

New Programme (Major Award) External Validation Report

Section A

Report of the External Review Panel

Programme Reference Number:	10
Faculty/School(s):	School of Business
Department(s):	Department of Business and Accounting

Details of Programme(s) Reviewed

Title:	MSc in Digital Professional Accounting
Type of Award:	Taught Masters
NFQ (National Framework of Qualifications) Level:	9
ECTS:	90
ISCED:	0411 – Accounting & Taxation
Duration:	1 year
Proposed Student Intake:	25
Proposed Start Date:	September 2025
Delivery Mode(s):	Blended

Title:	Postgraduate Diploma in Science in Professional Accounting
Type of Award:	Postgraduate Diploma
NFQ Level:	9
ECTS:	60
ISCED:	0411 – Accounting & Taxation
Duration:	1 year
Proposed Student Intake:	25
Proposed Start Date:	September 2025
Delivery Mode(s):	Blended

Date of Review:	27 th May 2024
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Review Panel

Panellist Role	Title	Name	Organisation	Job Title
Chair	Dr	Stephen Cassidy	Munster Technological University	Dean of Academic Quality Enhancement
External Academic Discipline Expert	Prof	Danielle McWall	Ulster University	Head of Department of Accounting & Finance
External Academic Discipline Expert	Dr	Kathleen Regan	University of Limerick	Associate Professor in Corporate Reporting and Management Accounting
Industry/ Community Representative	Mr	Blain Sheridan	Grant Thornton	Director
Student Representative	Mr	Ali Usama	ATU	Student
Vice President for Academic Affairs and Registrar (VPAAR) Nominee (Academic Secretary)	Ms	Carmel Brennan	ATU	Assistant Registrar

All external members of the panel have declared that they are independent of ATU (Atlantic Technological University), and all have declared that they have no conflict of interest.

Programme Design Team

The panel met the staff listed below during the review process.

Dr Seamus Lennon	Deirdre Lusby
Michelle Burke	Niamh Fennell
Colin Callinan	Vanessa Egan
Shane Moran	Fearghal McHugh
Richie Hoare	Caitlin NiGhabhain
Michael Moran	

In attendance: Gillian Roddie, ACCA

Introduction

The traditional role of accountants is changing due to the onset of digital technologies. This creates both opportunities and threats for accounting education providers. There is a shortage of accountants worldwide, but more importantly there is a shortage of accountants with the necessary digital competencies required in the current dynamic digital environment. In February 2023, Pat O'Neill, the President of CAI, stated "The accounting profession has remained set in stone, essentially unchanged in 30 years, so it is little wonder that students don't associate the profession with cutting edge areas like data analytics or sustainability reporting, both of which are huge growth areas for the profession". Mr. O'Neill also stated, "the acute shortage of qualified accountants will worsen this year, and Irish businesses will struggle to recruit the talent they require". During 2022, CAI reported demand for newly qualified accountants in Ireland increased by 14%, compared to the previous year, particularly in areas such as technology, multinational companies, and financial services.

ACCA is the largest global professional accounting body, with 247,000 members and 526,000 students in 179 countries. The accounting modules in the programme replicate the examinable content of ACCA's Strategic Professional Level syllabi. Upon successful completion graduates will achieve the award of MSc in Digital Professional Accounting (Level 9 award) and have the necessary technical knowledge and competencies to immediately attempt the ACCA Strategic Professional Accounting examinations (Level 9 award).

See Appendix for Entry Requirements, Programme Learning Outcomes and Approved Programme Schedule.

Rationale for Programme(s)

Research undertaken by professional accounting bodies and professional accounting firms has identified the importance of digital technology to accountants. Additionally, the research identified a shortage of digital technology competencies in both professionally qualified accountants and accounting graduates. This programme ultimately aims to provide learners with the knowledge, competencies, and mindset necessary to succeed in a rapidly changing digital landscape. A focus group undertaken with current accounting practitioners, clarified that accounting professionals will be interested in registering on the programme to "up-skill" in digital technologies and sustainability.

Validation Criteria

ATU's Developing and Validating New Taught Programmes Policy specifies that new programmes must comply with the following criteria for validation:

1. The programme aims and learning outcomes are clear and aligned with the proposed award title.
2. The rationale for the programme is well informed and justified.
3. The design of the programme is suitably structured and fit for purpose.
4. The design of the programme ensures that students can successfully achieve the Programme Learning Outcomes.

5. The teaching, learning and assessment strategy is well planned and appropriate for the discipline area and type of award.
6. Assessment techniques are fair, valid, reliable, consistent and a credible measure of the academic standard attained by students.
7. The planned resources, including staff, physical, online, library and student supports, sufficiently support the teaching, learning and assessment strategy for the programme.
8. The programme facilitates lifelong learning for a diverse student population by setting out appropriate entry requirements and opportunities for access, transfer, and progression.
9. There is demand for potential graduates from the programme.
10. The learning environment and mode of delivery are consistent with the needs of the intended students of the programme and accessible and appropriate support services for students have been provided for.
11. Students will be well informed on the requirements of the programme, guided to relevant resources and supported in their studies in a caring environment.

Findings

Overall Finding

Validated without changes	
Validated subject to condition(s) and/or recommendation(s)	X
Rejected	

Reason for Overall Finding

The panel deemed that there is a strong rationale for the need for the programme based on research conducted by Professional Accounting Bodies and the Programme Development Team. The programme will provide graduates with the opportunity to both prepare for ACCA's strategic professional exams and differentiate themselves through the development of relevant digital skills. The panel deems that the programme has met ATU's validation criteria subject to the conditions and/or recommendations outlined below.

Commendations

The Validation Panel advises Academic Council of the following commendations:

1. The documentation provided to the panel was both comprehensive and of high quality.
2. The programme development team conducted comprehensive research to evidence the market need for this programme and to inform its design.
3. The programme development team were knowledgeable and were open in their interactions with the panel.
4. The development of a masters programme which also prepares students for ACCA examinations will be very beneficial to students, as will future plans to increase linkages with ACCA.

Conditions

The Validation Panel advises Academic Council that subject to satisfying any condition(s) detailed below, the panel is satisfied that the proposed programme(s) meets the validation criteria as set out in Atlantic Technological University's Developing and Validating New Programmes Policy.

1. Review the programme to ensure that there is sufficient and explicit digital content in each of the modules to justify the title of the masters. 'Digital' should be explicit in module learning outcomes, syllabus, and assessment to make it more evident to students and other stakeholders as this is a key selling point of the programme. Include details of the technologies and datasets that students will use during the programme. Packages/technologies can be included as examples in the documentation, so that there will be flexibility as industry requirements evolve.
2. Ensure that the student workload is both feasible and balanced and is aligned with norms for full-time ECTS workload i.e. 30 ECTS per semester. The programme must be a minimum of 12 months and may benefit from being extended to 1.5 years. Clarify the timing and duration of delivery of each module in the document. A diagram may be useful in this regard.


Recommendations

The panel advises Academic Council that the Programme Development Team and/or the Department should take cognisance of any recommendations outlined below.

1. Include more digital content in the embedded exit Postgraduate Diploma. Having done so consider revising the title of the programme to include the term 'digital' given its relevance and attractiveness to both applicants and employers. This Postgraduate Diploma will include Business Analytics.
2. In parallel, seek approval for a stand-alone Postgraduate Diploma in Science in Professional Accounting for the cohort who are solely focussed on modules relating to professional examinations. This Postgraduate Diploma will not include Business Analytics.
3. Clarify the student experience through articulating the breakdown of onsite and online delivery for each of the modules and including a diagram in the document illustrating the delivery of the programme on a weekly basis. Consider the practicality of offering full-time students a mix of onsite and online modules, particularly in relation to onsite facilities for students to engage in online content.
4. The assessment strategy should outline how group assessment will be managed and assessed. Encourage mixed groups of experienced practitioners and those who have come straight from undergraduate programmes to enhance learning for all.
5. Provide further detail about the management of the Digital Research module including student choice of project, ethics approval and academic supports available. Consider timing the start of the module so that students can choose titles when they have covered some programme content. Timing of the module will also need to be considered as part of the overall examination of student workload (ref: Condition 2). The feasibility of students conducting primary research in the time available should be considered.
6. Describe the interdisciplinary approach that will be used to supervise students, ensuring that there is sufficient expertise in modern digital technologies as well as accounting to guide specific student projects.

Report Approval

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

Signed: 	
Name Dr Stephen Cassidy Validation Panel Chair	Date 29/11/2024

Section B

Quality Enhancement Plan in Response to New Programme Validation Report

Response submitted on behalf of the Programme Development Team by:	
Date:	

(Note to Programme Development Team: Copy Condition(s) and/or Recommendation(s) below, providing a detailed response to each. State specifically whether they have been met, how and where it has been completed and/or timeline for implementation. Where a recommendation has not been addressed a strong rationale for same must be provided.)

Month/Year it is intended to commence the programme:

Provide the delivery schedule if it differs from APS e.g., a one stage masters being delivered over two academic years.

Quality Enhancement Plan Approval

Compliance with conditions have been verified and responses to recommendations have been considered as appropriate.

Signed:	
Name Quality Office	Date

Appendices

Note: Appendices are added post-validation as part of the response to the report showing any amendments.

Appendix A Entry Requirements

Appendix B Programme Learning Outcomes

Appendix C Approved Programme Schedule