

# Independent Panel Report on a Provider's Programme Review

<b>Provider</b>	Dublin Business School (DBS)
<b>Programme(s) Reviewed</b>	Bachelor of Arts (Honours) in Accounting and Finance

## Independent Panel Members

<b>Name</b>	<b>Role on Panel</b>	<b>Affiliation</b>
Ronnie Harrison	Chair	Head of Quality and Academic Affairs for Open Training College
Mary Jennings	Report Writer	Independent Consultant
Dr Fabrice Rousseau	Academic	Associate Professor and Deputy Head of School of Business in Maynooth University
Michael Shovelin	Academic	Lecturer in ATU
Laura Lane	Industry representative Dublin	FDC Group
Michaela Waters	Student representative Dublin	Studying with Chartered Accountants Ireland
Mohamad Faizal Bin Abdul Fatah	Industry representative Malaysia	Partner, AdamCo, Malaysia
Mohd Hafiz Bostamam	Learner representative Malaysia	Aftaas Higher Education Institute

All members of the independent panel declared their independence of DBS and that they have no conflict of interest

## Part 1. Introduction

The Bachelor of Arts (Honours) in Accounting and Finance (BAAF) has been an important programme in the suite of accounting and finance programmes offered by Dublin Business School (DBS) for many years. The BAAF is a transnational programme approved by QQI to be offered in Ireland and Malaysia. The programme is currently validated on the National Framework of Qualifications (NFQ) at Level 8 and consists of 180 credits under the European Credit Transfer and Accumulation System (ECTS), and the standard of knowledge, skill or competence to be acquired by the learner on this programme has been validated against the QQI Business Award Standards.

Since its inception BAAF programme has been designed to achieve the maximum number of exemptions available for any Level 8 programme from the professional accounting programme offered by the Association of Chartered Certified Accountants (ACCA). This has been achieved by aligning the learning outcomes and syllabus of the BAAF to the main capabilities and syllabus of the ACCA professional qualification. The continuation of these exemption arrangements with the ACCA are of great value to learners, therefore it remains a key objective for the revalidated programme. DBS also wishes to, in so far as possible, to retain or maximise the number of exemptions available to BAAF graduates from the prescribed accountancy bodies. In addition to the ACCA exemptions, graduates from the BAAF programme also qualify for exemptions from the following prescribed accountancy bodies (PABs) professional programmes:

- Chartered Accountants Ireland (CAI)
- Chartered Institute of Management Accountants (CIMA)
- Institute of Certified Public Accountants in Ireland (CPA)
- Association of International Accountants (AIA)

The only prescribed accountancy body where there are currently no exemptions available to graduates from the BAAF is that offered by the Chartered Institute of Public Finance and Accounting (CIPFA). During the lockdown CIPFA had stopped accepting applications for the inclusion of additional programmes in their exemptions database but have recently started to accept applications from providers to have their programmes assessed for exemptions. DBS is currently in the process of preparing an application for exemptions from the CIPFA programme.

The QQI document titled “Programme Review Manual HET 2022” provides guidance on the process to be employed when undertaking a programme review. DBS have embedded the requirements outlined in the guidance. To this end, the overall purpose of the review has been to:

- i. Identify the strengths of the programme as it has operated since the previous revalidation.
- ii. Uncover areas requiring improvement, and to revise the programme such that it includes any of the identified areas.
- iii. Gain backing from an independent source for the findings of the review and the amendments that are proposed for the programme.

The review has been structured to identify areas of the programme requiring development, modification or where needs that did not previously exist have emerged. This was achieved by undertaking a wide-ranging consultation and research exercise that included, but was not limited to:

Obtaining feedback from:

- Students on the programme
- Graduates of the programme
- Lecturers on the programme
- Representatives from industry
- Reviewing developments in the broad accounting and finance landscape since the previous revalidation
- Undertaking a gap analysis between the BAAF and the ACCA professional accounting programme
- Examining employment opportunities in existing and emerging sectors of accounting and finance
- Assessing the preparedness of the BAAF graduates for work

This process provided DBS with an opportunity to assess the programme to ensure that:

- The programme is appropriate to the needs of the learner and that learners are facilitated to learn in a supportive and effective learning environment.
- The programme achieves its objectives, responding to learner needs and the emerging needs of society more broadly.
- Learner workload is appropriate.
- Progression and completion of the programme by learners is based on learner achievement of the learning outcomes at the required standard.
- Assessment procedures are effective in establishing that the learner has developed the required programme knowledge and skills.
- The content of the programme is updated to consider changes in the domain, the delivery modes are appropriate to the programme and that the learners are informed and supported on all aspects of the programme.
- The programme team and college wish to maintain the principal content alignment with the ACCA professional accounting qualification, aligning with the programmes of the PABs.
- Feedback from industry and other stakeholders is received and informs the content of the programme design during the revalidation.
- The quality assurance arrangements are appropriate to the specific needs of the BAAF.

## Part 2. Evaluation Process

### 2.1 Documents Supplied to the Panel

	<b>Document Type</b>	<b>Document Name</b>
1.	Review	Programme Review Report
2.	Programme document	Programme Document
3.	Terms of Reference	Terms of Reference for Programme Review: Bachelor of Arts (Honours) in Accounting and Finance
4.	Fund arrangement	PEL Fund Arrangement BAAF
5.	Cover letter	DBS PEL Cover Letter
6.	Legal document	DBS Deed of Guarantee
7.	Legal document	PEL Fund Arrangements
8.	Supporting documentation	Learner feedback
9.	Supporting documentation	Appendix 1: Handbooks
10.	Supporting documentation	External Examiner Reports
11.	Supporting documentation	Exam papers
12.	Supporting documentation	Enrolment progression graduate data
13.	Supporting documentation	Board of Studies
14.	Supporting documentation	Attendance data
15.	Supporting documentation	Syllabus gap analysis
16.	Supporting documentation	Appendix 4 Modules document
17.	Supporting documentation	Certificate of Validation
18.	Supporting documentation	Independent Validation Report 2018
19.	Supporting documentation	Response by DBS to IER 2019
20.	Supporting documentation	Programme Review Report 2019
21.	Supporting documentation	Appendix 6: 5 Year Financial Plan 2024
22.	Supporting documentation	Appendix 4: Info on BAAF Website Malaysia
23.	Supporting documentation	Self-evaluation: DBS on BAAF
24.	Supporting documentation	Appendix 3: Programme Team
25.	Supporting documentation	Appendix 2: Modules and Assessment Document
26.	Supporting documentation	PPT by KPTM on background to organisation
27.	Supporting documentation	Appendix 7: Blended QA
28.	Supporting documentation	Graduate Attributes Soft Skills Matrix

## 2.2 Provider's Representatives Met

	<b>Person</b>	<b>Role / Job Title</b>
	<b>DBS</b>	<b>Dublin</b>
1.	Andrew Conlan-Trant	DBS President
2.	Lori Johnston	Academic Dean
3.	Richard O'Callaghan	Academic Director
4.	Richard Bradley	Director of Studies, Malaysia
5.	James Browne	DBS faculty
6.	Gracie Moloney	Assistant Academic Director
7.	Seamus Coogan	Acting Faculty Manager
8.	Shane Mooney	Head of Student Experience
9.	Darragh Breathnach	Registrar & Director of Campus Operations
10.	Emma Balfe	Head of Teaching Delivery and Content Production
11.	Grant Goodwin	Assistant Registrar
12.	Amy Hayes	Programmes Manager, DBS note-taker
13.	Irina Vorona	Graduate
14.	Clive Boland-Tan	Graduate
15.	Franco Simion	Graduate
16.	Ben Tiernan	Student, (Full Time, year 2
17.	Stephen James Heffernan	Student (Full Time, Year 2 )
18.	Eleanor Dolphin	Student (Part Time, Year 3)
19.	Loris Sellitto	Student (Full Time, Year 2)
20.	Cristina Baclanov	Student (Full Time, Year 2)
21.	Nicholas Kelly	Acting Faculty Manager
22.	Adam Crowther	Student Services Manager
23.	Andrew Mulligan	Careers Office
24.	Marina Nunes	Reader Services Manager
25.	Francesca Knight	Head of Academic Operations
26.	Sarah Sharkey	Student Engagement Officer
27.	Tanya Balfe	Admissions Manager
28.	Stephen Dunne	Lecturer
29.	Heikki Laiho	Lecturer
30.	Keelin Lee	Lecturer
31.	Paul Lydon	Lecturer
32.	Michelle O'Connor	Lecturer
33.	Darina Reilly	Lecturer
34.	Derek Reynolds	Lecturer
35.	Sharon Sheehan	Lecturer
36.	Georgina Skehan	Lecturer
37..	Paul Walsh	Lecturer
38	Ray Whelan	Lecturer
	<b>KPTM</b>	<b>Bangi, Malaysia</b>
39.	Ku Mohd Akhir Ku Saad	Bangi Director
40.	Hasniah Ismail	HQ Deputy Director
41.	Azwana Haji Abdul Rahman	Bangi Deputy Director Academic
42.	Zulkifli Mohd Sidek	Bangi Deputy Director Services
43.	Inazlina Musa	Bangi Deputy Director Student Affairs

44.	Rasidawati Hj Shamsudin	Bangi Dean Accounting
45.	Mazliha Jumahat	Bangi Chief Assistant Director Finance
46.	Rosima Musa	Bangi Registrar
47.	Noraini Hashim	Bangi Head of Department Accounting
48.	Farid Nazman	Bangi Head of Department English
49.	Nurizwa Baizura Izuddin	Bangi Head of Programme
50.	Anisa Mohamad Yunos	Bangi Assistant Director Counselling
51.	Norazizan Omar @ Othman	Bangi Assistant Director Library
52.	Syahirah Md Nor	Tax variant Lecturer
53.	Fatimah Abdul Wahab	Law variant Lecturer
54.	Zulkifli Mohd Sidek	Bangi Deputy Director Services

### 2.3 Description of evaluation process

The panel reviewed the documents provided by DBS. Panel members provided initial feedback in advance of the panel meeting called to discuss these and prepare for the separate review session held on 7<sup>th</sup> February with the DBS team. The panel made several recommendations on the process as outlined in this section of the document. The review session was held in advance of the programme reviews held in Malaysia and Dublin

#### **Recommended changes to the programme**

Following the review of the BA (Hons) in Accounting and Finance, the programme review team recommends some changes to the existing programme. The programme has worked well and has been positively reviewed by current learners, recent graduates and industry stakeholders. However, in order to keep the programme at the highest standard possible the following recommendations are put forward in the revalidated programme.

Firstly, a greater focus on technical academic skills was recommended by programme lecturers. To achieve this, a new module, Foundational Academic Skills, has been developed. This module will focus on preparing learners with the skills they need to successfully complete the programme, such as academic writing skills, referencing, and research skills. This, alongside the updating of the assessment strategy for the Capstone module, are the two largest changes to the programme. The updating of the Capstone module now focuses on learners building a business plan, which draws on an array of skills they have developed throughout the programme.

Other small changes have been put forward, such as updating certain module learning outcomes. A detailed review of proposed changes is set out in Section 7 of the Programme Review Document.

## Part 3. Panel Findings on Provider Programme Review Report

The following is the panel's commentary and recommendations on the provider's programme review report. It follows the section structure of the report in headings and in sequence.

### Section A. Context and Terms of Reference for the Programme Review

#### Commentary:

The context and terms of reference for the Programme Review were clearly stated. The programme is a **transnational programme** that has been delivered in collaboration with **Kolej Poly-Tech MARA (KPTM)** at their **Bangi Campus in Malaysia**. **MARA** (Majlis Amanah Rakyat) is an agency of the Malaysian Government charged with delivering secondary and tertiary education across Malaysia, as well as providing sponsorship to learners pursuing studies internationally.

This programme has been running on a transnational basis for almost a decade in its current form, and a **new agreement** to extend the transnational offering **for an additional 5 years** was completed between MARA, KPTM and DBS in the Summer of 2023.

It was clear to the panel that DBS had undertaken a thorough review of the programme as it operated in both the DBS Dublin campus and the KPTM campus, Malaysia, in accordance with the terms of reference set out. The documentation provided to the panel was of a high standard and the team actively engaged with the panel at the review session. The panel has made some specific comments and recommendations in relation to specific sections of the report; these are set out below under the relevant headings.

#### Recommendations:

N/A

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### Section B. Provider Information and Programme Context

#### Commentary:

The Programme Review document provided comprehensive information on the provider and the context for the programme. This included the aims and objectives of the programme, details on the target audience, information on the roles and background of faculty involved and the range of facilities available in both locations, Dublin and Malaysia. It also provided as information on how the programme is managed and the quality assurance system used.

#### Recommendations:

N/A

## Section C. Baseline qualitative and quantitative information

### Programme Data Overview

*This section will include the panel's views on any or all of the following topics covered in the provider's review report: Applications, Enrolment, Attrition Transfer and Progression, Award Classification and Graduate Destinations*

#### **Commentary:**

DBS provided comprehensive baseline qualitative and quantitative data on the programme in relation to the above topics. The panel noted in page 42 of the Programme Review that the exam pass rates are quite low for the academic year 2022/23 across the three stages for the full-time cohort in the Dublin campus. In discussion with the panel, DBS indicated that, in accordance with advice from ACCA, the exams returned to a closed book/proctored exam format in that year, with little time to prepare learners for this type of exam. With a cohort familiar with online examinations during the COVID period, the unfamiliar format proved to be quite stressful for students, with a resultant drop in pass rates. The team indicated that where learners experienced real difficulty, they were given the opportunity to repeat or defer.

The Malaysia team indicated that the switch to proctored exams had also been difficult for those in the KPTM campus.

It was stated that, since this type of exam would now be the norm, DBS said that this is communicated to learners from the start so that they are better prepared.

The panel noted that class attendance in KPTM is mandatory and is recorded at around 90%. It was noted that learners who do not have full attendance are not permitted to sit exams.

Attendance is not mandatory in the Dublin campus, and it was noted that attendance figures vary considerably. The panel read in the Programme Review document that DBS is currently looking at an updated attendance tracking platform whereby there will be integration of tracking on-campus and online attendance (where applicable). DBS also informed the panel that, currently, learner attendance and engagement is regularly monitored, beginning after 6 weeks in term 1, and a number of interventions may be put in place as appropriate. These range from a review of actual progression, not just attendance, provision of extra supports to learners deemed to be at risk of dropping out or issue of warnings about non-compliance with visa requirements. It was not sufficiently clear to the panel at what point interventions were made – whether these were when attendance indicated a 50% attendance rate, which seemed to be quite low, or under 65% or how these rates compare to other similar colleges. The panel made the following recommendation in this regard.

#### **Recommendation:**

It is recommended that DBS reconsider at which point interventions are made in terms of attendance level and consider benchmarking these against other similar third level institutions.

#### **Commendation**

The panel commends DBS for the breadth and depth of its qualitative and quantitative information and its interpretation.

The table in section 3.1.5.2 of the review document indicated that the programme is delivering work-ready graduates who are able to secure employment shortly after graduation. In further

comment and analysis the document (p57) indicated that *“The 20% of learners who remain unemployed within the first 9 months following graduation indicate a potential need to support learners in their progression into career opportunities.”*

It was not sufficiently clear to the panel how DBS intend to address the need to support this cohort of graduates. The panel was informed that supports for learners included a careers’ service, which highlighted job opportunities. Support is also provided in the preparation of CVs and assistance in navigating platforms such as LinkedIn and developing skills such as networking. These are delivered through the Student Services team.

DBS also stated that, having consulted with industry leaders about the desired graduate attributes, it had developed a non-credit bearing programme, the Graduate Work Readiness Programme to assist learners to prepare for work, through understanding their own abilities and having the opportunity to develop skills in communication, teamwork and other topics. This online, asynchronous course of 21 sessions, includes self-testing on skills, seminars with industry leaders and short courses on skill development. It was further stated that DBS is now looking at how some of these topics may be incorporated into the formal, credit-bearing programme, which make them more attractive for learners.

The panel acknowledged these service and initiatives and recommended that DBS undertake an audit of their effectiveness to understand how learners might be further prepared to enter the workplace when they graduate.

**Recommendation:**

It is recommended that DBS undertake an audit of interventions to assess their effectiveness in supporting graduates find employment upon graduation.

## Programme Delivery and Teaching & Learning Strategies

*This section will include the panel’s views on any or all of the following topics covered in the provider’s review report: Physical Facilities and Resources, Timetabling, Learner Workload, Attendance, Teacher Learner Ratios, Community of Practice Learning, Teaching and Learning Strategies, Learning Outcomes achieved, Assessment Strategies.*

**Commentary:**

**Assessment strategy – group work**

At the review, the question of how group projects are assessed was discussed. DBS indicated that there was a policy on group projects with between 10-20% of marks allocated to individual effort. Learners were informed of the protocols and issues involved, including, for instance, the need for individual contribution to a team and how this is monitored and accounted for in marks allocated to individuals. DBS indicated that the use of reflective journals, where individual record their own contribution, use of a peer WhatsApp platform and minutes of team meetings that demonstrated individual/teamwork were used to identify individual contribution. Where it had been identified that an individual was not making an equal effort, this was reflected in the assigned mark.

At the review, it was said that further guidance on marking of individual contribution would be welcomed by the KPTM team.

In any case, the panel is of the view that in group projects, recognition of individual achievement should be an equal or higher proportion of the grade than the group work and recommended that DBS review the process to ensure that this is the case. The panel also recommended that the group work policy be standardised and communicated to all stakeholders.

**Recommendations:**

It is recommended that recognition of individual achievement should be an equal or higher proportion of the grade than the group work.

It is recommended that DBS standardise their group work policy and communicate it to all stakeholders.

***Work placement option***

It was acknowledged by the panel that, given the alignment of the programme curriculum with the requirements for ACCA exemptions, there might not be room for work placement on the programme. It was noted that, for instance, feedback from learners and from industry indicated that work experience was a valuable way to prepare graduates for the workplace. DBS informed the panel that they had considered a placement option but had come to the conclusion that it was not feasible over a three-year degree. The panel suggested that DBS might review and reconsider this and provide an option for work experience or internships.

**Recommendation:**

It is recommended that DBS consider having an optional work placement/internships as part of the programme.

***Development of Academic Scholarship***

The panel noted that in its SWOT analysis, DBS had identified a potential weakness, whereby learners' scholarship skills need to be further developed. Success of transnational delivery had been driven through legacy institutional knowledge and individual roles as opposed to fully systematised processes and this needed further consideration. The new module 'Academic Foundational Skills' has been developed as a core part of the programme to address this weakness aimed at improving learners' scholarship skills and help them succeed throughout the programme.

**Commendation**

The panel commends DBS for the inclusion of the Academic Foundation Skills module as a core part of the programme. It is designed to improve learners' scholarship skills and help them succeed.

## Section D. Evaluation of the programme by stakeholders

### Evaluation by current learners and graduates of the programme

#### **Commentary:**

The panel was informed that consultation with current learners on the programme had taken place, in the main, through facilitated focus groups. In general, the second- and third-year students are satisfied with the programme. The panel sought further information at the review session on the broad issues that arose for learners as these had not been sufficiently outlined in the review document. DBS indicated that these ranged from minor complaints about catering facilities to requests for more speedy feedback on assignments to issues with delivery of teaching. In the latter case, DBS indicated that there were clear processes in place to review individual performance- if deemed necessary- in conjunction with the Academic Director and Faculty Manager. In general, DBS said that, where appropriate, learners were informed that action was taken to address concerns raised, without breaching confidentiality or fairness.

It was reported that learners are invited to complete a survey after each module and any feedback received is taken into account in reviews by the programme team. DBS also receive feedback on an ongoing basis through the system of trained class representatives who provide a conduit for learner concerns.

The panel considered that it would be helpful for DBS to more fully outline how the feedback loop with students is closed on any issues arising as this was not sufficiently clear in the review document.

#### **Recommendation:**

It is recommended that as part of Programme Review process that DBS provide more information on learner feedback, module feedback and to identify in more detail how the feedback loop is closed.

### Evaluation of the programme by Staff

#### **Commentary:**

It was stated that programme staff participated in the review process. Feedback informed some of the proposed changes to the programme, which are minor. There was reference to 'table 1' in the document which had a summary of the feedback from staff; this was not included in the final document reviewed by the panel.

#### **Recommendations:**

It is recommended that all tables referred to in the document on staff feedback on the review process are included in the document for reference.

## External Examiner Feedback

### **Commentary:**

In general, the panel found that the External Examiners' reports indicate that, overall, the programme met the award standards set by QFI, the learner achievements were at a comparable level with learners from other Higher Education Institutes and the assessment process measure learner achievement rigorously and fairly against the intended programme outcomes.

The panel did note however, that the External Examiner had indicated that DBS had not always been responsive in answering queries in a timely manner and this impaired the work involved. There was also some criticism around the process of induction and providing information on topics such as clarity on the marking scheme.

At the review session, DBS acknowledged the issues around timely communication and indicated that, at an institutional level, the process of working with the External Examiner and the External Exam Board had been reviewed and streamlined to eliminate such issues arising in the future. Staff training had been provided to ensure all involved – the Director of Campus Operations, the Exam Team and the Academic Team – were coordinating their efforts in relation to examinations, including liaison with the External Examiner. DBS informed the panel that they had recruited new External Examiners and had had several meetings and onboarding sessions to agree a joint process with them.

In further discussion with the Programme Team, it was reported that while the Academic Director is tasked with taking action on issues raised by the External Examiner, it may be the case that feedback is not provided to individual lecturers, except, perhaps, on an informal basis. The panel recommended that this process be formalised to close the feedback loop from examiner to lecturer. In addition, the panel indicated that the External Examiner should have sight and sign off of the final exam paper. Currently, this may not happen if minor adjustments, such as typographical errors are made.

### **Recommendations:**

It is recommended that External Examiners have sight of final, uploaded exam paper and their final agreement is noted.

It is recommended that there is a formal process put in place for lecturers to receive relevant feedback from the External Examiners' reports in order to close the feedback loop.

### **Commendation**

The panel commended DBS for the External Examiner template which was considered to be clear and comprehensive.

## Section E. Programme Quality Assurance

### Complaints, appeals and commendations

#### **Commentary:**

N/A

#### **Recommendations:**

N/A

### Quality Assurance Systems and Processes

#### **Commentary:**

The panel highlighted a particular aspect of the Programme Review which demonstrated that while DBS had clearly identified areas that needed to be addressed, it was not always clear in the review document itself how DBS proposed to address the ensuing implications for the development of the programme. Some of these have been highlighted in this report. For instance, DBS identified that action was needed to address the needs of the 20% of graduates who were unemployed 9 months after graduation, but it was not clearly outlined in the review how this would be actually done. Similarly, the issue of timely response to queries by the External Examiner was identified, but how this was to be resolved was not in the review itself. It is acknowledged that, at the review session itself, DBS did outline many of the actions that had since been put in place. Similarly, there was insufficient detail on the feedback from learners in the document and it was therefore difficult for the panel to fully understand the process involved and any implications for changes to the programme that might have arisen.

There was no summary, for instance, of all the issues raised in the review and how DBS planned to address these in a planned, consistent manner. These include:

- Reconsider at which point interventions are made in terms of learner attendance level and consider benchmarking these against other similar third level institutions.
- Consider recognition of individual achievement should be an equal or higher proportion of the grade than the group work, standardise their group work policy and communicate it to all stakeholders.
- Consider having an optional work placement/internships as part of the programme.
- Provide more information on learner feedback, module feedback and to identify in more detail how the feedback loop is closed.
- All tables referred to in the document on staff feedback on the review process are included in the document for reference.
- A formal process be put in place for lecturers to receive relevant feedback from the External Examiners' reports in order to close the feedback loop.
- External Examiners have sight of final, uploaded exam paper and their final agreement is noted.
- Audit the interventions currently in place to deal with 20% of graduates who are not in employment after 9 months to assess their effectiveness

The panel made the following recommendation:

**Recommendation:**

It is recommended that DBS prepare a Quality and Delivery Improvement Plan which identifies all of the issues raised by the review and clearly shows how DBS proposes to deal with each one (see list above).

Additional Quality Assurance Systems and Processes required (e.g. online delivery / assessment)

**Commentary:**

N/A

**Recommendations:**

N/A

## Section F. Summary Analysis of the programme

### **Commentary:**

The programme curriculum is aligned with the requirements of ACCA to ensure that learners can obtain the maximum number of exemptions towards professional qualifications as an accountant. DBS liaise with ACCA on a regular basis about the programme. It was noted that a gap analysis had been undertaken as part of the review to check that the curriculum for the proposed programme continued to be so aligned.

An analysis of qualitative and quantitative data was undertaken and commented upon. A key finding was the difficulty experienced by learners returning to closed book/proctored exams and how DBS intends to prepare learners for this method of examination, which is a requirement of ACCA.

DSB conducted a SWOT analysis of the programme. It provided the programme development team with insight into what areas were working effectively and which needed further development. This included developing a new module on Foundational Academic Skills.

The panel consider that the revisions proposed are appropriate and based on consultation and analysis. The panel welcomed the initiative to improve learners' academic scholarship as a core part of the programme to ensure that learners have the opportunity to succeed.

The panel has made some key recommendations, particularly in relation to DBS being clearer about how they propose to deal with the implications of key findings and to document these in a quality and delivery improvement plan (see above) to ensure that all issues identified are dealt with in a timely manner to enhance the overall programme.

Based on its review, Dublin Business School, and the programme review team, are of the view that this programme should continue to be provided as it meets the needs of learners in both Ireland and Malaysia. The panel concurs with this conclusion.

### **Recommendations:**

See recommendations under each Section above.

## Section G. Revision of the programme

*In this section the panel will respond to any proposals made by the provider in respect of changes to the programme arising from the review. The revised programme's readiness for validation will be reported on in more detail in the Independent Evaluation Report for Validation.*

### **Commentary:**

The revisions are set out in Section 7 of the review document. They are minor in nature, designed to update the content of modules, based on the feedback and analysis undertaken by the programme team in conjunction with stakeholders, including ACCA. There is a new module, on Foundational Academic Skills, designed to equip learners with the necessary skills to undertake an academic programme at this level.

The panel is satisfied that the revisions to the programme are appropriate.

### **Recommendations:**

**See recommendations above.**

## Part 4. Overall Findings

In this section the panel will give its overall feedback on the conduct of the review and the findings therein. This feedback will inform future provider review processes and will also contribute to the refinement of any programmes being proposed for revalidation following this review process.

### Section A. Commentary on review process:

DBS conducted a thorough review of the BA (Hons) in Accounting and Finance since this transnational programme, running in Malaysia and Ireland was last validated in 2018. Consultations were held with learners, staff and industry and feedback fed into the revisions to the programme. These are minor in nature but are important in ensuring that the programme is up to date and meeting the needs of learners.

### Section B. Recommendations on review process:

It is recommended that DBS prepare a Quality and Delivery Improvement Plan which identifies all of the issues raised by the review and clearly shows that DBS proposes to deal with each one (see list above).

### Section C. Commentary on programme revisions:

The programme revisions are minor and are considered to be appropriate.

N/A

### Section D. Recommendations on programme revisions:

N/A

Signed:   
Panel Chairperson:

Date: 29/05/2024

**QQI**Quality and Qualifications Ireland  
Dearbhú Cáilíochta agus Cáilíochtaí Éireann

# Independent Evaluation Report on an Application for Revalidation of a Programme of Education and Training

## Part 1. Provider details

<b>Provider name</b>	Dublin Business School
<b>Date of site visit</b>	7 <sup>th</sup> February online (Malaysia/Ireland); 8 <sup>th</sup> February, KPTM, Bangi, Malaysia; 16 <sup>th</sup> February, Ireland online
<b>Date of report</b>	29/05/2024

## Section A. Overall recommendations

<b>BA (Hons) Accounting and Finance</b>	<b>Title</b>	BA (Hons) in Accounting and Finance
	<b>Award</b>	Bachelor of Arts (Hons)
	<b>Credit</b>	180 ECTS
	<b>Recommendation</b> <i>Satisfactory OR Satisfactory subject to proposed conditions OR Not Satisfactory</i>	<i>Satisfactory subject to proposed conditions</i>

## Section B. Expert Panel

<b>Name</b>	<b>Role on Panel</b>	<b>Affiliation</b>
Ronnie Harrison	Chair	Head of Quality and Academic Affairs, Open Training College
Mary Jennings	Report Writer	Independent Consultant
Dr Fabrice Rousseau	Academic	Associate Professor and Deputy Head of School of Business in Maynooth University
Michael Shovelin	Academic	Lecturer in ATU
Laura Lane	Industry representative Dublin	FDC
Michaela Waters	Student representative Dublin	Studying with Chartered Accountants Ireland

Mohamad Faizal Bin Abdul Fatah	Industry representative Malaysia	Partner, AdamCo, Malaysia
Mohd Hafiz Bostamam	Learner representative Malaysia	Aftaas Higher Education Institute

### Section C. BA (Hons) in Accounting and Finance

Names of centre(s) where the programme(s) is to be provided	Maximum number of learners (per centre)	Minimum number of learners
DBS Dublin Campus	240 (FT); 240 (PT) x 2 = 960	15 (FT);15 (PT) 15=30
KPTM Campus, Bangi, Malaysia	450 (FT) x2 900	25 (FT)

Proposed Enrolment	
<b>Date of first intake</b>	September 2024
<b>Maximum number of annual intakes</b>	September; January 2 for Dublin (FT); 2 for Dublin (PT) 2 for Malaysia (FT)
<b>Maximum total number of learners per intake</b>	Dublin campus 240 (FT); 240 (PT) Malaysia 240 (FT)
<b>Programme duration (months from start to completion)</b>	33months for full-time; 45 months for part-time
<b>Panel Commentary on proposed enrolment:</b> The numbers proposed are higher than are currently evident but allow for growth over the validation period.	
<b>Target learner groups</b>	
<p>School leavers through the CAO system may apply.</p> <p>Malaysian students through the appropriate entry route.</p> <p>Mature Students and transferring students from other universities.</p> <p>Students coming through the CAO process.</p> <p>Full time/Part-time students who may be already working and are seeking career advancement but are qualified only to a lower level.</p> <p>Mature learners (over 23 years) both full-time and part-time.</p>	

<b>Approved countries for provision</b>	Ireland; Malaysia
<b>Delivery mode: Full-time/Part-time</b>	Full-time and part-time
<b>The teaching and learning modalities</b> <ul style="list-style-type: none"> <li>• Blended: <ul style="list-style-type: none"> <li>○ In person, face-to-face</li> <li>○ Online Synchronous</li> <li>○ Asynchronous, on demand</li> </ul> </li> </ul>	
<b>Brief synopsis of the programme</b> (e.g. who it is for, what is it for, what is involved for learners, what it leads to.)	
<p>Ireland has an exceptionally strong international financial services sector with particular strengths in administration and management of funds; reinsurance; cross border insurance and specialist finance, such as aviation leasing and asset finance. As a result, there is a continuing need for well-educated staff to work as managers, accountants, auditors, financial accounting, management accountants, professional advisers, regulators and service providers with sophisticated domain knowledge in the key business provision of financial services. Ireland is a very profitable location for multinationals and financial service providers, due to the combination of high productivity and a cost base that is very competitive with other locations, which have similarly sophisticated ecosystems. The IFS 2020 identifies a need for further education in this area to fill the skills gap, which arises in start-up, indigenous and multinational companies. This programme accommodates a wide audience of learners whose specific interests in Accounting &amp; Finance. This programme is a 3-year Full Time programme and a 4-year Part-Time programme. The programme is aligned to the ACCA syllabus and graduates are exempted from all 9 of the F (Foundational) level ACCA exams and 7 CIMA paper exemptions.</p>	
<b>Summary of specifications for teaching staff</b>	<b>Total number</b>
<p>Lecturing staff will have a minimum of a Level 9 Postgraduate Diploma or Masters in the following areas:</p> <ul style="list-style-type: none"> <li>• Accounting</li> <li>• Economics</li> <li>• Finance</li> <li>• Tax</li> <li>• Audit</li> <li>• Business</li> <li>• IT</li> </ul> <p>Individuals with Level 8 honours bachelor’s degrees in the above disciplines, who are exceptionally qualified by virtue of significant senior industry experience may also be considered.</p>	20*

This constitutes a WTE of 2.6 based upon the required Direct Contact Hours as a proportion of a standard full-time faculty member contact-hour allocation, for full-time delivery.

Methodology/learning activity	Description	Ratio of learners to teaching staff
Lecture classroom	Face-to-face onsite, lecturer led	1:150
Workshop	Face-to-face on site	1:25
Practice lab session	On site in computer lab	1:35
Online broadcast live	Online – non-interactive transmission	1:50
Online tutorial	Online, broadcast live, interactive	1:25
Asynchronous	On demand content	N/A

Programmes being replaced (applicable to applications for revalidation)		
Code	Title	Last enrolment date
N/A	N/A	N/A

#### Section D. Other noteworthy features of the application

The programme is provided jointly in Malaysia with Kolej Poly-Tech Mara (KPTM). As per QQI's Policy for Collaborative Programmes, Transnational Programmes and Joint Awards, Revised 2012. DBS has in place approved Quality Assurance procedures for Collaborative and Transnational Provision. The Consortium Agreement between DBS and KPTM lays out the programme agreement, business model and areas of responsibility.

The programme is managed locally by a DBS employee who is located on-site at KPTM, in conjunction with supporting staff from KPTM, including faculty and administrative staff.

## Part 2. Evaluation against the validation criteria

### Criterion 1. The provider is eligible to apply for validation of the programme

<p>a) The provider meets the prerequisites (section 44(7) of the 2012 Act) to apply for validation of the programme.</p> <p>b) The application for validation is signed by the provider’s chief executive (or equivalent) who confirms that the information provided is truthful and that all the applicable criteria have been addressed.</p> <p>c) The provider has declared that their programme complies with applicable statutory, regulatory and professional body requirements.<sup>1</sup></p>		
	<p><b>Satisfactory? (yes, no, partially)</b></p>	<p><b>Comment</b></p>
<p><b>BA(Hons) in Accounting and Finance</b></p>	<p>Yes</p>	

As an established provider of higher education programmes DBS has met the prerequisites (section 44(7) of the 2012 Act) to apply for the revalidation of this programme. It was noted that DBS has in place procedures for access, transfer and progression. The College has also established arrangements for the Protection of Enrolled Learners (PEL) which have been approved by QQI.

DBS provided the panel with a copy of the letter to be submitted to QQI with the application for the revalidation of the programme. The letter contained the signature and declaration required under sub-criteria 1b) and 1c).

The panel is satisfied that the criterion has been met.

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<sup>1</sup>This criterion is to ensure the programme can actually be provided and will not be halted on account of breach of the law. The declaration is sought to ensure this is not overlooked but QQI is not responsible for verifying this declaration of enforcing such requirements.

**Criterion 2. The programme objectives and outcomes are clear and consistent with the QQI awards sought**

<p>a) The programme aims and objectives are expressed plainly.</p> <p>b) A QQI award is specified for those who complete the programme.          (i) Where applicable, a QQI award is specified for each embedded programme.</p> <p>c) There is a satisfactory rationale for the choice of QQI award(s).</p> <p>d) The award title(s) is consistent with unit 3.1 of QQI's <i>Policy and Criteria for Making Awards</i>.</p> <p>e) The award title(s) is otherwise legitimate for example it must comply with applicable statutory, regulatory and professional body requirements.</p> <p>f) The programme title and any embedded programme titles are          (i) Consistent with the title of the QQI award sought.          (ii) Clear, accurate, succinct and fit for the purpose of informing prospective learners and other stakeholders.</p> <p>g) For each programme and embedded programme          (i) The <b>minimum intended programme learning outcomes</b> and any other educational or training objectives of the programme are explicitly specified.<sup>2</sup>          (ii) The minimum intended programme learning outcomes to qualify for the QQI award sought are <b>consistent with</b> the relevant QQI awards standards.</p> <p>h) Where applicable, the <b>minimum intended module learning outcomes</b> are explicitly specified for each of the programme's modules.</p> <p>i) Any QQI minor awards sought for those who complete the modules are specified, where applicable.</p> <p>For each minor award specified, the minimum intended module learning outcomes to qualify for the award are consistent with relevant QQI minor awards standards.<sup>3</sup></p>		
	<b>Satisfactory? (yes, no, partially)</b>	<b>Comment</b>
BA(Hons) in Accounting and Finance	Yes	

The panel is satisfied that the programme objectives and outcomes are clear and consistent with the QQI awards sought. The MIPLOs and MIMLOs are set out clearly and consistently throughout.

The Bachelor of Arts (Hons) Accounting and Finance satisfies the QQI Business award standard corresponding to the Major Award Type and Stem on the National Framework of Qualifications. The programme's learning outcomes also satisfy the QQI Awards Standards for Business Awards.

The panel is satisfied that the criterion has been met.

<sup>2</sup> Other programme objectives, for example, may be to meet the educational or training requirements of a statutory, regulatory or professional body.

<sup>3</sup> Not all modules will warrant minor awards. Minor awards feature strongly in the QQI common awards system however further education and training awards may be made outside this system.

**Criterion 3. The programme concept, implementation strategy, and its interpretation of QQI awards standards are well informed and soundly based (considering social, cultural, educational, professional and employment objectives)**

<p>a) The development of the programme and the intended programme learning outcomes has sought out and taken into account the views of stakeholders such as learners, graduates, teachers, lecturers, education and training institutions, employers, statutory bodies, regulatory bodies, the international scientific and academic communities, professional bodies and equivalent associations, trades unions, and social and community representatives.<sup>4</sup></p> <p>b) The interpretation of awards standards has been adequately informed and researched; considering the programme aims and objectives and minimum intended programme (and, where applicable, modular) learning outcomes.</p> <p>(i) There is a satisfactory rationale for providing the programme.</p> <p>(ii) The proposed programme compares favourably with existing related (comparable) programmes in Ireland and beyond. Comparators should be as close as it is possible to find.</p> <p>(iii) There is support for the introduction of the programme (such as from employers, or professional, regulatory or statutory bodies).</p> <p>(iv) There is evidence<sup>5</sup> of learner demand for the programme.</p> <p>(v) There is evidence of employment opportunities for graduates where relevant<sup>6</sup>.</p> <p>(vi) The programme meets genuine education and training needs.<sup>7</sup></p> <p>c) There are mechanisms to keep the programme updated in consultation with internal and external stakeholders.</p> <p>d) Employers and practitioners in the cases of vocational and professional awards have been systematically involved in the programme design where the programme is vocationally or professionally oriented.</p> <p>e) The programme satisfies any validation-related criteria attaching to the applicable awards standards and QQI awards specifications.</p>		
	<b>Satisfactory? (yes, no, partially)</b>	<b>Comment</b>
BA(Hons) in Accounting and Finance	Yes	

The BA (Hons) in Accounting and Finance offers graduates the educational basis to pursue careers in accounting, finance and business.

DBS informed the panel that it had undertaken extensive consultation with stakeholders, including learners, industry and professional bodies in the development of the programme. This is set out in Section 3 of the Programme Document.

The process of collecting stakeholder feedback on the programme was two-fold. Firstly, DBS's Industry Advisory Board members, which consists of industry experts from a wide variety of industry sectors, were consulted and asked for feedback. Secondly, a survey designed to gather feedback on

<sup>4</sup> Awards standards however detailed rely on various communities for their interpretation. This consultation is necessary if the programme is to enable learners to achieve the standard in its fullest sense.

<sup>5</sup> This might be predictive or indirect.

<sup>6</sup> It is essential to involve employers in the programme development and review process when the programme is vocationally or professionally oriented.

<sup>7</sup> There is clear evidence that the programme meets the **target learners'** education and training needs and that there is a clear demand for the programme.

each module as well as the overall programme was sent to industry professionals and specialised recruiters. The results were fed into the development of the revised modules of the programme.

Graduates avail of exemptions from all 9 of the Fundamental level ACCA exams and 7 CIMA paper exemptions. This is particularly important due to the skills shortage of accounting professionals in Ireland. Chartered accountants, taxation experts and those qualified in financial management are currently included on the Irish government's Critical Skills Occupation List (Department of Enterprise, Trade and Employment, 2021). DBS cited a report produced by SOLAS (2023) which uses Cedefop forecasts (2021-2035) to predict future skills demand in Ireland and indicates that demand for employees will be felt across business and financial sectors.

The BA (Hons) in Accounting and Finance is Dublin Business School's most popular undergraduate programme. At present there are approximately 660 students enrolled across the programme. The popularity of the programme indicates that this programme would remain an attractive proposition to future potential learners.

At the review session in Malaysia, faculty indicated that the BA (Hons) in Accounting and Finance is one of its most popular programmes and its accreditation by QQI is valued by learners; this was confirmed to the panel by the Malaysian learners and graduates whom it met during their visit. The panel was further informed that having suitably qualified professionals in accounting and finance was a priority for the Malaysian government as it developed its economy.

The panel noted that, despite the importance of having a QQI accredited programme, this is not stated on the KPTM website, and the panel recommended that this be reviewed.

#### **Recommendation 1**

**It is recommended that on the KPTM website, it is stated that the BAAF programme is validated by QQI and state what this means in practice.**

DBS are seeking revalidation for a blended delivery for the programme. In reviewing the documentation provided, the panel noted that there was variation in the Direct Contact Hours between the Dublin and Malaysian variants and requested further clarification from DBS on this point (See Section 1B of the Programme Document). This information was supplied in advance of the Dublin visit and clarified the questions in relation to the disparity in contact hours that were observed. Further written evidence was provided to the panel that the programme, across the Irish and transnational site, is in compliance with QQI's guidelines for blended programmes for higher education institutions.

It was stated that the development of the BA (Hons) in Accounting and Finance in 2023-24, the 'common features of blended learning programmes', as set out by QQI in their Statutory QA Guidelines - Blended and Fully Online Programmes (2023, p.14), were considered in terms of classifying the programme as 'Blended', despite the variation of Direct Contact Hours across the Irish and transnational delivery (in Malaysia) of the programme. The panel is satisfied with the information supplied.

The panel is satisfied that the criterion has been met.

**Criterion 4. The programme’s access, transfer and progression arrangements are satisfactory**

<p>a) The information about the programme as well as its procedures for access, transfer and progression are consistent with the procedures described in QQI's policy and criteria for access, transfer and progression in relation to learners for providers of further and higher education and training. Each of its programme-specific criteria is individually and explicitly satisfied<sup>8</sup>.</p> <p>b) Programme information for learners is provided in plain language. This details what the programme expects of learners and what learners can expect of the programme and that there are procedures to ensure its availability in a range of accessible formats.</p> <p>c) If the programme leads to a higher education and training award and its duration is designed for native English speakers, then the level of proficiency in English language must be greater or equal to B2+ in the Common European Framework of Reference for Languages (CEFR<sup>9</sup>) in order to enable learners to reach the required standard for the QQI award.</p> <p>d) The programme specifies the learning (knowledge, skill and competence) that <b>target learners</b> are expected to have achieved before they are enrolled in the programme and any other assumptions about enrolled learners (programme participants).</p> <p>e) The programme includes suitable procedures and criteria for the <b>recognition of prior learning</b> for the purposes of access and, where appropriate, for advanced entry to the programme and for exemptions.</p> <p>f) The programme title (the title used to refer to the programme):-</p> <ul style="list-style-type: none"> <li>(i) Reflects the core <i>intended programme learning outcomes</i> and is consistent with the standards and purposes of the QQI awards to which it leads, the award title(s) and their class(es).</li> <li>(ii) Is learner focused and meaningful to the learners;</li> <li>(iii) Has long-lasting significance.</li> </ul> <p>g) The programme title is otherwise legitimate; for example, it must comply with applicable statutory, regulatory and professional body requirements.</p>		
	<b>Satisfactory? (yes, no, partially)</b>	<b>Comment</b>
BA(Hons) in Accounting and Finance	Yes	

In general, the panel is satisfied that The programme’s access, transfer and progression arrangements are satisfactory.

The requirements for Dublin are set out clearly in Section 4.2 of the Programme Document. Clear information on entry requirements is posted on the DBS website for prospective applicants.

The programme is open to both domestic and international students and is delivered in both full time and part time mode in a blended format (see Criterion 3 on this point).

<sup>8</sup> Each of the detailed criteria set out in the Policy and criteria for access, transfer and progression in relation to learners for providers of further and higher education and training must be addressed in the provider’s evaluation report. The detailed criteria are (QQI, restated 2015) arranged under the headings

- Progression and transfer routes
- Entry arrangements
- Information provision

<sup>9</sup> [http://www.coe.int/t/dg4/linguistic/Source/Framework\\_EN.pdf](http://www.coe.int/t/dg4/linguistic/Source/Framework_EN.pdf) (accessed 26/09/2015)

The panel noted that the specific entry requirements for KPTM, Malaysia are not set out specifically in the Programme Document. In discussion with the team in Malaysia, it was clear that they are similar or equivalent to the entry requirements for the Dublin-based programme and that this process is agreed with the Academic Director, based in Dublin. Most learners came onto the programme in Malaysia through advanced entry in year 2. Many of these learners had successfully passed the Foundation in Accounting, the Diploma in Accounting or the Diploma in Business Management offered by KPTM in the Bangi campus. As the degree is offered in English, proficiency in the language is required. The panel was advised that language support was provided on campus with classes in English part of the schedule.

The panel recommends that the entry requirements for Malaysia, along with qualifications accepted for advanced entry, be formally included in the Programme Document for completeness. See the full text of the recommendation in Criterion 12.

In discussion with the learners in Malaysia, many reported that entry onto the Honours Bachelor of Arts in Accounting and Finance provided a good progression pathway to a recognised international degree, with exemptions for ACCA examinations being an attractive feature.

The panel is satisfied that the criterion has been met.

**Criterion 5. The programme’s written curriculum is well structured and fit-for-purpose**

<p>a) The programme is suitably structured and coherently oriented towards the achievement by learners of its intended programme learning outcomes. The programme (including any stages and modules) is integrated in all its dimensions.</p> <p>b) In so far as it is feasible the programme provides choice to enrolled learners so that they may align their learning opportunities towards their individual educational and training needs.</p> <p>c) Each module and stage is suitably structured and coherently oriented towards the achievement by learners of the intended <i>programme</i> learning outcomes.</p> <p>d) The objectives and purposes of each of the programme’s elements are clear to learners and to the provider’s staff.</p> <p>e) The programme is structured and scheduled realistically based on sound educational and training principles<sup>10</sup>.</p> <p>f) The curriculum is comprehensively and systematically documented.</p> <p>g) The credit allocated to the programme is consistent with the difference between the entry standard and minimum intended programme learning outcomes.</p> <p>h) The credit allocated to each module is consistent with the difference between the module entry standard and minimum intended module learning outcomes.</p> <p>i) Elements such as practice placement and work-based phases are provided with the same rigour and attentiveness as other elements.</p> <p>j) The programme <b>duration</b> (expressed in terms of time from initial enrolment to completion) and its <b>fulltime equivalent contact time</b> (expressed in hours) are consistent with the difference between the minimum entry standard and award standard and with the credit allocation.<sup>11</sup></p>		
	<b>Satisfactory? (yes, no, partially)</b>	<b>Comment</b>
BA(Hons) in Accounting and Finance	Yes	

The panel is satisfied that the programme’s written curriculum is well structured and fit-for-purpose. The programme is aligned to the ACCA syllabus and graduates are exempted from all 9 of the F (Foundational) level ACCA exams as well as 7 CIMA paper exemptions.

It was stated that content of the modules is largely the same in both sites, allowing for local variation in law and taxation.

At the review sessions in Dublin and Malaysia, the panel held detailed discussions with module leaders and lecturers in both Dublin and Malaysia on the content of each module. The panel considered that each module was well constructed, and, taken together, made for an integrated curriculum.

<sup>10</sup> This applies recursively to each and every element of the programme from enrolment through to completion.

In the case of a modular programme, the pool of modules and learning pathway constraints (such as any prerequisite and co-requisite modules) is explicit and appropriate to the intended programme learning outcomes.

<sup>11</sup> If the duration is variable, for example, when advanced entry is available, this should be explained and justified

### **Commendation 1**

**The panel commends DBS for the quality of the Programme Document, including the clarity of module descriptors and syllabi.**

The panel noted that the reading lists proposed for the programme were comprehensive, up-to-date and relevant. The resources are accessible via the library services in both campuses. Learners in KPTM have access to the online library in Dublin. See criterion 7 for more comment on resources. The panel commends DBS for the reading lists proposed.

### **Commendation 2**

**The panel commends DBS for the excellent and selective reading lists in the programme.**

The panel welcomed the addition of the module on Foundational Academic Skills. DBS stated that this was developed in response to consultation with stakeholders on the need for learners to be better prepared to embark on a programme of academic study. The module builds upon existing learning and equips the learner with skills such as academic writing and referencing, how to operate in groups and techniques for effective public speaking. At the review, the panel discussed the possibility of including a reflective journal as part of the module to further enhance and embed the learning. DBS indicated that consideration had already been given to this and undertook to review including this addition in the new programme. The panel made the following recommendation:

### **Recommendation 2**

**It is recommended that DBS consider including a reflective journal in the Foundational Academic Skills module.**

The panel considered that it would be important for learners to have advanced skills in Excel to successfully undertake many of the topics outlined throughout the curriculum but noted that there was no formal teaching time allocated to enable learners to acquire these skills. DBS said that the broad approach was to encourage learners to develop the skills 'on the go' as the need arose and as these were demonstrated in the course of teaching particular modules. The panel considered that it would be beneficial to have greater emphasis on acquiring these skills in a formal way and made the following recommendation to enhance learning:

### **Recommendation 3**

**It is recommended that DBS consider putting more emphasis on the importance of acquiring more advanced skills in Excel, with more formal teaching of these skills as part of the overall curriculum.**

The panel is satisfied that the criterion has been met.

**Criterion 6. There are sufficient qualified and capable programme staff available to implement the programme as planned**

<p>a) The specification of the programme’s staffing requirements (staff required as part of the programme and intrinsic to it) is precise, and rigorous and consistent with the programme and its defined purpose. The specifications include professional and educational qualifications, licences-to practise where applicable, experience and the staff/learner ratio requirements. See also criterion 12 c).</p> <p>b) The programme has an identified complement of staff<sup>12</sup> (or potential staff) who are available, qualified and capable to provide the specified programme in the context of their existing commitments.</p> <p>c) The programme's complement of staff (or potential staff) (those who support learning including any employer-based personnel) are demonstrated to be competent to enable learners to achieve the intended programme learning outcomes and to assess learners’ achievements as required.</p> <p>d) There are arrangements for the performance of the programme’s staff to be managed to ensure continuing capability to fulfil their roles and there are staff development<sup>13</sup> opportunities<sup>14</sup>.</p> <p>e) There are arrangements for programme staff performance to be reviewed and there are mechanisms for encouraging development and for addressing underperformance.</p> <p>f) Where the programme is to be provided by staff not already in post there are arrangements to ensure that the programme will not enrol learners unless a complement of staff meeting the specifications is in post.</p>		
	<b>Satisfactory? (yes, no, partially)</b>	<b>Comment</b>
BA(Hons) in Accounting and Finance	Yes	

The panel is satisfied that there are sufficient qualified and capable programme staff available to implement the programme as planned in both sites. As the programme has now been run in both Ireland and Malaysia for many years, it was evident that there was good cooperation between staff in both sites with a shared understanding of the curriculum and teaching, learning and assessment strategies.

It was reported that faculty from Dublin lectured in Malaysia several times a year on various common modules. Staff from KPTM also visited Dublin and, although encouraged to do so, so far did not give lecturers or tutorials on the Dublin-based programme but observed teaching and held meetings with faculty. This is now changing, with more faculty from Malaysia due in Dublin in the coming year and they are again invited to be actively teaching and lecturing to the Irish cohort.

<sup>12</sup> Staff here means natural persons required as part of the programme and accountable (directly or indirectly) to the programme’s provider, it may for example, include contracted trainers and workplace supervisors.

<sup>13</sup> Development here is for the purpose of ensuring staff remain up-to-date on the discipline itself, on teaching methods or on other relevant skills or knowledge, to the extent that this is necessary to ensure an adequate standard of teaching.

<sup>14</sup> Professional or vocational education and training requires that teaching staff’s professional/vocation knowledge is up to date. Being qualified in a discipline does not necessarily mean that a person is currently competent in that discipline. Therefore, performance management and development of professional and vocational staff needs to focus on professional/vocational competence as well as pedagogical competence. Professional development may include placement in industry, for example. In regulated professions it would be expected that there are a suitable number of registered practitioners involved.

The panel considered that one area that might be fruitfully pursued would be joint group work projects between learners in Ireland and Malaysia to provide an enhanced educational experience for both groups. The panel encouraged DBS/KPTM to begin to explore this further. The possibility of reciprocal learner exchange for a semester or year might also be explored, although it was acknowledged there were considerable financial barriers that would have to be overcome to bring this about.

The panel made the following recommendation:

#### **Recommendation 4**

**It is recommended that DBS continue to increase reciprocal arrangements for travel for lecturers between Malaysia and Ireland and investigate increasing collaboration group work between learners in both Colleges.**

At the Dublin review session, in discussion with learners on the current programme, together with recent graduates of the programme, the panel was informed of some specific times when lecturers were absent over a number of weeks and learners had little or no notice of this. This caused some frustration and dissatisfaction, particularly with the lack of communication. In discussion, DBS told the panel that they were aware of these incidents, which took place some time ago, and now had a process in place to ensure that cover was provided where possible through calling in lecturers on standby, or if this option were not immediately possible, to run the lecture again.

The process for dealing with absence and cover as outlined at the review was not sufficiently clear to the panel, including who has responsibility for ensuring that the matter is dealt with as early as possible, including early communications with learners. The panel recommended that this process be fully documented and formalised in the Dublin campus.

The panel was informed that, as there is a clock-in system for lecturers at the Malaysian site, absences are immediately detected, and this formal process allows contingency plans to be put in place quickly.

#### **Recommendation 5**

**It is recommended that in the absence of core lecturers for programme delivery, DBS, identify how these lecturers are covered, replaced and how this is communicated to learners. It is further recommended that DBS identify and formalise who has responsibility for ensuring that this happens.**

**Criterion 7. There are sufficient physical resources to implement the programme as planned**

<p>a) The specification of the programme’s physical resource requirements (physical resources required as part of the programme and intrinsic to it) is precise, and rigorous and consistent with the programme, its defined purpose and its resource/learner-ratio requirements. See also criterion 12 d).</p> <p>b) The programme has an identified complement of supported physical resources (or potential supported physical resources) that are available in the context of existing commitments on these e.g. availability of:</p> <ul style="list-style-type: none"> <li>(i) suitable premises and accommodation for the learning and human needs (comfort, safety, health, wellbeing) of learners (this applies to all of the programme’s learning environments including the workplace learning environment)</li> <li>(ii) suitable information technology and resources (including educational technology and any virtual learning environments provided)</li> <li>(iii) printed and electronic material (including software) for teaching, learning and assessment</li> <li>(iv) suitable specialist equipment (e.g. kitchen, laboratory, workshop, studio) – if applicable</li> <li>(v) technical support</li> <li>(vi) administrative support</li> <li>(vii) company placements/internships – if applicable</li> </ul> <p>c) If versions of the programme are provided in parallel at more than one location each independently meets the location-sensitive validation criteria for each location (for example staffing, resources and the learning environment).</p> <p>d) There is a five-year plan for the programme. It should address</p> <ul style="list-style-type: none"> <li>(i) Planned intake (first five years) and</li> <li>(ii) The total costs and income over the five years based on the planned intake.</li> </ul> <p>e) The programme includes controls to ensure entitlement to use the property (including intellectual property, premises, materials and equipment) required.</p>		
	<b>Satisfactory? (yes, no, partially)</b>	<b>Comment</b>
BA(Hons) in Accounting and Finance	Yes	

The panel is satisfied that there are sufficient physical resources to implement the programme in both the Dublin and Malaysian sites.

**Dublin Campus**

The panel did not visit the city centre campus but was advised that the college had made considerable investment and improvement in the physical, ICT and learner support service environments there. A number of physical environments have been upgraded with the addition of new classroom layouts, including rooms to promote group work alongside upgraded ICT facilities, including fixed and mobile computer laboratories. The library now has three private study rooms for group work and an enhanced learner support area. Students who made representations to the panel in Dublin, attested to the high level of facilities across all Dublin sites.

## **Malaysia Campus**

The panel toured the KPTM campus at Bangi during their visit. This included visits to several well-appointed classrooms, with AV facilities in operation, the dedicated counselling rooms, the cafeteria, the student services area where there was a jobs fair taking place on the day, with many companies on site providing information to the whole college on job opportunities and careers. It was noted that there are sports facilities available on the campus for learners as well as dedicated student accommodation units nearby.

The panel saw the Integration Building, which in the course of completion will house a new library. The existing library is currently being transferred to its new home, with upgraded digitisation facilities. It was mentioned that library staff in Malaysia and Ireland actively cooperate on providing learner services in relation to the programme on a regular basis.

Particular note was made by the panel of the area dedicated to ensuring the integrity of examinations, with a locked holding room for papers with a risk management process in place to ensure that only authorised personnel were allowed into the area.

In the course of conversation with the Malaysian learners and recent graduates, they expressed general satisfaction with the facilities but said that there was a lack of quiet study spaces for individual and the many group projects that are required as part of the programme. The Malaysian team informed the panel that providing additional spaces was part of the plan for the new building. The panel welcomed this and made the following recommendation:

### **Recommendation 6**

**It is recommended that there is an increase in quiet study places available in the Bangi Campus, Malaysia, for both individual and group work.**

The panel had the opportunity to review the Moodle platform, available to all learners in Dublin and Malaysia during the review session. The platform is the repository for learner resources, including lecturer notes, information on modules, recordings of lecturers and access to other resources. Learners can upload their assignments and view the results of these as they became available. The platform can also provide some opportunities for interactive learning, such as quizzes or other learning techniques. The panel found that Moodle was easy to navigate. They viewed the 'live chat' function, available to learners 5 days a week, including at hours that suited evening part-time learners, enabling them to seek and get support for any issuing arising with the platform in a timely manner.

### **Commendation 3**

**The panel commends DBS for the user-friendliness of the Moodle platform, including the live chat function.**

**Criterion 8. The learning environment is consistent with the needs of the programme’s learners**

<p>a) The programme’s physical, social, cultural and intellectual environment (recognising that the environment may, for example, be partly virtual or involve the workplace) including resources and support systems are consistent with the intended programme learning outcomes.</p> <p>b) Learners can interact with, and are supported by, others in the programme’s learning environments including peer learners, teachers, and where applicable supervisors, practitioners and mentors.</p> <p>c) The programme includes arrangements to ensure that the parts of the programme that occur in the workplace are subject to the same rigours as any other part of the programme while having regard to the different nature of the workplace.</p>		
	<b>Satisfactory? (yes, no, partially)</b>	<b>Comment</b>
BA(Hons) in Accounting and Finance	Yes	

The panel is satisfied that the learning environment is consistent with the needs of the programme’s learners. As noted in Criterion 5 above, the module on Foundational Academic Skills is designed to support learners embarking on an academic programme and is a welcome addition to the programme.

Learners that the panel met in Dublin and Malaysia indicated that faculty and staff are accessible to learners and generally respond in a timely manner to queries. As noted, the Moodle platform provides for further interaction between learners and faculty. There is an emphasis on group work, and this provides opportunities for peer-learning and interaction. Other supports for learners are outlined in Criterion 11 below.

As many of the learners in the Dublin campus are international learners, it may be the case that they experience delays in receiving visas to travel to Ireland to take up a place on the programme. In that case, the panel was informed that DBS stream the first four weeks of the programme so that this cohort can participate in the programme and are not disadvantaged when they are able to join in the class in person.

**Commendation 4**

**The panel commends DBS for offering the streaming of the first four weeks of the programme for learners who experience difficulty or delay in gaining visas to study in Ireland.**

The panel met with several learners and graduates of the programme in Malaysia. It was evident from the conversation that learners have a high degree of satisfaction with the programme. They reported that lecturers are readily available and accessible to provide support and answer queries throughout the programme. The schedule of assignments was considered to be sufficiently spaced out. The facilities were generally appreciated, although, as noted in Criterion 7, more space for private study and group work would be welcomed. Graduates reported that the skills they had acquired on the programme were very useful in their current employment and/or further study.

### **Commendation 5**

**The panel commends the level of student satisfaction expressed by learners in the KPTM campus and the evident level of accessibility and availability of lecturers to learners.**

The panel is satisfied that the criterion has been met.

**Criterion 9. There are sound teaching and learning strategies**

<p>a) The teaching strategies support achievement of the intended programme/module learning outcomes.</p> <p>b) The programme provides authentic learning opportunities to enable learners to achieve the intended programme learning outcomes.</p> <p>c) The programme enables enrolled learners to attain (if reasonably diligent) the minimum intended programme learning outcomes reliably and efficiently (in terms of overall learner effort and a reasonably balanced workload).</p> <p>d) Learning is monitored/supervised.</p> <p>e) Individualised guidance, support<sup>15</sup> and timely formative feedback is regularly provided to enrolled learners as they progress within the programme.</p>		
	<p><b>Satisfactory? (yes, no, partially)</b></p>	<p><b>Comment</b></p>
<p>BA(Hons) in Accounting and Finance</p>	<p>Yes</p>	

The panel is satisfied that there are sound teaching and learning strategies in place for the programme.

The panel was informed that learners will experience a varied range of teaching and learning strategies, which are selectively chosen, based on level, module content and suitability for assessment. Most modules will primarily be delivered through a mix of lectures and practical workshops, with tutorials in place to support where necessary. Typically, material will be presented during lectures and workshops, with supporting documentation available via Moodle to learners.

Teaching will focus on the learner applying problem solving skills to existing programme material. Skills will be developed through a variety of mechanisms, for example:

- Integrated tutorials with industry engagement.
- Problem based learning exercises with trade practitioners.
- Co-delivering and guest lecturing on focussed syllabus content.
- Application workshop sessions, diagnostic and troubleshooting skills.
- Case study analysis, review, critiquing – reflective learning and writing skills.
- Blended learning and Flipped Classroom delivery
- Online synchronous and asynchronous delivery of lecturers.
- Directed e-learning.

The panel observed that a key teaching method was to use group projects and group assignments as it was clear that DBS is of the view that this provides a way to match the typical work environment, where teamwork is essential. While the panel agrees that group work is of value as a teaching and learning tool, it was not fully satisfied how these group assignments are assessed – in particular the balance between the weighting given to individual contributions versus team effort. This is dealt

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<sup>15</sup> Support and feedback concerns anything material to learning in the context of the programme. For the avoidance of doubt it includes among other things any course-related language, literacy and numeracy support.

with in more detail in Criterion 10 below with a recommendation to DBS on the assessment of group projects.

The panel is satisfied that this criterion has been met.

Criterion 10. **There are sound assessment strategies**

<p>a) All assessment is undertaken consistently with <i>Assessment Guidelines, Conventions and Protocols for Programmes Leading to QQI Awards</i><sup>16</sup></p> <p>b) The programme's assessment procedures interface effectively with the provider's QQI approved quality assurance procedures.</p> <p>c) The programme includes specific procedures that are fair and consistent for the assessment of enrolled learners to ensure the minimum intended programme/module learning outcomes are acquired by all who successfully complete the programme.<sup>17</sup></p> <p>d) The programme includes formative assessment to support learning.</p> <p>e) There is a satisfactory written <b>programme assessment strategy</b> for the programme as a whole and there are satisfactory module assessment strategies for any of its constituent modules.<sup>18</sup></p> <p>f) Sample assessment instruments, tasks, marking schemes and related evidence have been provided for each award-stage assessment and indicate that the assessment is likely to be valid and reliable.</p> <p>g) There are sound procedures for the moderation of summative assessment results.</p> <p>h) The provider only puts forward an enrolled learner for certification for a particular award for which a programme has been validated if they have been specifically assessed against the standard for that award.<sup>19</sup></p>		
	<b>Satisfactory? (yes, no, partially)</b>	<b>Comment</b>
BA(Hons) in Accounting and Finance	Yes	

The panel is satisfied that all assessment in this programme conforms to the DBS assessment regulations informed by QQI Assessment and Standards. The panel was informed that the strategy is planned to ensure practical application of the core principles of the module and facilitates feedback, which underpins the overall learning experience. The programme learning outcomes (PLOs), the module learning outcomes (MLOs), and the graduate attributes also inform this process.

**Commendation 6**

**The panel commends DBS for the programme's clear and thorough assessment strategy.**

In discussions at the review session in both Ireland and Malaysia, both with faculty and learners that the panel met, it was clear that there was one aspect of the assessment strategy that did cause some concern: that was in relation to the marking of group assignments in continuous assessment projects with 100% of marks going to the overall group project and each member gets the same mark.

<sup>16</sup> See the section on transitional arrangements.

<sup>17</sup> This assumes the minimum intended programme/module learning outcomes are consistent with the applicable awards standards.

<sup>18</sup> The programme assessment strategy is addressed in the Assessment Guidelines, Conventions and Protocols for Programmes Leading to QQI Awards. See the section on transitional arrangements.

<sup>19</sup> If the award is a QQI CAS compound award it is not necessarily sufficient that the learner has achieved all the components specified in the certification requirements unless at least one of those components is a capstone component (i.e. designed to test the compound learning outcomes).

It was not sufficiently clear to the panel that enough consideration was given in the weightings to the individual contribution. For instance, some learners reported that, if a member of the group was not undertaking their assigned tasks or did not complete them to the requisite standard, it either fell to others in the group to ensure the work was completed or the overall marks for the project received were lower because of one person's lack of attention or skill. It was further reported that learners were generally expected to deal with any conflict that might arise as a result and that this was part of the learning experience according to DBS.

DBS did report to the panel that there were mechanisms in place to ensure that the contribution of each team member on the assignment was clear. This might be, for instance, a required reflective piece by each team member, a presentation by individual team members and, where applicable, a conversation by faculty with team members reported not to be fully engaged in the work, warning them of possible consequences for themselves.

The panel considered however, as is the norm in the sector, that greater weighting be given to individual contributions, that DBS ensure there are clear guidelines on marks allocated for all team members according to their individual effort.

Learners reported that it may be the case that the same cohort is in each and every project, as groups may form early on in the programme, and it can be difficult for learners to reshape these over the course of the programme. This may be frustrating when some individuals do not contribute equally to group assignments. The panel made the following recommendation:

#### **Recommendation 7**

**It is recommended that in relation to group work, DBS, having clarified and communicated to staff and learners its overall policy and weightings, ensure that greater weighting is given to individual contributions, with clear guidelines on marking, particularly when it comes to learners who do not contribute fully. It is recommended that DBS also reconsider how groups are selected for group projects and facilitate learners changing groups over time.**

**Criterion 11. Learners enrolled on the programme are well informed, guided and cared for**

<p>a) There are arrangements to ensure that each enrolled learner is fully informed in a timely manner about the programme including the schedule of activities and assessments.</p> <p>b) Information is provided about learner supports that are available to learners enrolled on the programme.</p> <p>c) Specific information is provided to learners enrolled on the programme about any programme-specific appeals and complaints procedures.</p> <p>d) If the programme is modular, it includes arrangements for the provision of effective guidance services for learners on the selection of appropriate learning pathways.</p> <p>e) The programme takes into account and accommodates to the differences between enrolled learners, for example, in terms of their prior learning, maturity, and capabilities.</p> <p>f) There are arrangements to ensure that learners enrolled on the programme are supervised and individualised support and due care is targeted at those who need it.</p> <p>g) The programme provides supports for enrolled learners who have special education and training needs.</p> <p>h) The programme makes reasonable accommodations for learners with disabilities<sup>20</sup>.</p> <p>i) If the programme aims to enrol international students it complies with the <i>Code of Practice for Provision of Programmes to International Students</i><sup>21</sup> and there are appropriate in-service supports in areas such as English language, learning skills, information technology skills and such like, to address the particular needs of international learners and enable such learners to successfully participate in the programme.</p> <p>j) The programme's learners will be well cared for and safe while participating in the programme, (e.g. while at the provider's premises or those of any collaborators involved in provision, the programme's locations of provision including any workplace locations or practice-placement locations).</p>		
	<b>Satisfactory? (yes, no, partially)</b>	<b>Comment</b>
BA(Hons) in Accounting and Finance	Yes	

The panel is satisfied that learners enrolled on the programme are well informed, guided and cared for.

The panel was informed of the many services available to support learners from pre-enrolment to induction to ongoing support and information on career opportunities that were available to learners in both sites. The DBS support team tracks learner engagement from an early stage and plans appropriate interventions to support learners who may be experiencing difficulties. The support team liaises with the Programme Team on these matters. The services in Dublin and Malaysia are quite similar in this regard.

<sup>20</sup> For more information on making reasonable accommodations see [www.AHEAD.ie](http://www.AHEAD.ie) and QQI's Policies, Actions and Procedures for Access, Transfer and Progression for Learners (QQI, restated 2015).

<sup>21</sup> See Code of Practice for Provision of Programmes to International Students (QQI, 2015)

In Dublin, an external company providing counselling services has been retained by DBS with the stipulation that a learner needing support receive contact from the service within 72 hours of a referral.

In Malaysia, there is a dedicated internal counselling service, run by accredited professional counsellors who provide a service from a designated area on campus that the panel visited while in Bangi. The panel considered that the approach in Malaysia, in which learners can drop-in to consult with the counsellors on any matter, whether on academic or personal matters, demonstrated a holistic approach to offering this kind of service and commends them for the work.

#### **Commendation 7**

**The panel commends the holistic approach to the counselling service, displaying a high level of care and empathy for learners in Malaysia.**

In Dublin, a designated Programme Coordinator provides the first point of contact, usually on a face-to-face basis, for learners who may have queries on a wide range of topics. Any learner with special educational needs can register with the Disability Officer who is tasked with providing as much supports as possible.

DBS organises a system of trained Class Reps so that learners have the opportunity to provide feedback to the college on any aspect of their experience as learners. DBS uses surveys, as well regular meetings with representatives for this purpose.

DBS also supports learners to actively participate in various clubs and societies, from sporting clubs to musical societies, to enable learners to mix and socialise during their time in the college.

Of note was the BAAF Committee in Malaysia, consisting of faculty members and learners which organises events such as visits to organisations in the finance and accounting sector, talks by experts and alumni as well as social and study-related events that are specific to the BAAF programme. Learners indicated to the panel that there was a high level of engagement by learners in all years in this initiative.

#### **Commendation**

**The panel commends DBS for the student support systems in Malaysia and Ireland– both in the academic sphere and in the non-academic area.**

In the Dublin campus, DBS uses a variety of communication methods to ensure that learners know about the range of services available, including channels provided by the Student Council, class reps, mentors, lectures, social media, email, website and noticeboards. In discussion with the learners and graduates in Dublin, it was clear that, despite the frequent multi-channel communications about services such as Careers Hub, learners seemed not to be aware of these or did not engage with them to any great extent. DBS indicated that, based on this immediate feedback, they were willing to review how the communications strategy and implementation was working in practice. The panel made the following recommendation:

#### **Recommendation 8**

**It is recommended that DBS review the effectiveness of communications regarding the range and availability of student services , including communications with part-time learners.**

**Criterion 12. The programme is well managed**

<p>a) The programme includes intrinsic governance, quality assurance, learner assessment, and access, transfer and progression procedures that functionally interface with the provider’s general or institutional procedures.</p> <p>b) The programme interfaces effectively with the provider’s QQI approved quality assurance procedures. Any proposed incremental changes to the provider’s QA procedures required by the programme or programme-specific QA procedures have been developed having regard to QQI’s statutory QA guidelines. If the QA procedures allow the provider to approve the centres within the provider that may provide the programme, the procedures and criteria for this should be fit-for-purpose of identifying which centres are suited to provide the programme and which are not.</p> <p>c) There are explicit and suitable programme-specific criteria for selecting persons who meet the programme’s staffing requirements and can be added to the programme’s complement of staff.</p> <p>d) There are explicit and suitable programme-specific criteria for selecting physical resources that meet the programmes physical resource requirements and can be added to the programme’s complement of supported physical resources.</p> <p>e) Quality assurance<sup>22</sup> is intrinsic to the programme’s maintenance arrangements and addresses all aspects highlighted by the validation criteria.</p> <p>f) The programme-specific quality assurance arrangements are consistent with QQI’s statutory QA guidelines and use continually monitored completion rates and other sources of information that may provide insight into the quality and standards achieved.</p> <p>g) The programme operation and management arrangements are coherently documented and suitable.</p> <p>h) There are sound procedures for interface with QQI certification.</p>		
	<b>Satisfactory? (yes, no, partially)</b>	<b>Comment</b>
BA(Hons) in Accounting and Finance	Partially	Subject to condition set.

In general, the panel is satisfied that the programme is well managed. The management structure is set out in Section 10 of the Programme Document. Designated roles and responsibilities for management of the programme are clear.

In Section 10.1.5 it is stated that ‘the programme is provided jointly in Malaysia with Kolej Poly-Tech Mara (KPTM). As per QQI’s *Policy for Collaborative Programmes, Transnational Programmes and Joint Awards*, Revised 2012, DBS has in place approved Quality Assurance procedures for Collaborative and Transnational Provision. The Consortium Agreement between DBS and KPTM lays out the programme agreement, business model and areas of responsibility.

The programme is managed locally by a DBS employee who is located on-site at KPTM, in conjunction with supporting staff from KPTM, including faculty and administrative staff.’

Given the joint delivery in Ireland and Malaysia, and the approved QA procedures for a collaborative, transnational provision, the panel found that some relevant information was not set out in sufficient detail in the Programme Document itself about key elements of the programme in KPTM, Malaysia. For instance, at the review session with faculty and staff in Malaysia, the panel was informed that KPTM has its own management system for reviewing academic issues. This is known as the JKA. There is separate management committee for the BAAF programme specifically, and it was stated

<sup>22</sup> See also QQI’s Policy on Monitoring (QQI, 2014)

that this committee had a considerable amount of interaction with the JKA on academic matters. It was not sufficiently clear if there was a formal process in place between the BAAF committee and the JKA for deciding on any issues arising pertaining to the BAAF programme specifically and this needs further clarification.

It was not fully documented how, for instance, the KPTM team interacted with the DBS Examination Board and External Examiners. Similarly, although the panel was informed at the review about the process for advanced entry on the Malaysian, this was not fully documented in the Programme Document.

Other areas where there seem to be differences in approach to areas such as learner induction and methods of noting learner attendance would need to be documented clearly.

As noted in Criterion 3 above, there is a difference in the contact hours for 'blended delivery' between Dublin and Malaysia and the panel considered that this needed further elaboration and clarity in the documentation provided.

It was noted that, while there is a section 1C.1.13 of the Programme Document on the target learner group for the Ireland-based programme, no such information was supplied for the Malaysian cohort.

The panel set the following condition in relation to outlining the differences in QA and delivery between the two sites as follows:

#### **Condition**

**It is a condition that, in the Programme Document, DBS outline the differences in QA and delivery between the programme as delivered in Ireland and in Malaysia, to include:**

- **Blend of delivery**
- **Target learners**
- **Programmes allowing for advanced entry**
- **Induction**
- **Attendance**
- **Governance and management structures**
- **External examinations**

## Part 3. Overall recommendation to QQI

### 3.1 BA (Hons) in Accounting and Finance:

Select one	
	Satisfactory (meaning that it recommends that QQI can be satisfied in the context of unit 2.3) of Core policies and criteria for the validation by QQI of programmes of education and training;
Satisfactory, subject to condition set.	Satisfactory subject to proposed special conditions (specified with timescale for compliance for each condition; these may include proposed pre-validation conditions i.e. proposed ( <b>minor</b> ) things to be done to a programme that almost fully meets the validation criteria before QQI makes a determination);
	Not satisfactory.

#### Reasons for the overall recommendation

1. The panel is satisfied that the criteria have been sufficiently satisfied, with one condition set.

#### Commendations

1. The panel commends DBS for the quality of the Programme Document, including the clarity of module descriptors and syllabi.
2. The panel commends DBS for the excellent and selective reading lists in the programme.
3. The panel commends DBS for the user-friendliness of the Moodle platform, including the live chat function.
4. The panel commends DBS for offering the streaming of the first four weeks of the programme for learners who experience difficulty or delay in gaining visas to study in Ireland.
5. The panel commends the level of student satisfaction expressed by learners in the KPTM campus and the evident level of accessibility and availability of lecturers to learners.
6. The panel commends DBS for the programme's clear and thorough assessment strategy.
7. The panel commends DBS for the student support systems in Malaysia and Ireland– both in the academic sphere and in the non-academic area.  
In particular, the panel commends the holistic approach to the counselling service, displaying a high level of care and empathy for learners in Malaysia.

#### Special Conditions of Validation (directive and with timescale for compliance)

It is a condition that, in the Programme Document, DBS outline the differences in QA and delivery between the programme as delivered in Ireland and in Malaysia, to include:

1. Blend of delivery
2. Target learners
3. Programmes allowing for advanced entry
4. Induction
5. Attendance
6. Governance and management structures
7. External examinations

## Summary of recommended special conditions of validation

It is a condition that, in the Programme Document, DBS outline the differences in QA and delivery between the programme as delivered in Ireland and in Malaysia, to include:

- Blend of delivery
- Target learners
- Programmes allowing for advanced entry
- Induction
- Attendance
- Governance and management structures
- External examinations

## Summary of recommendations to the provider

1. It is recommended that on the KPTM website, it is stated that the BAAF programme is validated by QQI and state what this means in practice.
2. It is recommended that DBS consider including a reflective journal in the Foundational Academic Skills module.
3. It is recommended that DBS consider putting more emphasis on the importance of acquiring more advanced skills in Excel, with more formal teaching of these skills as part of the overall curriculum.
4. It is recommended that DBS continue to increase reciprocal arrangements for travel for lecturers between Malaysia and Ireland and investigate increasing collaboration group work between learners in both Colleges.
5. It is recommended that in the absence of core lecturers for programme delivery, DBS, identify how these lecturers are covered, replaced and how this is communicated to learners. It is further recommended that DBS identify and formalise who has responsibility for ensuring that this happens.
6. It is recommended that there is an increase in quiet study places available in the Bangi Campus, Malaysia, for both individual and group work.
7. It is recommended that in relation to group work, DBS, having clarified and communicated to staff and learners its overall policy and weightings, ensure that greater weighting is given to individual contributions, with clear guidelines on marking, particularly when it comes to learners who do not contribute fully. It is recommended that DBS also reconsider how groups are selected for group projects and facilitate learners changing groups over time.
8. It is recommended that DBS review the effectiveness of communications regarding the range and availability of student services, including communications with part-time learners.

## Declarations of Evaluators' Interests

This report has been agreed by the evaluation panel and is signed on their behalf by the chairperson.

Panel chairperson: Ronnie Harrison

Date: 29/05/2024

Signed: 

### 3.2 Disclaimer

The Report of the External Review Panel contains no assurances, warranties or representations express or implied, regarding the aforesaid issues, or any other issues outside the Terms of Reference.

While QQI has endeavoured to ensure that the information contained in the Report is correct, complete and up-to-date, any reliance placed on such information is strictly at the reader's own risk, and in no event will QQI be liable for any loss or damage (including without limitation, indirect or consequential loss or damage) arising from, or in connection with, the use of the information contained in the Report of the External Evaluation Panel.

## Part 4. Proposed programme schedules

4a Proposed Programme Schedule(s) - FULL TIME (Dublin-based), YEAR 1															
Name of Provider:		Dublin Business School													
Programme Title (Principal)		BA (Hons) in Accounting and Finance			QQI Award Title		Bachelor of Arts (Hons)			ECTS		180			
Stage (1,2,3, Award etc)		1	Exit Award Title (if relevant)			NA			Stage ECTS		60				
Programme Delivery Mode - ✓one as appropriate.		Face to Face			Blended			Hybrid			Online		Workplace Learning		
					✓										
Teaching and Learning Modalities – ✓one or more as appropriate.		In-person face-to-face			Synchronous				Asynchronous				Work Based		
		✓			✓				✓						
Assessment Techniques Utilised in Stage – ✓one or more as appropriate.		Continuous Assessment		Proctored Exam – in person*		Proctored Exam – online*		Project		Practical Skills Demonstration		Work based			
		✓		✓		✓		✓		✓					
Modules in this stage (add rows as required)															
Total Student Effort Module (hours)									Assessment – Allocation of Marks (from the module assessment strategy)						
Module Title	Semester	Mandatory (M) or Elective (E)	Credits (ECTS)	Total Hours	In person	Synchronous**	Other (Directed e-Learning, Independent Learning,	Work Based	Continuous Assessment %	Proctored Exam – in person %*	Proctored Exam – online % *	Project %	Practical Skills Demonstration %	Work Based %	
Principles of Accounting	1/2	M	10	250	48	24	178	None	30%	70%					
Economic Perspectives	1/2	M	10	250	48	24	178	None	40%	40%		20%			
Business Context and Organisation	1/2	M	10	250	48	24	178	None	50%	50%					
IT Essentials	1/2	M	10	250	48	24	178	None	60%	40%					
Mathematics for Business	1/2	M	10	250	48	24	178	None	40%	50%		10%			
Foundational Academic Skills	1	M	5	125	18	18	89	None	100%						
Accounting Information Systems	2	M	5	125	18	18	89	None		100%					

\*NB: Exams may be deployed either in person or online, but are proctored in every instance. Exams are 'Closed Book', whether in person or online.

\*\*The hours for synchronous content should be read as "up to" with the proviso that full contact hours will be delivered. Any hours not covered by synchronous content will be covered by in person face-to-face contact hours.

4.b Proposed Programme Schedule(s) - FULL TIME (Dublin-based), YEAR 2														
Name of Provider:		Dublin Business School												
Programme Title (Principal)		BA (Hons) in Accounting and Finance			QQI Award Title		Bachelor of Arts (Hons)			ECTS		180		
Stage (1,2,3, Award etc)		2	Exit Award Title (if relevant)		NA			Stage ECTS		60				
Programme Delivery Mode - ✓one as appropriate.		Face to Face			Blended			Hybrid		Online		Workplace Learning		
					✓									
Teaching and Learning Modalities – ✓one or more as appropriate.		In-person face-to-face			Synchronous			Asynchronous		Work Based				
		✓			✓			✓						
Assessment Techniques Utilised in Stage – ✓one or more as appropriate.		Continuous Assessment		Proctored Exam – in person*		Proctored Exam – online*		Project		Practical Skills Demonstration		Work based		
		✓		✓		✓		✓		✓				
Modules in this stage (add rows as required)														
Total Student Effort Module (hours)									Assessment – Allocation of Marks (from the module assessment strategy)					
Module Title	Semester	Mandatory (M) or Elective (E)	Credits (ECTS)	Total Hours	In person	Synchronous**	Other (Directed e-Learning, Independent Learning, Asynchronous)	Work Based	Continuous Assessment %	Proctored Exam – in person %*	Proctored Exam – online %*	Project %	Practical Skills Demonstration %	Work Based %
Business and Company Law	1/2	E	10	250	43	21	186	None	30%	70%				
Management	1/2	M	10	250	43	21	186	None	100%					
Cost Accounting	1/2	M	10	250	43	21	186	None	40%	60%				
Financial Accounting	1/2	M	10	250	43	21	186	None	30%	70%				
Financial Management	1/2	M	10	250	43	21	186	None	30%	70%				
ESG and Ethics	1	M	5	125	16	16	93	None	30%	70%				
Advanced Economic Perspectives	2	M	5	125	16	16	93	None	50%	50%				

\*NB: Exams may be deployed either in person or online, but are proctored in every instance. Exams are 'Closed Book', whether in person or online.

\*\*The hours for synchronous content should be read as "up to" with the proviso that full contact hours will be delivered. Any hours not covered by synchronous content will be covered by in person face-to-face contact hours

4.c Proposed Programme Schedule(s) - FULL TIME (Dublin-based), YEAR 3															
Name of Provider:		Dublin Business School													
Programme Title (Principal)		BA (Hons) in Accounting and Finance				QQI Award Title		Bachelor of Arts (Hons)				ECTS		180	
Stage (1,2,3, Award etc)		Award	Exit Award Title (if relevant)			NA						Stage ECTS		60	
Programme Delivery Mode - ✓one as appropriate.		Face to Face			Blended			Hybrid			Online			Workplace Learning	
					✓										
Teaching and Learning Modalities – ✓one or more as appropriate.		In-person face-to-face			Synchronous				Asynchronous				Work Based		
		✓			✓				✓						
Assessment Techniques Utilised in Stage – ✓one or more as appropriate.		Continuous Assessment		Proctored Exam – in person*		Proctored Exam – online*		Project		Practical Skills Demonstration		Work based			
		✓		✓		✓		✓		✓					
Modules in this stage (add rows as required)															
Total Student Effort Module (hours)									Assessment – Allocation of Marks (from the module assessment strategy)						
Module Title	Semester	Mandatory (M) or Elective (E)	Credits (ECTS)	Total Hours	In person	Synchronous**	Other (Directed e-Learning, Independent Learning, Asynchronous)	Work Based	Continuous Assessment %	Proctored Exam – in person %*	Proctored Exam – online % *	Project %	Practical Skills Demonstration %	Work Based %	
Management Accounting for Performance	1/2	M	10	250	40	20	190	None	30%	70%					
Advanced Financial Management	1/2	M	10	250	40	20	190	None	30%	70%					
Financial Reporting	1/2	M	10	250	40	20	190	None	30%	70%					
Taxation Systems	1/2	E	10	250	40	20	190	None	30%	70%					
Audit and Assurance	1/2	M	10	250	40	20	190	None	30%	70%					
Capstone Project	1/2	M	10	250	12	6	232	None	100%						

\*NB: Exams may be deployed either in person or online, but are proctored in every instance. Exams are 'Closed Book', whether in person or online.

\*\*The hours for synchronous content should be read as "up to" with the proviso that full contact hours will be delivered. Any hours not covered by synchronous content will be covered by in person face-to-face contact hours

4.d Proposed Programme Schedule(s) - PART TIME, STAGE 1															
Name of Provider:		Dublin Business School													
Programme Title (Principal)		BA (Hons) in Accounting and Finance				QQI Award Title		Bachelor of Arts (Hons)				ECTS		180	
Stage (1,2,3, Award etc)		1	Exit Award Title (if relevant)			NA			Stage ECTS			60			
Programme Delivery Mode - ✓one as appropriate.		Face to Face			Blended			Hybrid			Online			Workplace Learning	
					✓										
Teaching and Learning Modalities – ✓one or more as appropriate.		In-person face-to-face				Synchronous				Asynchronous				Work Based	
		✓				✓				✓					
Assessment Techniques Utilised in Stage – ✓one or more as appropriate.		Continuous Assessment		Proctored Exam – in person*		Proctored Exam – online*		Project		Practical Skills Demonstration		Work based			
		✓		✓		✓		✓		✓					
Modules in this stage (add rows as required)															
Total Student Effort Module (hours)									Assessment – Allocation of Marks (from the module assessment strategy)						
Module Title	Semester	Mandatory (M) or Elective (E)	Credits (ECTS)	Total Hours	In person	Synchronous**	Other (Directed e-Learning, Independent Learning, Asynchronous)	Work Based	Continuous Assessment %	Proctored Exam – in person %*	Proctored Exam – online %*	Project %	Practical Skills Demonstration %	Work Based %	
Principles of Accounting	1/2	M	10	250	24	12	214	None	30%	70%					
Economic Perspectives	1/2	M	10	250	24	12	214	None	40%	40%		20%			
Business Context and Organisation	1/2	M	10	250	24	12	214	None	50%	50%					
IT Essentials	1/2	M	10	250	24	12	214	None	60%	40%					
Mathematics for Business	1/2	M	10	250	24	12	214	None	40%	50%		10%			
Foundational Academic Skills	1	M	5	125	9	9	107	None	100%						
Accounting Information Systems	2	M	5	125	9	9	107	None		100%					

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4.e Proposed Programme Schedule(s) - PART TIME, STAGE 2											
Name of Provider:	Dublin Business School										
Programme Title (Principal)	BA (Hons) in Accounting and Finance			QQI Award Title	Bachelor of Arts (Hons)			ECTS	180		
Stage (1,2,3, Award etc)	2	Exit Award Title (if relevant)		NA			Stage ECTS	60			
Programme Delivery Mode - ✓one as appropriate.	Face to Face		Blended		Hybrid		Online		Workplace Learning		
			✓								
Teaching and Learning Modalities – ✓one or more as appropriate.	In-person face-to-face			Synchronous			Asynchronous			Work Based	
	✓			✓			✓				
Assessment Techniques Utilised in Stage – ✓one or more as appropriate.	Continuous Assessment		Proctored Exam – in person*		Proctored Exam – online*		Project		Practical Skills Demonstration		Work based
	✓		✓		✓		✓		✓		

**Modules in this stage (add rows as required)**

Total Student Effort Module (hours)									Assessment – Allocation of Marks (from the module assessment strategy)					
Module Title	Semester	Mandatory (M) or Elective (E)	Credits (ECTS)	Total Hours	In person	Synchronous**	Other (Directed e-Learning, Independent Learning,	Work Based	Continuous Assessment %	Proctored Exam – in person %*	Proctored Exam – online %*	Project %	Practical Skills Demonstration %	Work Based %
Business and Company Law	1/2	E	10	250	22	10	218	None	30%	70%				
Management	1/2	M	10	250	22	10	218	None	100%					
Cost Accounting	1/2	M	10	250	22	10	218	None	40%	60%				
Financial Accounting	1/2	M	10	250	22	10	218	None	30%	70%				
Financial Management	1/2	M	10	250	22	10	218	None	30%	70%				
ESG and Ethics	1	M	5	125	11	5	109	None	30%	70%				
Advanced Economic Perspectives	2	M	5	125	11	5	109	None	50%	50%				

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4.f Proposed Programme Schedule(s) - PART TIME, STAGE 3														
Name of Provider:		Dublin Business School												
Programme Title (Principal)		BA (Hons) in Accounting and Finance				QQI Award Title		Bachelor of Arts (Hons)			ECTS	180		
Stage (1,2,3, Award etc)		Award	Exit Award Title (if relevant)			NA					Stage ECTS	60		
Programme Delivery Mode - ✓one as appropriate.		Face to Face			Blended			Hybrid		Online		Workplace Learning		
					✓									
Teaching and Learning Modalities – ✓one or more as appropriate.		In-person face-to-face			Synchronous			Asynchronous			Work Based			
		✓			✓			✓						
Assessment Techniques Utilised in Stage – ✓one or more as appropriate.		Continuous Assessment		Proctored Exam – in person*		Proctored Exam – online*		Project		Practical Skills Demonstration		Work based		
		✓		✓		✓		✓		✓				
Modules in this stage (add rows as required)														
Total Student Effort Module (hours)									Assessment – Allocation of Marks (from the module assessment strategy)					
Module Title	Semester	Mandatory (M) or Elective (E)	Credits (ECTS)	Total Hours	In person	Synchronous**	Other (Directed e-Learning, Independent Learning, Asynchronous)	Work Based	Continuous Assessment %	Proctored Exam – in person %*	Proctored Exam – online %*	Project %	Practical Skills Demonstration %	Work Based %
Management Accounting for Performance	1/2	M	10	250	20	10	220	None	30%	70%				
Advanced Financial Management	1/2	M	10	250	20	10	220	None	30%	70%				
Financial Reporting	1/2	M	10	250	20	10	220	None	30%	70%				
Taxation Systems	1/2	E	10	250	20	10	220	None	30%	70%				
Audit and Assurance	1/2	M	10	250	20	10	220	None	30%	70%				
Capstone Project	1/2	M	10	250	12	6	232	None	100%					

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4.g Proposed Programme Schedule(s) - FULL TIME (Malaysia-based), YEAR 1															
Name of Provider:		Dublin Business School													
Programme Title (Principal)		BA (Hons) in Accounting and Finance				QQI Award Title		Bachelor of Arts (Hons)				ECTS		180	
Stage (1,2,3, Award etc)		1	Exit Award Title (if relevant)			NA				Stage ECTS		60			
Programme Delivery Mode - ✓one as appropriate.		Face to Face			Blended			Hybrid			Online		Workplace Learning		
					✓										
Teaching and Learning Modalities – ✓one or more as appropriate.		In-person face-to-face			Synchronous				Asynchronous				Work Based		
		✓							✓						
Assessment Techniques Utilised in Stage – ✓one or more as appropriate.		Continuous Assessment		Proctored Exam – in person		Proctored Exam – online		Project		Practical Skills Demonstration		Work based			
		✓		✓		✓		✓		✓					
Modules in this stage (add rows as required)															
Total Student Effort Module (hours)									Assessment – Allocation of Marks (from the module assessment strategy)						
Module Title	Semester	Mandatory (M) or Elective (E)	Credits (ECTS)	Total Hours	In person	Synchronous	Other (Directed e-Learning, Independent Learning, Asynchronous)	Work Based	Continuous Assessment %	Proctored Exam – in person %*	Proctored Exam – online %*	Project %	Practical Skills Demonstration %	Work Based %	
Principles of Accounting	1/2	M	10	250	72		178	None	30%	70%					
Economic Perspectives	1/2	M	10	250	72		178	None	40%	40%		20%			
Business Context and Organisation	1/2	M	10	250	72		178	None	50%	50%					
IT Essentials	1/2	M	10	250	72		178	None	60%	40%					
Mathematics for Business	1/2	M	10	250	72		178	None	40%	50%		10%			
Foundational Academic Skills	1	M	5	125	36		89	None	100%						
Accounting Information Systems	2	M	5	125	36		89	None		100%					

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4.h Proposed Programme Schedule(s) - FULL TIME (Malaysia-based), YEAR 2														
Name of Provider:		Dublin Business School												
Programme Title (Principal)		BA (Hons) in Accounting and Finance				QQI Award Title		Bachelor of Arts (Hons)			ECTS		180	
Stage (1,2,3, Award etc)		2	Exit Award Title (if relevant)			NA			Stage ECTS		60			
Programme Delivery Mode - ✓one as appropriate.		Face to Face			Blended			Hybrid			Online		Workplace Learning	
					✓									
Teaching and Learning Modalities – ✓one or more as appropriate.		In-person face-to-face			Synchronous			Asynchronous			Work Based			
		✓						✓						
Assessment Techniques Utilised in Stage – ✓one or more as appropriate.		Continuous Assessment		Proctored Exam – in person		Proctored Exam – online		Project		Practical Skills Demonstration		Work based		
		✓		✓				✓		✓				
Modules in this stage (add rows as required)														
Total Student Effort Module (hours)									Assessment – Allocation of Marks (from the module assessment strategy)					
Module Title	Semester	Mandatory (M) or Elective (E)	Credits (ECTS)	Total Hours	In person	Synchronous	Other (Directed e-Learning, Independent Learning, Asynchronous)	Work Based	Continuous Assessment %	Proctored Exam – in person %*	Proctored Exam – online %*	Project %	Practical Skills Demonstration %	Work Based %
Business and Company Law (Malaysian variant)	1/2	E	10	250	64		186	None	30%	70%				
Management	1/2	M	10	250	64		186	None	100%					
Cost Accounting	1/2	M	10	250	64		186	None	40%	60%				
Financial Accounting	1/2	M	10	250	64		186	None	30%	70%				
Financial Management	1/2	M	10	250	64		186	None	30%	70%				
ESG and Ethics	1	M	5	125	32		93	None	30%	70%				
Advanced Economic Perspectives	2	M	5	125	32		93	None	50%	50%				

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4.i Proposed Programme Schedule(s) - FULL TIME (Malaysia-based), YEAR 3														
Name of Provider:		Dublin Business School												
Programme Title (Principal)		BA (Hons) in Accounting and Finance			QQI Award Title		Bachelor of Arts (Hons)			ECTS		180		
Stage (1,2,3, Award etc)		Award	Exit Award Title (if relevant)			NA			Stage ECTS		60			
Programme Delivery Mode - ✓one as appropriate.		Face to Face			Blended			Hybrid		Online		Workplace Learning		
					✓									
Teaching and Learning Modalities – ✓one or more as appropriate.		In-person face-to-face			Synchronous			Asynchronous			Work Based			
		✓						✓						
Assessment Techniques Utilised in Stage – ✓one or more as appropriate.		Continuous Assessment		Proctored Exam – in person		Proctored Exam – online		Project		Practical Skills Demonstration		Work based		
		✓		✓				✓		✓				
Modules in this stage (add rows as required)														
Total Student Effort Module (hours)									Assessment – Allocation of Marks (from the module assessment strategy)					
Module Title	Semester	Mandatory (M) or Elective (E)	Credits (ECTS)	Total Hours	In person	Synchronous	Other (Directed e-Learning, Independent Learning, Asynchronous)	Work Based	Continuous Assessment %	Proctored Exam – in person %*	Proctored Exam – online %*	Project %	Practical Skills Demonstration %	Work Based %
Management Accounting for Performance	1/2	M	10	250	60		190	None	30%	70%				
Advanced Financial Management	1/2	M	10	250	60		190	None	30%	70%				
Financial Reporting	1/2	M	10	250	60		190	None	30%	70%				
Taxation Systems (Malaysian variant)	1/2	E	10	250	60		190	None	30%	70%				
Audit and Assurance	1/2	M	10	250	60		190	None	30%	70%				
Capstone Project	1/2	M	10	250	18		32	None	100%					

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