

## Differential Validation

(Major Programme Changes – Type A)

### Section A

### Report of the Review Panel

<b>Programme Reference Number:</b>	M021
<b>Faculty/School(s):</b>	Business
<b>Department(s):</b>	Business & Accounting

#### Details of Programme(s) Reviewed

<b>Programme Title:</b>	Bachelor of Science (Honours) in Digital Accounting
<b>Programme Code:</b>	GA_BSDAG_H08
<b>Embedded Awards:</b>	

<b>Date of Review:</b>	Monday April 25 <sup>th</sup>
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## Review Panel

Panellist Role	Name	Organisation	Job Title
Chair	Michael Margey	ATU	HoS
External Expert	Dr Kathleen Regan	UL	Ass Professor
Academic/Head of Department	Dr Anne Burke	ATU	
Student Representative			
Academic Secretary	Dr Simon Stephens	ATU	AR
Recording Secretary			

## Programme Board

The panel met the staff listed below during the review of the proposed modifications.

Seamus Lennon
Deirdre Lusby
Niamh Fennell
Michelle Burke
Richie Hoare
Shane Moran
Sharon Duignan

## **Summary of Proposed Modifications**

A change in the allocation of ECTS within the approved programme schedule. Revision of APS following annual review for professional exemptions. Movement of modules between semesters.

The changes can be summarised as follows:

- Minor amendments – Information Technology, Economics
- Moved – Computerised Accounting Packages
- Added – Financial Management 1 and 2 – pre-approved on Accounting degree
- Moved to elective status – Risk Management and Taxation 3
- Replaced – ERP Cloud IRP with AI for Digital Accounting (new), ERP Cloud Financial Accounts with Database for Accounting Information Systems (new), Advanced Financial Reporting and Contemporary Management Accounting with Advanced Financial Reporting yearlong (new), Corporate Finance with Strategic Finance (new).
- Removed – Data Governance with IT Security and Operations Management.

## **Rationale for Modifications**

Chartered Accountants Ireland have amended their rules for the provision of exemptions to programmes. Previously CAP2 exemptions were only available to master's programmes following a rigorous review and the provision of substantial material including pilot examination papers. This has recently changed and now some CAP2 exemptions may be available to some four-year undergraduate programmes. Following our annual review of exemptions this proposed programme revision is written with the aim of gaining three exemptions from CAP2 – Financial Reporting, Strategic Finance & Management Accounting and Taxation II.

To ensure that the maximum level of student flexibility is provided to all accounting students on the Galway Campus this proposed programme revision also amends year 1 to provide 100% commonality with year 1 of the Bachelor of Business (Honours) in Accounting. This commonality in year 1 will allow students of both programmes a choice of two accounting programmes at the end of a successful year 1. Currently the only option for transfer available to students of Bachelor of Business (Honours) in Accounting at the end of year 1 is to the Bachelor of Business (Honours), a general degree. There is no option for transfer currently available to Bachelor of Science (Honours) in Digital Accounting. This increased flexibility and choice is more in line with the greater choice available to non-accounting students in the School of Business. This proposal will provide a direct access route within the University for those students who find, in year 1, that they are better suited to a programme with more accounting, less technology or more business / management modules. The programme board believe this will significantly improve retention across this suite of accounting programmes and across the School in general thus providing increased opportunity for each student to succeed at University.

## Findings

### Overall Finding

Approved without changes	YES
Approved subject to condition(s) and/or recommendation(s)	
Rejected	

### Reason for Overall Finding

*Clear rationale for the design of a more student-centric first year experience. Welcome changes which will facilitate 3 exemptions for CAP2 (Chartered Accountants Ireland).*

### Conditions

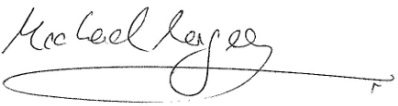
N/A

### Recommendations

N/A

## Report Approval

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

Signed:  <b>Michael Margey</b> Differential Validation Panel Chair	Date <b>25/03/2024</b>
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