

The University of Leeds
EXTERNAL EXAMINER'S REPORT

ACADEMIC YEAR: 2018-19

QAT Received 23/07/2019

Part A: General Information

Subject area and awards being examined

Title and Name of Examiner:

Faculty / School of:

Leeds University Business School

Subject(s):

Accounting and Finance

Programme(s) / Module(s):

Undergraduate modules in Accounting and Finance

Awards (e.g. BA/BSc/MSc etc):

BSc Accounting and Finance

Part B: Comments for the Institution on the Examination Process and Standards

Points of innovation and/or good practice

Please highlight areas of innovation or good practice within the programmes or processes you have been involved with in this box.

Administration of the examinations process is generally very good. Documentation is sent in a timely manner and I am given fair opportunity to comment on the final exam papers

Enhancements made from the previous year

Please highlight any enhancements made to the programme(s) or processes over the past year in this box.

There have been no substantial changes to the administration process for examinations from the previous academic year.

Matters for Urgent Attention

If there are any areas which you think require urgent attention before the programme is offered again please note them in this box

In the previous year I verbally highlighted concerns to the department regarding the use of 'pink' papers that students were not allowed to remove from the exam room. These papers give the class lecturer the opportunity to use the same questions in subsequent years. While this practice is appropriate in early stage modules that involve a large multiple choice /short essay component and where questions are being drawn from a test bank, I am concerned that in some of the advanced accounting modules the practice is not appropriate.

In particular, I highlighted a concern that in some advanced papers using larger case / essay type questions the entire exam paper has been copy-pasted verbatim from the previous year, in some cases with questions moved from the main to the resit (and vice versa). This appears potentially inappropriate for two potential reasons. First, there is the potential for students to become aware of the practice and discuss exam content from year to year (and with the potential that students resitting in subsequent years facing identical questions to previous years). Second, it suggests a potential rote learning towards a single narrow set of questions in the final exam. I raised the issue again during moderation of the exam papers and was invited to discuss the issue in more detail at the final exam board, which I was unable to attend this year as the university had rescheduled the date.

It is the Business School's decision on whether this policy is appropriate but – and perhaps if I had been able to attend the exam board this year it would have been communicated to me – I am not aware of a formal policy within

the school regarding the appropriate use of pink papers at different levels. My own opinion is that they are not being used appropriately in specific advanced accounting modules.

For Examiners in the first year of appointment only

1.	Were you provided with an External Examiner Handbook?	Y / N
2.	Were you provided with copies of previous External Examiners' reports and the School's responses to these?	Y / N
3.	Were you provided with a External Examiner Mentor?	Y / N

For Examiners completing their term of appointment only

4.	Have you observed improvements in the programme(s) over the period of your appointment?	Y / N
5.	Has the school responded to comments and recommendations you have made?	Y / N
6.	Where recommendations have not been implemented, did the school provide clear reasons for this?	Y / N
7.	Have you acted as an External Examiner Mentor?	Y / N

Please comment on your experience of the programme(s) over the period of your appointment, remarking in particular on changes from year to year and the progressive development and enhancement of the learning and teaching provision, on standards achieved, on marking and assessment and the procedures of the School

Standards

8.	Is the overall programme structure coherent and appropriate for the level of study?	Y
9.	Does the programme structure allow the programme aims and intended learning outcomes to be met?	Y
10.	Are the programme aims and intended learning outcomes commensurate with the level of award?	Y
11.	Did the Aims and ILOs meet the expectations of the national subject benchmark (where relevant)?	Y
12.	Is the programme(s) comparable with similar programmes at other institutions?	Y

Please use this box to explain your overall impression of the programme structure, design, aims and intended learning outcomes.

The undergraduate Accounting and Finance program at Leeds is very strong and provides for a good mix of technical and theoretical content, and with a clear emphasis on accreditation requirements. Collectively the courses cover all content expected in QAA subject benchmarks and there are areas of excellent across the degree.

13.	Is the influence of research on the curriculum and learning and teaching clear?	Y
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Please explain how this is/could be achieved (examples might include: curriculum design informed by current research in the subject; practice informed by research; students undertaking research)

In advanced modules students clearly demonstrate their knowledge of academic research in essay and case study materials.

14.	Does the programme form part of an Integrated PhD?	N
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Please comment on the appropriateness of the programme as training for a PhD:

15.	Does the programme include clinical practice components?	N
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Please comment on the learning and assessment of practice components of the curriculum here:

16.	Is the programme accredited by a Professional or Statutory Regulatory Body (PSRB)?	Y
<p><i>Please comment on the value of, and the programme's ability to meet, PSRB requirements here:</i></p> <p>Professional accountancy bodies (CIMA, ICAEW, ACCA) do not offer accreditation as such, but completion of degree courses in Accounting and Finance can provide students with exemptions from a significant number of professional level examinations. Leeds courses in Accounting and Finance provide students with a high number of exemptions from these subjects and it is evident that the department courses have been set up to reflect professional best practice. Students benefit from this both in terms of having the professional exemptions and from the quality of the courses that have been developed with these requirements in mind.</p>		

Assessment and Feedback

17.	Does the programme design clearly align intended learning outcomes with assessment?	Y
<p><i>Please comment on the assessment methods and the appropriateness of these to the ILOs, in particular: the design and structure of the assessment methods, and the arrangements for the marking of modules and the classification of awards; the quality of teaching, learning and assessment methods that may be indicated by student performance.</i></p>		
18.	Is the design and structure of the assessment methods appropriate to the level of award?	Y
19.	Were students given adequate opportunity to demonstrate their achievement of the programme aims and intended learning outcomes?	Y
<p><i>Please comment on the academic standards demonstrated by the students and, where possible, their performance in relation to students on comparable courses; the strengths and weaknesses of the students as a cohort:</i></p>		
<p><i>Please use this box to provide any additional comments you would like to make in relation to assessment and feedback:</i></p>		

The Progression and Awards Process

20.	Were you provided with guidance relating to the External Examiner's role, powers and responsibilities in the examination process?	Y
21.	Was the progression and award guidance provided sufficient for you to act effectively as an External Examiner?	Y
22.	Did you receive appropriate programme documentation for your area(s) of responsibility?	Y
23.	Did you receive appropriate module documentation for your area(s) of responsibility?	Y
24.	Did you receive full details of marking criteria applicable to your area(s) of responsibility?	Y
25.	Were you provided with all draft examination papers/assessments?	Y
26.	Was the nature and level of the assessment questions appropriate?	Y
27.	Were suitable arrangements made to consider your comments on assessment questions?	Y
28.	Was sufficient assessed work made available to enable you to have confidence in your evaluation of the standard of student work?	Y

29.	Were the examination scripts clearly marked/annotated?	Y
30.	Was the choice of subjects for final year projects and/or dissertations appropriate?	Y
31.	Was the method and standard of assessment appropriate for the final year projects and/or dissertations?	Y
32.	Were the administrative arrangements satisfactory for the whole process, including the operation of the Progression and Awards Board?	Y
33.	Were you able to attend the Progression and Awards Board meeting?	N
34.	Were you satisfied with the recommendations of the Progression and Awards Board?	Y / N
35.	Were you satisfied with the way decisions from the School Special Circumstances meeting were communicated to the Progression and Awards Board?	Y / N
<p><i>Please use this box to provide any additional comments you would like to make on the questions above:</i></p>		

Other comments

Please use this box if you wish to make any further comments not covered elsewhere on the form

Part C: School Response to External Examiner Report**Name of School and Head of School (or nominee)***Title and Name of Examiner:*

Subject(s):

Accounting and Finance

Programme(s) / Module(s):

BSc Accounting and Finance

Awards (e.g. BA/BSc/MSc etc):

BSc

Title and Name of Responder:

Position*:

Programme Director

Faculty / School of:

Leeds University Business School

Address for communication:

Maurice Keyworth Building
University of Leeds
Leeds, LS2 9JT

Email:

Telephone:

If the individual responding to the report is not the Head of School please state their position within the School.*Completing the School response**

The completed School response (including the full original report) must be sent directly to the External Examiner. A copy must also be emailed to the Quality Assurance Team at gat@leeds.ac.uk. External Examiners should receive a formal response no later than six weeks after receipt of the original report.

Response to Points of innovation and/or good practice

Your comments on our good administrative process is appreciated.

Response to Enhancements made from the previous year

Whilst there are areas of continual improvement there were, as noted, no distinct enhancements made in the year 2018/19.

Response to Matters for Urgent Attention

If any areas have been identified for urgent attention before the programme is offered again please provide a specific response to them here:

Thank you for your feedback regarding the use of pink papers in exams. Whilst this is acceptable practice in LUBS we understand your concern and we will endeavour to ensure that there is minimal, if any, repetition of essay questions from one year to the next, especially for advanced papers using large case/essay type questions. This will be scheduled as an agenda item for our next divisional meeting where the message will be reinforced.

For 2019/20 academic year, the following changes to assessment will be made:

- Auditing modules have been reviewed and new examination papers will be written.
- Critical Cases module will use a new ICAEW case for the examination.

Response to questions 1-7 (and related comments)

Schools may provide a general response; however, where Examiners raise specific points these must be addressed individually:

N/A

Standards

Response to questions 8 to 16 (and related comments)

Schools may provide a general response; however, where Examiners raise specific points these must be addressed individually:

Thank you for your supportive comments.

Assessment and Feedback

Response to questions 17 to 19 (and related comments)

Schools may provide a general response; however, where Examiners raise specific points these must be addressed individually:

The Progression and Awards Process

Response to questions 20-35 (and related comments)

Schools may provide a general response; however, where Examiners raise specific points these must be addressed individually:

Other comments

Response to items included in the 'Other Comments' section of the report