmes with a view to increasing the opportunities for students to receive timely, meaningful and useful feedback on their assessed work. *[Paragraph 4.3.6]*

For the attention of: **Head of Business School**

*Recommendation 6:*

The Review Panel **recommends** that the Learning and Teaching Centre disseminates to Departments the outcomes of its research into the forms of assessment at secondary school level with a view to helping clarify the gap in expectations. In addition, the Department should consider, in liaison with the Learning and Teaching Centre, the use of available technology for the provision of oral feedback. *[Paragraph 4.3.7]*

For the attention of: **Head of Business School**

and **Acting Head of the Academic Development Unit**

*Recommendation 7:*

The Review Panel **recommends** that the Department, in liaison with the Recruitment and International Office, reviews its procedures for communicating with postgraduate students with a view to ensuring that they are fully aware of the provision, including the balance between research and practice. *[Paragraph 4.4.1]*

For the attention of: **Head of Business School**

and **International Director & Head of Student Recruitment**

*Recommendation 8:*

The Panel **recommends** that, in its review of the honours curriculum, the Department considers how Levels 3 and 4 could be restructured to ensure that the students are less stretched across a wide range of topics, while depth of analysis is maintained. *[Paragraph 4.4.2]*

For the attention of: **Head of Business School**

*Recommendation 9:*

The Panel **recommends** that in its review of the honours curriculum, the Department considers ways of restructuring the provision to help support staff research in a manner that enhances research-teaching linkages. *[Paragraph 4.4.3]*

For the attention of: **Head of Business School**

and **Acting Head of the Academic Development Unit**

*Recommendation 10:*

The Review Panel **recommends** that tutorials are linked to assessment and that, with the relevant training and support, the Graduate Teaching Assistants should be required to assess and be used more extensively in Levels 3 and 4. *[Paragraph 4.4.5]*

For the attention of: **Head of Business School**

*Recommendation 11:*

The Review Panel **recommends** that, in liaison with other cognate departments, the Department reviews possible alternatives to the undergraduate dissertation with a view to offering students alternative models of independent study and thus addressing potential supervisory load difficulties. *[Paragraph 4.4.6]*

For the attention of: **Head of Business School**

*Recommendation 12:*

The Panel **recommends** that the Department continues in its efforts to recruit international students in line with its new strategy to “*consolidate and maintain international student numbers at present levels while increasing diversity*” with a view to increasing a more diverse student group as far as possible. In addition, whilst acknowledging the lack of demand for postgraduate provision for home students due to the high level of employability in the undergraduate degree, the Department should consider introducing scholarships for home students who may consider a career in academia. *[Paragraph 4.5.2]*

For the attention of: **Head of Business School**

*Recommendation 13:*

The Review Panel **recommends** that the Department considers introducing joint undergraduate and postgraduate guest lectures with a view to increasing opportunities for integration between student groups both within the Department and across the Faculty, for example, with the Department of Management. *[Paragraph 4.6.3]*

For the attention of: **Head of Business School**

*Recommendation 14:*

The Panel **recommends** that the Department makes its high graduate employment rate more explicit on its website and associated marketing material. *[Paragraph 4.6.4]*

For the attention of: **Head of Business School**

*Recommendation 15:*

The Review Panel **recommends** that, in liaison with Estates and Buildings, the Dean and Head of Department monitor this situation with a view to trying to identify additional space nearer the West Quadrangle premises to accommodate the postgraduate research students. *[Paragraph 4.8.1]*

For the attention of: **Head of Business School**  
and **Director of Estates and Buildings**

*Recommendation 16:*

The Review Panel **strongly recommends** that the Department, in liaison with the Dean, urgently develops and implements a clear 3-5 year strategy outlining the mix and strengths of the staffing required. *[Paragraph 4.8.5]*

For the attention of: **Head of Business School  
and Head of College of Social Sciences**

*Recommendation 17:*

The Review Panel **recommends** that the Department's workload model should be monitored and reviewed on a regular basis to ensure its continued relevance. *[Paragraph 4.8.6]*

For the attention of: **Head of Business School**

*Recommendation 18:*

The Review Panel **recommends** that the Department closely monitors the support provided to probationary staff to ensure that the impact of any future staff shortages is minimised. *[Paragraph 4.8.9]*

For the attention of: **Head of Business School**

*Recommendation 19:*

The Review Panel **recommends** that the Graduate Teaching Assistants be invited to join the Departmental Committee. *[Paragraph 4.8.10]*

For the attention of: **Head of Business School**

*Recommendation 20:*

The Review Panel **recommends** that, where possible, time should be allocated in the workload model to permit the University Teachers to engage with the M Ed in Academic Practice programme provided by the Learning and Teaching Centre. In addition, the Panel **recommends** that the University (Human Resources) reviews how promotion boards operate with particular reference to the review of scholarship and that University Teachers are fully aware of what is required to progress. *[Paragraph 4.8.11]*

For the attention of: **Head of Business School  
and Director of Human Resources**

*Recommendation 21:*

The Review Panel **recommends** that feedback on actions taken with respect to previous concerns raised is included as a standing agenda item for future Staff:Student Committee meetings. *[Paragraph 6.1]*

For the attention of: **Head of Business School**