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\(^1\)

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.

Response from Business School:

The Departmental Programmes of Teaching, Learning and Assessment report of the Review of Accounting and Finance, which was held on 24th and 25th of February 2010, has been carefully considered and extensively discussed by the Accounting and Finance Undergraduate Studies Committee, the Postgraduate Studies Committee, and the Accounting & Finance Subject Group Committee.

Since the Departmental Programmes of Teaching, Learning and Assessment review was undertaken, the Department has become a Subject Group within the Business School. Therefore, within this reply we will refer to ourselves as a Subject Group.

The Accounting and Finance Subject Group’s response to each of the review panel’s recommendations is set out below.

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\(^1\) Recommendations will be re-directed, as appropriate, once roles in the new University structure have been finalised.
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**

Subject Group Response:

Course documentation, including ILO’s, has been reviewed and subsequently the Accounting & Finance Subject Group Committee has decided that staff are required in the first lecture of each course to discuss the ILO’s with the students.

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**

Subject Group Response:

The Accounting & Finance Undergraduate Studies Committee, on which a large number of undergraduate class representatives are now members, is currently undertaking a major review of the BAcc degree. A review of assessment methods is being undertaken as part of the ongoing degree review, and this will include an examination of student views on assessment and feedback. Students are being consulted at every stage of the review, and once the major review has reached proposal stage, a staff-student meeting will be held to consider student views on the proposals before they are formally passed for adoption.

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**

Subject Group Response:

Accounting and Finance is currently undertaking a full review of the BAcc degree. This includes a review of all assessment methods, their use across the degree and within levels, their weightings as part of final course marks, their relation to learning outcomes and teaching methods, and their relation to employability skills development, and taking into account student views and professional accreditation requirements. The role and extent of the use of group work will be reviewed as part of the overall review of assessment methods.
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

Subject Group Response:

The distribution of honours classification has been discussed at length at the Undergraduate Studies Committee and the Subject Group Committee. The Subject Group Committee has adopted and amended the process of second marking and monitoring of grade profiles. Course coordinators are now required to write a short report and comments on the overall performance of students for individual courses. This report together with a sample of scripts and a detailed course grade profile will be considered by the second marker and subsequently the external examiner. The second marker is required to comment on the level and distribution of grades for the course.

The reports and grade profiles of each course will be formally considered by the exam board to review the distribution of grades for individual courses before the consideration of results of individual students. The overall distribution of honours classifications will similarly be considered by the exam board before considering the classification of individual students.

While the Subject Group does not believe the issue of the honours classification distribution reflects difficulties with the implementation of the Code of Assessment, it should be noted that the external examiners tend to find the Code of Assessment cumbersome and confusing. They also feel that the code of assessment is biased towards awarding higher grades as the A grade has 5 secondary bands while other grades have only 3.

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

Subject Group Response:

The Subject Group has discussed how best to distribute useful formative assessment feedback. Coursework submission dates have been reviewed, to ensure feedback on coursework is always provided prior to the exam. Coursework is now marked, and feedback provided to students, in no more than three weeks after submission, and prior to the examination.
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**

Subject Group Response:

We have reviewed documentation from the Learning and Teaching Centre, and we have in particular found the paper on the First Year Experience produced by the QAA useful. We are already incorporating some of the ideas into the BAcc, including extending induction into the first semester of the first year. We shall consider the paper more thoroughly as part of the BAcc review.

The subject group has piloted the use of oral feedback on two courses, with the lecturer recording comments on each project and the voice files sent to students. However, while students welcome oral feedback, the process is costly in terms of staff time. We will continue with this pilot, while evaluating the effectiveness of the provision of oral feedback.

Response – Acting Head of Academic Development Unit

Elspeth Napier (Senior Adviser/University Teacher) contacted the Learning and Teaching to request some advice relating to types of feedback and technological support. Both Lorenzo Vigentini (Academic Development Unit) and Kerr Gardiner (Learning and Technology Unit) has responded to this request with advice.

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**

Subject Group Response:

The recruitment literature has been revised, to make it clear that our taught postgraduate courses incorporate both theory and practice, while being research-led. The PGT coordinator also meets regularly with RIO to prime them on the nature of our courses and to make sure recruitment agents are appropriately advised. The Business School is in the process of revising its web pages, and further information regarding the research-led nature of our PGT degrees will be incorporated in the new web pages.
Response – International Director & Head of Student Recruitment

RIO is leading a project – facilitated by Corp Comms – to allow greater information on course modules to be uploaded onto the website and the A-Z programme listings. This is due to complete in July 2011 and will address the issue raised.

Similarly, the content of the PGT prospectus is being rewritten to allow for greater clarity. This will be for publication in August 2011

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

Subject Group Response:

As part of the BAcc review we are considering changing the honours options from 15 to 20 credit courses, allowing honours students to cover subjects in greater depth while becoming less stretched across a wide range of subjects.

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

Subject Group Response:

Honours options are as far as is possible taught by staff who have a research interest in the topic being taught. By moving to 20 credit courses, subjects can be covered in more depth, thus allowing staff to incorporate a larger element of research in the courses.

Response: Acting Head of Academic Development Unit

I haven’t heard from the Head of subject, Jo Danbolt yet, but have put an email out today [20 April 2011] inviting Jo to get in touch and also sending some enhancement theme resources which might assist in subject area discussions.

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

Subject Group Response:

We have started to experiment with using PhD/GTA’s for honours tutorials and for assessment. This has worked well, and we aim to expand the use of GTAs for honours
tutorials and assessment as we increase the number of PhD students.

**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

**Subject Group Response:**

The Undergraduate Studies Committee has been in discussions with other subject groups including Management and Economic and Social History regarding alternative forms of dissertations. Examining the working practices of other subject groups, it appears there are management issues to consider in making alternatives to the dissertation available to students, and it is not clear that the alternatives will have a positive impact on staff workloads. Whilst we are still considering alternatives we have not yet identified what we believe is a suitable alternative to the Undergraduate dissertation.

**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

**Subject Group Response:**

While the DPTLA panel recommended that PGT student numbers should be maintained at present levels and not increased (we had approximately 170 PGT students at the time of the review in 2009-10), the number of PGT numbers is very difficult to control, and the number of PGT students doubled to approximately 340 in 2010-11. The large increase in PGT student numbers has put the subject group under severe strain. While we have been recruiting new staff, the student:staff ratio has increased to 34, even after recent appointments. These levels are unsustainable. We are due to advertise further posts shortly, and it is essential that further appointments are made, to bring the SSR level down to manageable levels.

The Subject Group is trying to diversify its international student population, for example with recent collaboration agreements with St Petersburg State University and with The Finance Academy in Moscow, and we are in discussions with a university in Armenia about establishing a similar double-degree programme. Colleagues have also made recruitment trips to India and Africa. However the PGT student population is still dominated by the Chinese market. The Subject Group will continue to liaise with RIO on PGT student recruitment. RIO has advised that there can be a 2-3 year lead time to develop a new student market, as has been evidenced by the developments with Russian
There are currently ten home and EU students on the Accounting & Finance PGT programmes. The Subject Group are actively trying to encourage more home students to remain for PG degrees by offering a 10% reduction on fees for a second degree within the 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

Subject Group Response:
The Subject Group have organised a number of guest lectures and seminars to which both Undergraduate and Postgraduate students have been invited. The seminars have also been open to students from other subject areas, including Management, Economics and Law. Recent lectures have included speakers from Barclays’ Wealth, Morgan Stanley, the former Head of the UK Financial Reporting Council and now Head of International Audit at AVIVA, the former CEO of Hanson PLC, as well as talks by ACCA, CIMA and CFA. Feedback from students who have attended these seminars has been very positive.

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

Subject Group Response:
The high employability rates are highlighted in the information for Applicant and Open Days. The Subject Group’s website is currently being redeveloped, and information on employability rates will be incorporated in the new material.

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

Subject Group Response:
Limited space continues to be an issue, and becoming more so with ongoing expansion in the number of staff. There was discussion of the allocation of the former West registry to Accounting & Finance, but this has been developed for much needed PGT teaching
space. We are continuing discussions with the Head of School and the Director of Estates and Building, but we have not yet been able to find office space nearer the West Quadrangle premises to accommodate the postgraduate research students.

**Response – Director of Estates and Buildings**

Estates are happy to receive a request from the Head of College to identify alternative space for the PhD students in Southpark. As an alternative the College may consider relocating PhD's to accommodation within the College.

**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**

**Joint Response: Subject Group Response/Head of College of Social Sciences**

Since the DPTLA review the Subject Group has recruited one Professor and three Lecturers but has also lost one Professor and one University Teacher. We have recently appointed another two Lecturers and one Senior Lecturer, and further posts are to be advertised shortly. Our subject area suffers from high staff turnover and a highly competitive labour market, making recruitment difficult. Staff planning is also complicated by the increasing but uncertain number of PGT students.

**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**

**Subject Group Response:**

The Business School is in the process of developing a Work Load Model as a further development of Accounting and Finance’s model. The model will incorporate Teaching, Administration and Research. The model is currently being piloted to ensure its relevance. The Business School Executive is acutely aware that the Model, once implemented, will require regular review to ensure its continued relevance.

**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**
Subject Group Response:
The Subject Group operates close monitoring and mentoring of probationary staff and protects their work load during their probation period. Despite the staff shortages we have been able to protect probationary staff work loads.

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**

Subject Group Response:
Following the review panels recommendation all GTA's are now invited to attend the Subject Group's Committee meetings.

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**

Subject Group Response:
We agree with the recommendation that University Teachers should be given time for development. In the new Business School Work Load Model being developed, University Teachers may be given an allowance up to 100 hours for Scholarship development based on the merit of each case. One of our University teachers has completed the taught element of a university Ed D and is now proceeding to the thesis stage.

Response: **Director of Human Resources**
The criteria for University teachers' promotion is detailed at:
http://www.gla.ac.uk/services/humanresources/policies/p-z/promotion/promo2010-11/acadcareer/ This is fairly comprehensive.
We have no evidence that their promotion practice differs in any major respects from that of other academic staff - only the criteria differ. Clearly, if criteria are based on a necessarily narrower base, there are fewer areas to take account of, and scholarship needs careful evaluation to ensure it does meet the criteria. Nevertheless the standard is consistent across all 3 areas of staff.

The VP Research is currently heading up a project on workload models: the College's/School's academic management should ensure an appropriate variant of workload is introduced and the opportunity for this is now. I would also expect the College HR manager to have a role here.

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

Subject Group Response:

We fully accept the recommendation of the panel and feedback on action taken is now a standing item on the agenda at the staff:student liaison committee meetings.