

UNIVERSITY OF GLASGOW

Education Committee - Monday 14 June 2004

**Departmental Programmes of Teaching, Learning and Assessment:
Review of the Department of Accounting and Finance held on
16 March 2004**

Mrs Lesley Fielding, Senate Office

Review Panel

Professor Chris Morris	Vice Principal (Staffing) and Territorial Vice Principal (Arts-based) [Convener]
Professor Falconer Mitchell	Professor of Management Accounting, University of Edinburgh
Dr Jacqueline Atkinson	Senate Assessor on University Court
Dr Campbell Leith	Senior Lecturer, Department of Economics
Dr Vicky Gunn	Teaching and Learning Service
Mrs Lesley Fielding (Clerk)	Senate Office

A. Introduction

- A.1 The Department of Accounting and Finance was last reviewed internally in session 1994-95. In 1996 it was awarded an overall “Highly Satisfactory” in the SHEFC Teaching Assessment Exercise and a 5 rating in the 2001 Research Assessment Exercise.
- A.2 The Department had provided a Self-Evaluation Report (SER) and supporting documentation in accordance with the University’s requirements for the Review of Departmental Programmes of Teaching, Learning and Assessment. The SER had been discussed and made available to all members of staff.
- A.3 The Review Panel met with the Head of Department, Professor Ken Shackleton, Departmental Quality Assurance Officer and co-author of the SER, Professor John Holland, the Dean of Law and Financial Studies, Professor Noreen Burrows and subsequently with key staff. The Panel also met with four of the Department’s probationary members of staff and with four Graduate Teaching Assistants who represented hourly-paid staff. The Panel met with two Postgraduate Taught students and eight Undergraduate students.
- A.4 The Review Panel considered the following range of provision offered by the Department:
- Bachelor of Accountancy (Hons)
 - Bachelor of Accountancy and Law
 - Master of International Accountancy and Financial Management (MAcc)
 - Master of International Finance and Financial Institutions (MFin)

- International Finance and Economic Policy (MPhil) (Shared with Department of Economics)

B. Overall aims of the Department's provision

- B.1 The overall aims of the Department's provision were stated in the SER and were readily available to students. The Panel considered the Department's overall aims to be entirely appropriate.

C. Undergraduate and Taught-Postgraduate Provision

C.1 Aims

- C.1.1 The Review Panel found the Department's overall aims for the different degree programmes to be clear, informative and appropriate and were readily available to students through their inclusion in the course handbooks.

- C.1.2 The Review Panel noted that the Department had not, as yet, developed Programme Specifications. The Panel **recommended** that the Department prepare Programme Specifications for all programmes, making explicit the aims of the programmes.

C.2 Intended Learning Outcomes (ILOs)

- C.2.1 The Review Panel noted that ILOs were provided in the course handbooks for Levels 1 and 2 and in the course documentation for each Honours option. ILOs were also provided in the PGT programme handbook and were considered to be appropriate. The Panel noted from the SER that the appropriateness of these ILOs for professional training had been confirmed recently by the Institute of Chartered Accountants of Scotland (ICAS) during accreditation in 2003.

C.3 Assessment

- C.3.1 The Review Panel noted that the Department complied with the University Code of Assessment with the exception of secondary grades and consequently of Grade Point Average (GPA) due to the need to secure accreditation. However, the Panel observed that the course documentation for students had not been updated to reflect the assessment element of the new Code of Assessment. The Panel **recommended** that the Department should amend and update the course documentation at the earliest possibility.

C.4 Curriculum Design and Content

- C.4.1 The Review Panel was impressed by the range of provision offered by the Department but expressed concern that the interlinking relationship between the number of Honours modules offered, staff research areas and the high level of staff turnover placed undue pressure on the Department. The Panel acknowledged that the "core" of Levels 1 and 2 were protected, and that the Department did buy in extra staff when necessary. However, there were some areas of vulnerability in Levels 3 and 4 in the face of a staff shortage and the Panel **recommended** that the Department should consider ways in which this risk could be reduced.

C.4.2 Dissertation

The Review Panel noted with concern the Department's decision to make the dissertation for undergraduate students optional. The Panel perceived from discussions with students that, whilst aware of the benefits of undertaking such a project, most chose to eschew the dissertation option. The Panel considered that the dissertation was a distinctive element of the Scottish four-year degree and the skills involved were an integral part of the degree course. Therefore by electing not to undertake a dissertation students might not fully realise critical skill objectives of the course. Additionally, the dissertation was a valuable tool in developing the students' ability for independent learning. The Panel appreciated that the Department had a large number of Honours students and the related pressures and difficulties involved in organising supervision. However the Panel would urge the Department to consider a number of alternative possibilities such as group supervision as evidenced within the taught postgraduate provision. It is a matter of record that the Department had to obtain full permission to make the dissertation optional and only after wide consultation and approval by the Senate Education Committee. The Panel **strongly recommended** that the Department should review this decision and reinstate the dissertation in 4th Year Honours as a compulsory component of the degree at the earliest opportunity.

C.4.3 Distance Learning Option

The Department was responsive to the suggestion by the Review Panel that they should consider implementing a Distance Learning agreement in order to address the high numbers of overseas students and also to help address the issue of language capability. The Panel **recommended** that the Department should further investigate its initial consideration of Distance Learning teaching with an overseas partner, such as the South Western University of Finance and Economics (SWUFE) in China.

C.5 *Student Recruitment, Progression and Support*

C.5.1 The Review Panel was pleased to note that the undergraduate and postgraduate students found the Department to be supportive and encouraging. Students were extremely appreciative of the responsiveness and availability of staff in dealing with difficulties and queries. The Departmental Secretaries were commended for the support and assistance they provided

C.5.2 Postgraduate students had expressed the wish to have more tutorials. The Panel understood that the current practice was one per tutorial per topic. The Panel **recommended** that the Department should review the tutorial provision for postgraduate students and examine the programme in place in the Faculty of Social Sciences.

C.5.3 Student Recruitment

The Review Panel noted that there were a substantial number of Chinese students within the Taught Postgraduate course. The Panel appreciated the Department's view that China was a burgeoning market for student recruitment and the valuable contribution made by these students to the various degree courses. However, the Panel considered that the reliance on one national group could be financially unsound and also could be detrimental in terms of impact on the teaching and learning methodology and on the social and academic interaction of the student themselves. The Panel **recommended**, whilst appreciating the sensitivity and logistics of such a situation, that the Department should liaise with the Student Recruitment and Admissions Service to identify other possible markets and to aim at recruiting a more diverse student group.

C.5.4 Language Aptitude

The Review Panel noted from the SER and through discussions at the various meetings the difficulties presented by those international students whose limited English language skills hindered their integration into their academic and social environments. International students also expressed their desire to have classes to prepare students to deal with the terminology relevant to their courses. The Panel **recommended** that the Department should implement its proposals for 'warm-up' classes for international students prior to commencing their studies to ensure that adequate comprehension is attained.

C.5.5 The Review Panel concurred with the Department there should be more stringent measures to gauge language capabilities for potential international students. The Panel **recommended** that the University should review its procedures for assessing and authenticating proffered certificates of foreign students' language skills.

C.5.6 Student Information

During the course of the discussions with overseas students a few suggestions were made. One concern was regarding the cost of living in the city. One student expressed the opinion that the cost of living was higher than that estimated in the on-line International Student Handbook. It was felt that one page was an inadequate guide. Whilst the Review Panel appreciated that this handbook was meant to be a rough guide only, it **recommended** that this should be reviewed to reflect a reasonable account of living costs.

C.5.7 Bachelor of Accounting and Law Degree (BAL)

The Review Panel concurred with the view expressed by the Department and students that there was a sense of dissatisfaction with regard to aspects of the BAL course. The Panel agreed with the Department's proposal to raise the tariff on entry requirements in order to ensure parity with other degree courses and to address the poor performance of some of the BAL students. The Panel **recommended** that the Department should monitor the situation regarding the performance of BAL students to ensure that once entry qualifications were equivalent with those of Law, if satisfactory, BAL students should be given the option to transfer to the LLB.

C.5.8 Overseas Students

The Review Panel noted from discussions with students that some overseas students felt their cultural needs were overlooked with examinations being scheduled during traditional festival such as the Chinese New Year. The Panel **recommended** that the issue of festival periods for overseas students should be acknowledged by the University, although appreciated that given the cultural diversity of the student community, it would be impossible to accommodate all events.

C.5.9 Drop-out Rates

The Review Panel noted that the Department's dropout rates for first year continued to increase. The Department attributed these figures to a lack of awareness on the part of students about the nature of Accounting and Finance. The Department had previously been in discussions with the Student Recruitment and Admissions Service about undertaking a postal questionnaire to try to address the issue. The Panel **recommended** that the Department should revisit the proposal to organise a postal questionnaire to develop an insight into the reasons behind the students' decision to leave the course.

5.10 Virtual Class Room

The Review Panel was most impressed by the demonstration of the Department's Virtual Class Room and the Department should be commended for this highly innovative and forward-looking development. The students' response was generally positive, although there appeared to be some confusion over the purpose of the package. Some students expressed the opinion that it was a forum for expressing discontent and there was a general preference for completing student questionnaires manually.

- 5.11 Staff in the Department referred to the fact that they felt that the package had not fully realised its potential due to the restrictions of the current accommodation. It was hoped with the future move that the Department would be able to maximise the potential of this technology. The Panel considered this was a most impressive innovative development and one that would be of considerable benefit to the student body and staff and **recommended** that it should be distributed throughout the Joint Faculties at the earliest opportunity.

5.12 Special Needs

The Review Panel noted that the Department had had a special needs policy in place for some time and the recent appointment of a disability officer. The Panel also noted that the Virtual Class Room, with regard to Visual Disability, was partially compliant to the Special Educational Needs and Disability Act (SENDA) and hoped to be 100 per cent compliant in the near future. The Panel **recommended** that the Department ensure that compliance with SENDA should be achieved at the earliest opportunity.

C.6 *Effectiveness of Provision*

C.6.1 Relationship between Accounting and Finance and the School of Law

The students undertaking the BAL degree expressed a sense of frustration created by the status of the relationship between the Department of Accounting and Finance and the School of Law. From both the SER and discussions with the students, the Review Panel discerned that there appeared to be a lack of dialogue and synchronization between Accounting and Finance and the School of Law. Whilst aware of the differing nature of the content and methodology of their courses, the Panel considered that such perceptions among the student body were damaging and unsatisfactory. The Panel **recommended** that the Faculty of Law and Financial Studies should review the individual processes and requirements of both Departments in order to generate an environment of positive communication and cooperation thereby enhancing the student experience.

C.6.2 Team Teaching

From discussions regarding team teaching vs ownership of modules, it was evident that the Department's preference was to maintain a mainly single ownership method. Whilst the Review Panel appreciated the Department's view that, particularly at Levels 3 and 4, the research interests lent themselves to this method, the Department should consider the difficulties that this can create. It raised issues of sustainability if a member of staff fell ill, or there were staffing changes. It could also be perceived as encouraging junior staff to follow the teaching styles of their senior colleagues. Whilst this was not of itself necessarily a negative, under a team teaching approach there might be more scope for monitoring delivery and introducing, where useful, different methods of teaching and assessment. The Panel **recommended** that the Department review current team teaching practice and clarify the Department's objectives for using this method in the light of enhancing the student experience.

C.6.3 Teaching Staff Appointment

The Review Panel noted that staff turnover was high within the Department as a result of the dynamic market forces outwith the University. The Panel appreciated that the Department was reluctant to appoint non-research active staff in view of the link between the curriculum and research. However, the Panel considered that, as acknowledged by the Department, the situation was rather vulnerable, particularly in view of the fact that staff operated on an ownership rather than team teaching of courses basis. Therefore, in view of the wide range of courses, in particular Honours options, the Panel **recommended** that in the interests of continuity and for the purposes of ensuring staff maturity, both academically and administratively, the Department should consider the benefits that the appointment of a University Teacher member of staff might offer.

C.6.4 Probationary staff

The Review Panel met with four Probationary Lecturers to discuss their experiences of the University and the Department. All the staff concurred that they had a good all round relationship with staff and that there was a good integration of teaching and research, with an open arena for discussion. The staff also expressed satisfaction with the New Lecturer Programme and felt that, although intense, the current workload was manageable.

C.6.5 Graduate Teaching Assistants

From the Review Panel's discussions with the Graduate Teaching Assistants (GTAs) it was evident that there was no formal framework in place within the Department for the supervision and support of GTAs. Areas such as training and feedback from lecturing with regard to performance in tutorials and student comments did not appear to have been addressed. Additionally, attendance at the Learning and Teaching Induction course had not been undertaken by all the GTAs.

C.6.6 The Panel **recommended** that the Department should contact the Teaching and Learning Service to devise a structure to ensure that GTAs receive adequate training, supervision and feedback on their personal performance and development particularly in view of their role at the forefront of tutorials. The Panel also **recommended** that GTAs, in their role as part-time members of staff, should be included in staff committees and related activities.

C.6.7 Language skills of Probationary Staff and GTAs

The Review Panel was perturbed by the limited English language skills displayed by some members of the probationary and GTA staff, a view that was supported by student feedback forms. This was a serious concern particularly in view of their pivotal role in leading student discussion and comprehension. The Panel **recommended** that the Department should contact the English as a Foreign Language Unit to discuss arrangements for support and tuition for the staff members involved.

C.6.8 Library Resources

The Review Panel noted from discussions with students that there were some difficulties with the subject library such as accessing relevant books, the short loan system and defaced journals. Some of the student group made unfavourable comparisons with the Law subject library, and perceived it to be better equipped. Such problems were generic throughout the University; however, the Panel **recommended** that the Department address these issues with their subject librarian.

C.6.9 The Review Panel observed a number of frustrations expressed by undergraduate students regarding the research-only nature of the Wards Library, particularly in view of the perceived shortcomings of the main subject library. However, the Panel

appreciated that this was entirely outwith the Department's control due to the nature of the bequest connected with the Wards Library. The postgraduate students expressed the desire for longer opening hours of the Wards Library. The Panel understood that this particular difficulty would be resolved upon the Department taking up tenancy of the new accommodation.

C.6.10 IT

The Review Panel noted the difficulties encountered by students with regard to accessing IT resources. The Panel concurred with the Department's view that, despite the extra resources their relocation would bring, with the considerable increase in student numbers the proposed increase in IT provision would still be inadequate. Additionally, the Panel felt that the Taught Postgraduate students should have a dedicated postgraduate laboratory. The Panel noted the general difficulties that faced the Department in terms of outdated facilities and maintenance of equipment which had impacted on their teaching methods. Students had also been critical of the non availability of group work space and this had implications for the issue of learning objectives involving the development of teamwork. In view of the large classes that the Department had to teach, the Panel identified a need for better facilities for breakout groups and access to better facilities in general. The inadequacy of the existing staff accommodation should be resolved with the future relocation, however, the Panel were concerned about the impact the existing conditions had on the Department in areas such as teaching, staff morale, recruitment and retention. Therefore, the Panel strongly **recommended** that the Department and the Joint Faculties should discuss urgently their needs in relation to IT and accommodation with Estates and Buildings.

C.6.11 The provision of suitable lecturing accommodation was a general problem throughout the University and one that highlighted the fact that the long-term maintenance and upgrading throughout the University campus had fallen behind that of other institutions. The Review Panel **recommended** that while acknowledging budget constraints, the University review the issue of long-term maintenance.

D. The Maintenance and Enhancement of Standards of Awards

D.1 Maintenance of Standards

The Review Panel was confident that the Department was operating effective measures to maintain the standards of awards. The SER indicated that assessment procedures, external examiners' reports, grade profiles and student feedback were being monitored as required by the University.

E. The Maintenance and Assurance of Quality

The Review Panel was impressed by the Department's response to recent reviews and criticisms and with the impressive Committee structure that was now in place. The Department's Quality Assurance procedures were also impressive and care and attention had been paid to improving the Department's ACMR which was judged to be successful.

F. Enhancing the Student Learning Experience

The Review Panel considered that it was evident that the Department was continuously enhancing the student learning experience as demonstrated by its development of the BAccChat and the Virtual Classroom.

G. Summary of Key Strengths and Areas to be Improved or Enhanced in relation to Learning and Teaching.

Key strengths

- The Department offered an eclectic range of courses paralleling current practices and trends in the accounting and financial markets, but also predominantly research-led.
- The Department exhibited good internal communication processes with an excellent management structure of interlocking committees whereby most members of staff were encouraged to contribute, including New Lecturers.
- The Department, whilst having adopted a predominantly traditional teaching approach, had been pro-active in developing new and innovative methods of teaching (e.g. Accountancy Ethics).
- The Department (both academic and support staff) was reported to be approachable and supportive by its students.
- The Department should be commended for developing the innovative BAccChat and Virtual Class Room.
- The Department was to be commended for the high regard in which its various degrees were held.

Areas to be improved or enhanced

- The capability to handle postgraduate numbers at current levels given problems of language and facilities.
- Drop out rates, particularly in first year at undergraduate level.
- Supervision levels for undergraduate and postgraduate programmes which created pressures on time traditionally given over to research.
- Interaction with cognate departments in the Faculty.
- Staff development through retention and recruitment policies for the department.
- Framework for supervision and support of GTAs, and for integrating them more into the department as a whole.

Conclusions and Recommendations

Conclusions

The Review Panel commended the Department highly for the overall quality of its provision and for its conscientious approach to the students and to teaching in general at all levels. It also wished to commend the secretarial and administrative staff for their contributions.

The Review Panel commended the Department for its excellent management structure and the wide range of innovative research-led and leading edge courses. The Department should also be commended for the way in which it dealt with the difficulties that they have faced in terms of staff turnover, and their positive approach towards new Lecturers on probation.

The Review Panel would urge the Department to continue with its excellent work and also be aware of the more intrinsic problems of its own teaching and of the things that it can control.

Recommendations

Recommendation 1:

The Panel strongly recommended that the Department review the decision to make the dissertation for Level 4 students optional. (*Paragraph C.4.2*)

Action: The Head of Department

Recommendation 2:

The Panel recommended that the Department should contact the Teaching and Learning Service to devise a training programme for the Graduate Teaching Assistants. (*Paragraph C.6.6*)

Action: The Head of Department
Director of Teaching and Learning Service

Recommendation 3:

The Panel recommended that the Department should contact the English as a Foreign Language Unit to make arrangements for language support for the relevant staff members. (*Paragraph C.6.7*)

Action: The Head of Department
The Head of the English as a Foreign Language Unit

Recommendation 4:

The Panel recommended that the Faculty of Law and Financial Studies should review the individual processes and requirements of the Department of Accounting and Finance and the Department of Law in order to create an environment of cooperation and synchronization. (*Paragraph C.6.1*)

Action: The Dean of the Faculty of Law and Financial Studies
Head of the Department of Accounting and Finance
Head of the School of Law

Recommendation 5:

The Panel recommended that the Department should proceed with its proposals for 'warm-up' classes for international students prior to commencing their studies. (*Paragraph C.5.3*)

Action: The Head of Department

Recommendation 6:

The Panel recommended that the Department should liaise with the Student Recruitment and Admissions Service to identify other viable student markets for the Taught Postgraduate course and to aim at recruiting a more diverse student group. (*Paragraph C.5.3*)

Action: The Head of Department
The Head of the Student Recruitment and Admission Service

Recommendation 7:

The Panel recommended that the Department should consider the possibility of appointing a University Teacher member of staff in the Department. (*Paragraph C.6.3*)

Action: The Head of Department

Recommendation 8:

The Panel recommended that the Department and Joint Faculties should confer with Estates and Buildings to discuss its various requirements pertaining to IT and accommodation. (*Paragraph C.6.10*)

Action: The Head of Department/
The Deans of Law & Finance and Social Sciences

Recommendation 9:

The Panel recommended that the Department should review the relationship between the Honours modules offered, staff research areas and the high level of staff turnover. (*Paragraph C.4.1*)

Action: The Head of Department

Recommendation 10:

The Panel **recommended** that the Department review current team teaching practice and clarify the Department's objectives for using this method in the light of enhancing the student experience. (*Paragraph C.6.2*)

Action: The Head of Department

Recommendation 11:

The Panel also **recommended** that GTAs, in their role as part-time members of staff, should be included in staff committees and related activities. (*Paragraph C.6.6*)

Action: The Head of Department

Recommendation 12:

The Panel recommended that the Department should revise the Course documentation for students to reflect the assessment format of the new Code of Assessment. (*Paragraph C.3.1*)

Action: The Head of Department

Recommendation 13:

The Panel recommended that the on-line International Student Handbook should be updated to reflect a reasonable account of living costs. (*Paragraph 5.6*)

Action: The Head of the Student Recruitment
and Admissions Service

Recommendation 14:

The Panel recommended that the Department should continue to monitor the performance of BAL students, particularly in view of the raised entry requirements. (*Paragraph C.5.7*)

Action: The Head of Department

Recommendation 15:

The Panel recommended that the University should review its procedures for assessing and authenticating proffered certificates of foreign students' language skills. (*Paragraph C.5.5*)

Action: The Head of Student Recruitment and Admissions Service

Recommendation 16:

The Panel recommended that the Department should further investigate developing a Distance Learning agreement with an overseas partner. (*Paragraph C.4.3*)

Action: The Head of Department

Recommendation 17:

The Panel recommended that the Department should ensure that the Virtual Class Room package becomes fully compliant with SENDA for the partially sighted. (*Paragraph C5.12*).

Action: The Head of Department

Recommendation 18:

The Panel recommended that the Department should liaise with the Student Recruitment and Admissions Service regarding the follow-up postal questionnaire for those students who 'drop-out' of the course. (*Paragraph C.5.9*)

Action: The Head of Department
The Head of the Student Recruitment and Admissions Service

Recommendation 19:

The Panel recommended that the Department should address the pertinent issues regarding the library with their subject librarian. (*Paragraph C.6.8*)

Action: The Head of Department /The Subject Librarian

Recommendation 20:

The Panel recommended that the Department should review their tutorial provision for postgraduate students and should liaise with the Faculty of Social Sciences re their training programme for postgraduate students. (*Paragraph C.5.2*)

Action: The Head of Department

Recommendation 21:

The Panel recommended that the Faculties of Law and Financial Studies and Social Sciences ensure the availability of sufficient funds in order to make the Virtual Class Room package available to other departments at the earliest opportunity. (*Paragraph C.5.11*)

Action: The Dean of Law and Financial Studies
The Dean of Social Sciences

Recommendation 22:

The Panel recommended that while acknowledging budget constraints the University should review the issue of long-term maintenance throughout the campus. (*Paragraph C.6.11*)

Action: Senior Management Group/The Head of Estates and Buildings
Vice-Principal for Estates

Recommendation 23:

The Panel recommended that the Department prepare Programme Specifications for all programmes, making explicit the aims of the programmes. (*Paragraph C.1.2*)

Action: The Head of Department

Recommendation 24:

The Panel recommended that the University should be aware of festival periods for overseas students. (*Paragraph C.5.8*)

Action: The Head of Senate Office
The Head of the Registry

Prepared by: Janet Anderton, Senate Office

Last modified on: Friday 4 June 2004