



香港學術及職業資歷評審局
Hong Kong Council for Accreditation of
Academic & Vocational Qualifications

ACCREDITATION REPORT

**SCHOOL OF CONTINUING AND PROFESSIONAL
EDUCATION, CITY UNIVERSITY OF HONG KONG**

AND

EDINBURGH NAPIER UNIVERSITY

LEARNING PROGRAMME RE-ACCREDITATION

**BA (HONS) ACCOUNTING
BA ACCOUNTING AND FINANCE**

FEBRUARY 2023

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Appendix HKCAAVQ Panel Membership

1. TERMS OF REFERENCE

1.1 Based on the Service Agreement (No.: AA826), the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ), in the capacity of the Accreditation Authority as provided for under the Accreditation of Academic and Vocational Qualifications Ordinance (AAVQO) (Cap. 592), was commissioned by the School of Continuing and Professional Education, City University of Hong Kong and Edinburgh Napier University (jointly as the Operator) to conduct a Learning Programme Re-accreditation exercise with the following Terms of Reference:

- (a) To conduct an accreditation test as provided for in the AAVQO to determine whether the BA (Hons) Accounting (Non-local Courses Registry (NCR) Registration No.: 450282) and BA Accounting and Finance (NCR Registration No.: 451955) of the Operator meet the stated objectives and Hong Kong Qualifications Framework (HKQF) standards and can continue to be offered as accredited programmes; and
- (b) To issue to the Operator an accreditation report setting out the results of the determination in relation to (a) by HKCAAVQ.

2. HKCAAVQ'S DETERMINATION

2.1 HKCAAVQ has determined that the BA (Hons) Accounting (BAAcc) and BA Accounting and Finance (BAAF) of the Operator meet the stated objectives and HKQF standard at Level 5, and can continue to be offered as accredited programmes with a validity period of five years and four years respectively.

2.2 Validity Period

2.2.1 The validity period will commence on the date specified below. Operator may apply to HKCAAVQ to vary the commencement date of the validity period. Application will be considered on a case-by-case basis.

2.3 The determinations on the BAAcc and BAAF programmes are specified as follows:

Name of Local Operator	School of Continuing and Professional Education, City University of Hong Kong 香港城市大學專業進修學院	
Name of Non-local Operator	Edinburgh Napier University 愛丁堡龍比亞大學	
Name of Award Granting Body	Edinburgh Napier University 愛丁堡龍比亞大學	
Title of Learning Programmes	BA (Hons) Accounting 會計榮譽文學士	BA Accounting and Finance 會計及財務文學士
Title of Qualifications (Exit Awards)	BA (Hons) Accounting 會計榮譽文學士	BA Accounting and Finance 會計及財務文學士
Primary Area of Study and Training	Business and Management	
Sub-area (Primary Area of Study and Training)	Accounting, Finance and Investment	
Other Area of Study and Training	Not applicable	
Sub-area (Other Area of Study and Training)	Not applicable	
HKQF Level	Level 5	Level 5
HKQF Credits	260	140
Mode(s) of Delivery and Programme Length	Part-time, 2 years	Part-time, 1 year
Intermediate Exit Award	Not applicable	Not applicable
Start Date of Validity Period	1 September 2023	1 September 2023
End Date of Validity Period	31 August 2028	31 August 2027
Number of Enrolment(s)	One enrolment per year	One enrolment per year
Maximum Number of New Students	35 students per year	50 students per year

Specification of Competency Standards-based Programme	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Address of Teaching Venue	1. City University of Hong Kong main campus, Tat Chee Avenue, Kowloon Tong, Kowloon, HONG KONG 2. CityU SCOPE Tsim Sha Tsui East Learning Centre, UG2 & UG3, Chinachem Golden Plaza, 77 Mody Road, Tsim Sha Tsui East, Kowloon, HONG KONG

2.4 Recommendations

HKCAAVQ offers the following recommendations for continuous improvement of the Programmes.

For BAAcc and BAAF programmes

- 2.4.1 The Operator should revisit the mappings of the PILOs and POs with a view to better reflecting the contributions of the PILOs to the POs. (para. 4.1.7a)
- 2.4.2 The Operator should conduct a comprehensive SWOT analysis to identify more clearly the positioning and market niche of the Programmes, devise innovative marketing strategies, and engage the industry to gather more insights and feedback to ensure the sustainability of the Programmes. (para. 4.1.7c)
- 2.4.3 The Operator should analyse the costs and benefits of the “accelerated mode of study” to safeguard students’ learning experience and completion rates of the Programmes, and adjust the study plan whenever appropriate. (para. 4.3.6)
- 2.4.4 The Operator should improve the consistency of the examination setting across the Programmes and ensure that all examination papers continue to be moderated accordingly. (para. 4.4.7f)
- 2.4.5 The Operator should investigate in detail the root cause(s) of the academic misconduct cases and devise preventive measures to safeguard the robustness of online examination and assessment, and formally document the relevant issues and cases. (para. 4.4.7g)

For BAAcc programme

- 2.4.6 The Operator should provide more support for the *Dissertation* module by strengthening students' application of accounting/finance theories in hypothesis testing development, enhancing local staff expertise in research and monitoring students' research competency. (para. 4.4.4c)

2.5 **Advice**

HKCAAVQ also offers the following advice for continuous improvement of the Programmes.

For BAAcc and BAAF programmes

- 2.5.1 The Operator is advised to continue to review and update the terminologies used in the PILOs particularly those related to digitalisation. (para. 4.1.7b)
- 2.5.2 The Operator is advised to formally assess the applicants' English language proficiency to assure the quality of student intake and to provide timely and necessary support to the students in need. (para. 4.2.3)
- 2.5.3 The Operator is advised to strengthen the communication between SCOPE and ENU teaching staff to align the instructions given to the students. (para. 4.4.4b)
- 2.5.4 The Operator is advised to incorporate more business cases into the teaching materials and assessments to enhance contextualisation and students' learning experience. (para. 4.4.7c)
- 2.5.5 The Operator is advised to use more formative assessments and to enhance the feedback to students for improving the attainment of learning outcomes. (para. 4.4.7d)

For BAAcc programme

- 2.5.6 The Operator is advised to examine thoroughly the pros and cons of the possible replacement of the *Dissertation* module by a capstone module, and to seek advice from programme advisers and external stakeholders on this. (para. 4.3.7)

- 2.6 HKCAAVQ will subsequently satisfy itself on whether the Operator remains competent to achieve the relevant objectives and the Programmes continue to meet the standard to achieve the relevant objectives as claimed by the Operator by reference to, amongst other things, the Operator's fulfilment of any conditions and compliance with any restrictions stipulated in this Accreditation Report. For the avoidance of doubt, maintenance of accreditation status is subject to the fulfilment of any condition and compliance with any restriction stipulated in this Accreditation Report.

3. INTRODUCTION

- 3.1 The School of Continuing and Professional Education (SCOPE) is a self-financing but integral part of the City University of Hong Kong (CityU) serving the lifelong learning needs of the community. Since 1992, SCOPE has been offering top-up degree programmes in collaboration with non-local universities.
- 3.2 Edinburgh Napier University (ENU) attained university status in 1992 and was granted the authority to approve programmes conducted at an external institution under the United Kingdom Further and Higher Education Act (1992).
- 3.3 The SCOPE-ENU collaborative partnership (jointly as the Operator) started in 1997. The two top-up degree programmes, BA (Hons) Accounting (BAAcc) and BA (Hons) Accounting and Finance (BAAF)¹, were first accredited by HKCAAVQ in 2012 and re-accredited in 2018.
- 3.4 The Operator commissioned HKCAAVQ to conduct a Learning Programme Re-accreditation (re-LPA) exercise in 2022 for the BAAcc and BAAF Programmes with part-time mode only. HKCAAVQ formed an expert Panel for this re-LPA exercise (Panel Membership in **Appendix**). In view of the outbreak of the Coronavirus Disease 2019 (COVID-19), a site visit was conducted by the Panel via video-conference to reduce social contact from 30 November to 1 December 2022. HKCAAVQ's *Manual for the Four-stage Quality Assurance Process under the Hong Kong Qualifications Framework (Version 1.2, November 2020)* was the guiding document for the Operator and the Panel in conducting this accreditation exercise.

¹ BA Accounting and Finance, an exit award of BA (Hons) Accounting and Finance, went through the 2012 and 2018 accreditation exercises. However, only the programme without honour remains upon the 2022 re-LPA and the title is: BA in Accounting and Finance.

- 3.5 In consideration of the Operator's track record established from previous accreditation exercises and in accordance with the HKCAAVQ's Differentiation Approach, information on the following aspects of the Programmes under review was not required:

Accreditation Standard	Information Not Required
LPA-5: Programme Leadership and Staffing	Information on staff development is not required.
LPA-6: Learning, Teaching and Enabling Resources/Services	Information on student support services and institution-wide financial and physical resources is not required.
LPA-7: Programme Approval, Review and Quality Assurance	Information on institution-wide QA processes and mechanisms is not required.

4. PANEL'S DELIBERATIONS

The following presents the Panel's deliberations on a range of issues pertinent to its major findings. For aspects of the accreditation standards where no observations are made, they are considered to be appropriately addressed by the Operator.

4.1 Programme Objectives and Learning Outcomes

The learning programme must have objectives that address community, education and/or industry needs, with learning outcomes that meet the relevant HKQF standards, for all exit qualifications from the programme.

- 4.1.1 The BAAcc and BAAF programmes are both hosted by the ENU Business School.

For BAAcc programme

- 4.1.2 The BAAcc programme aims to develop students' interest in knowledge and understanding of all aspects of accounting with the following Programme Objectives (POs):

PO1	To develop their ability to approach accounting from a critical and analytical perspective.
PO2	To equip them with the knowledge and employability skills necessary for a career in accounting.
PO3	To enhance their intellectual experience through emphasis on analysis, synthesis and evaluation of the subject matter.
PO4	To provide them with opportunities for in depth study of the selected subject area through a cohesive programme of modules.
PO5	To achieve a degree accredited by the HKICPA which enables them to register at the Professional stage of the HKICPA programme.

4.1.3 The Programme Intended Learning Outcomes (PILOs) are categorised under “Knowledge and Understanding” and “Skills and Other Attributes”. On completion of the BAAcc programme, students will have:

Knowledge and Understanding	
A1	A critical understanding of the established theories, principles and concepts and emerging issues in accounting.
A2	A systematic, extensive and comparative knowledge and understanding of the technical language and practices of accounting in such areas as recording, summarizing and presenting business transactions as well as in the area of internal performance measurement.
A3	A systematic, extensive and comparative knowledge and understanding of the accountant’s role in providing tactical and strategic support in the areas of decision making, planning, control, performance measurement, cost analysis and cost management.
A4	Skills in identifying information needs and in the systematic gathering, analysis and interpretation of ideas, concepts and qualitative and quantitative data and information from a range of evaluated sources including current research, scholarly, and/or professional literature.
Skills and Other Attributes	
B1	Developed the analytical and problem solving skills needed for academic study and enquiry.
B2	The ability to evaluate and reflect on their own performance and on those of others.

B3	Experience of selecting relevant information and be able to synthesis information from a number of sources.
B4	The ability to evaluate research information critically and present findings in a logical and clear structure.
B5	The ability to analyse data and draw reasonable conclusions.
B6	Developed the ability to communicate effectively, both written and orally, using appropriate media.
B7*	Developed <i>digital</i> skills and use appropriate software.
B8*	Developed the ability to work <i>effectively</i> in groups.

* The Panel noted that the PILOs B7 and B8 of BAAcc were fine-tuned in this re-LPA exercise.

For BAAF programme

4.1.4 The BAAF programme aims to develop students' interest in knowledge and understanding of accounting, finance and financial services with the following POs:

PO1	Provide a comprehensive knowledge and understanding of operations and issues in finance from both an accounting / business perspective and a financial institution perspective.
PO2	Support this knowledge by developing student's competence in applying appropriate theories and concepts to accounting, finance and financial services.
PO3	Provide a challenging learning programme that develops student's critical, analytical, evaluative and reflective approaches to accounting, finance and financial services.
PO4	Develop key employability skills which will enable students to contribute effectively in a financial or business environment.
PO5	Develop the curriculum in accordance with the evolving educational and professional practices in accounting, finance and financial services.

4.1.5 The PILOs are categorised under “Knowledge and Understanding” and “Skills and Other Attributes”. On completion of the BAAF programme, students will have:

Knowledge and Understanding	
A1	A sound knowledge and understanding of how accounting, finance and financial services are related and the business/financial institutional relationships.
A2	A critical understanding of the established theories, principles, concepts, and emerging issues in accounting, finance and financial services.
A3	A systematic, extensive and comparative knowledge and understanding of the accountant’s role in providing tactical and strategic support in the areas of reporting, decision-making, planning, control and performance measurement.
A4	Sound knowledge and understanding of the financial services environment and a variety of specialist disciplines including financial services marketing, financial institution management, and corporate risk management.
A5	Identifying information needs and in the systematic gathering, analysis and interpretation of ideas, concepts and qualitative and quantitative data as well as information from a range of evaluated sources including current research, and scholarly/professional literature.
Skills and Other Attributes	
B1	Structure and communicate ideas effectively, both written and orally, using appropriate media.
B2*	Use <i>digital skills</i> and appropriate software.
B3	Research and collate information, using analytical and problem-solving skills to interpret that information and draw reasonable conclusions.
B4	Use interpersonal, communication and other transferable skills to contribute effectively in a business situation.
B5	Exercise initiative and personal responsibility in undertaking tasks, managing time and working in groups.

* The Panel noted that the PILO B2 of BAAF was fine-tuned in this re-LPA exercise.

For both programmes

4.1.6 The Operator provided the following information of both programmes to demonstrate how the Programmes meet the HKQF standard at Level 5:

- (a) Mappings showing the contributions of the PILOs to the POs;
- (b) Mappings showing the alignment between PILOs and Generic Level Descriptors (GLDs) of the HKQF at Level 5;
- (c) Mappings showing the contributions of Module Intended Learning Outcomes (MILOs) to the PILOs and GLDs of HKQF Level 5;
- (d) Module Descriptors of all modules, which includes summary information such as MILOs, module content, learning and teaching methods, contact hours, independent learning hours, and assessment methods, etc; and
- (e) Reports of the Graduate Survey (2019-2021) showing the graduates' articulation and employment pathways since the last accreditation.

4.1.7 Based on the accreditation documents, written response to Panel's initial comments with further clarifications, and discussion with the Senior Management and Programme Team, the Panel had the following observations and comments:

- (a) The Panel considered that the current mappings of the PILOs and POs of both programmes cannot reveal the primary focus of individual PILO and modules as all PILOs are mapped to all POs. In this connection, the Panel **recommended** that the Operator should revisit the mappings of the PILOs and POs with a view to better reflecting the contributions of the PILOs to the POs.
- (b) The Panel noted that the wording of some PILOs had been refined such as B7 of BAAcc and B2 of BAAF in which the terms "C&IT" and "IT" were replaced by "digital skills". However, the Panel was of the view that "digital skills" is also a generic term which may not clearly illustrate its relevancy to the Programmes. The Panel **advised** the Operator to continue to review and update the terminologies used in the PILOs, particularly those related to digitalisation.

- (c) The Panel discussed the distinctive features, future demand and marketing strategies of the Programmes with the management staff of SCOPE, in particular the downward trend of the admission statistics for BAAcc. The Panel shared the common view with SCOPE that a pure accounting degree is no longer in high student demand. The Panel noted that SCOPE has started to offer free technology-based short courses to students and has engaged more practitioners for teaching to enhance students' competitiveness as well as employability. The Panel was of the view that the offering of the short courses to students was not programme-specific and may not help rectify the downward trend of student enrolment. In view of the changing market and demographic situation, the Panel **recommended** that the Operator should conduct a comprehensive SWOT analysis to identify more clearly the positioning and market niche of the Programmes, devise innovative marketing strategies, and engage the industry to gather more insights and feedback to ensure the sustainability of the Programmes.
- (d) The Panel noted that the graduates of BAAcc have full exemption of the Associate Level of the Qualification Programme (QP) of Hong Kong Institute of Certified Public Accountants (HKICPA), and are eligible for claiming seven papers from the Association of Chartered Certified Accountants (ACCA) Qualification, while graduates of BAAF are eligible to claim up to six papers from ACCA.
- (e) The Graduate Survey in 2021 indicated that 33% of the BAAcc respondents and 44% of the BAAF respondents had a promotion during the period of study or right after graduation.
- (f) Representatives of employers whom the Panel met during the site visit gave positive ratings to the graduates employed and shared the view that the graduates were hardworking and eager to learn. However, they also commented that the writing skills, presentation skills, soft skills and technical skills of graduates should be enhanced.

4.1.8 Notwithstanding the recommendations and advice above, the Panel had the view that the Programmes in the main meet the needs of the industry, and, based on the learning outcomes as seen from the documents provided such as the samples of marked assessments (para. 4.4.6b), the POs and PILOs have been aptly set for HKQF Level 5.

4.2 Learner Admission and Selection

The minimum admission requirements of the learning programme must be clearly outlined for staff and prospective learners. These requirements and the learner selection processes must be effective for recruitment of learners with the necessary skills and knowledge to undertake the programme.

For BAAcc programme

4.2.1 The Panel noted that the minimum admission requirements of the Programme are provided as follows:

- Holders of Associate Degree (AD) / Higher Diploma (HD) / Advanced Diploma in Accounting or relevant disciplines who have exemption from Associate Level Modules 1-5 of Hong Kong Institute of Certified Public Accountants (HKICPA); or
- #Holders of AD / HD / Advanced Diploma who have exemption of at least three Associate Level Modules of HKICPA and they are required to successfully complete non-credit bearing bridging modules (up to a maximum of 2); or
- Graduates of Hong Kong Institute of Accredited Accounting Technicians (HKIAAT).

In response to the new Qualification Programme (QP) of the main professional accreditation body, HKICPA, the BAAcc programme had undergone a change in the “Admission Requirements” to include sub-degree holders in any disciplines (with effect from September 2020). Students admitted via this route are required to study selected non-credit bearing bridging modules under the “Associated Professional Knowledge for Accountants” series as assigned by SCOPE.

For BAAF programme

4.2.2 The Panel noted that the minimum admission requirements of the Programme are provided as follows:

- Holders of AD / HD or equivalent programmes in accounting, financial services or business-related disciplines.

For both programmes

- 4.2.3 For both BAAcc and BAAF, the minimum cumulation grade point average (CGPA) requirement for AD / HD holders is 2.0 and all admitted students must have completed their sub-degree qualifications using English as the medium of instruction (MOI). The Operator supplemented in the written response to Panel's initial comments that an English Enhancement Course (ECW) has been provided to students to strengthen their English language skills. In particular, there are 55 hours and 20 hours of ECW being allocated to BAAcc and BAAF students respectively. The Panel noted the additional ECW hours provided to the students. However, since the English language requirements solely ride on the learning, teaching and assessment activities of students' prior study using English as MOI, the Panel was of the view that the Operator may not know the English language proficiency of students in detail and thus could not provide the corresponding required English language support to students in a timely manner. In this connection, the Operator is **advised** to formally assess the applicants' English language proficiency to assure the quality of student intake and to provide timely and necessary support to the students in need.
- 4.2.4 The Panel reviewed the profiles of the students admitted to the Programmes during the validity period and noted that there were a few holders of certificate / diploma being admitted to the BAAcc programme. The Operator clarified that all of them were graduates of HKIAAT. The Panel received a confirmation from the Operator that there is no non-standard entry route for BAAcc while the admission of non-standard entrants for BAAF is considered on a case-by-case basis. In line with HKCAAVQ's policy on the yearly quota of non-standard admission for its accredited programmes, the Operator further confirmed that the Programmes will adhere to the policy that the maximum number of non-standard admission, i.e. admitted applicants not meeting the stipulated minimum admission requirements (including mature aged students), should be capped, on a programme basis, at a maximum of 5% of the actual number of new students of the year.
- 4.2.5 The Panel noted that information seminars have been conducted for potential applicants who can meet with SCOPE Programme Leader to discuss issues regarding the application, and the Programme Leader would further discuss with the applicants on the phone to clarify the issues, if any.

4.2.6 For the maximum number of new students, the Operator initially proposed to recruit a maximum of 60 part-time students per year for each of the BAAcc and BAAF programmes from AY2023/24 to 2027/28, with one enrolment per year. After discussion with the Programme Team and further elaboration with the management staff of SCOPE, the Panel considered that the maximum number of new students per year should be set at 35 and 50 for BAAcc and BAAF respectively.

4.2.7 Having reviewed the above information and the performance of the students as illustrated from the graduation statistics and distribution of award classifications (para. 4.4.6d), the Panel considered that the student selection process and the admission requirements can ensure that students enrolled in the Programmes have the knowledge and skills to undertake the learning activities of the Programmes.

4.3 Programme Structure and Content

The structure and content of the learning programme must be up-to-date, coherent, balanced and integrated to facilitate progression in order to enable learners to achieve the stated learning outcomes and to meet the programme objectives.

For BAAcc programme

4.3.1 The BAAcc programme consists of 260 QF credits and is delivered in part-time mode for six trimesters in two years. It comprises two 10-credit modules, ten 20-credit modules and one 40-credit *Dissertation* module which has two components: *Dissertation 1* (for research methods and proposal) and *Dissertation 2* (for final dissertation). The overall ratio of contact hours to individual learning hours equals 1:3.85. The following table summarises the structure of the BAAcc programme:

Year	Trimester	Module	QF Credits
1	1	Corporate Accounting	20
		Advanced Management Accounting	20
		Corporate Financial Management	20
	2	Auditing	20
		Advanced Corporate Reporting	20
	3	Hong Kong Taxation	20
Hong Kong Law		20	

2	4	Corporate Strategy	10
		Information Systems for Business & Accounting	10
		Innovations in Management Accounting	20
	5	Current Issues in Finance	20
		Dissertation 1	0
	6	Corporate Social Responsibility	20
Dissertation 2		40	

4.3.2 In response to the new Qualification Programme (QP) of HKICPA, the BAAcc programme had undergone a change in “programme structure” for the addition of the *Corporate Accounting* module, resulting in an increase of 20 QF Credits while the programme duration remained unchanged (with effect from September 2020), and the number of contact hours of the *Corporate Strategy* module was increased.

For BAAF programme

4.3.3 The BAAF programme consists of 140 QF credits and is delivered in part-time mode, with programme duration being shortened from 16 months (four trimesters) to one year (three trimesters). It comprises seven 20-credit modules and students can study either elective modules, *Financial Institutions, Markets & Services* or *Accounting & Financial Management* in trimester 1. The overall ratio of contact hours to individual learning hours equals 1:3.28 or 1:3.32. The following table summarises the structure of the BAAF programme:

Year	Trimester	Module	QF Credits
1	1	Financial Institutions, Markets & Services OR Accounting & Financial Management	20
		Advanced Management Accounting	20
		Corporate Financial Management	20
	2	Advanced Corporate Reporting	20
		Corporate Risk Management	20
	3	Marketing Financial Services	20
		Hong Kong Taxation	20

For both programmes

4.3.4 The Panel noted that the graduation requirement is to complete and obtain 260 QF credits for BAAcc and 140 QF credits for BAAF as laid down in the programme curriculum.

4.3.5 The Operator provided the following information of each programme for review by the Panel:

- (a) Programme structure cum study plan;
- (b) Mappings module intended learning outcomes (MILOs) to the PILOs and GLDs of HKQF Level 5;
- (c) Module Descriptors of all modules that list module description, MILOs, module content, learning and teaching activities, assessment methods, etc; and
- (d) Module Reports of selected modules.

4.3.6 The Panel noted that, with the addition of the 20-credit *Corporate Accounting* module for BAAcc and the shortening of programme duration from 16 months to one year for BAAF, students of both programmes have to complete three 20-credit modules in trimester one, which implies very heavy workload for part-time students who are mostly working full-time. The Operator explained that as the two programmes are operating at an “accelerated mode of study” and to avoid having a trailing module which requires an additional trimester for study, students are required to complete one more 20-credit module in the first trimester. It is also noted that there is more time for study in trimester one as it commences in early September. Although the students and graduates who met the Panel during the site visit expressed that shorter programme duration may be an advantage, the Panel was of the view that students’ learning experience and their completion of the Programmes should be of primary importance. In this regard, the Panel **recommended** that the Operator should analyse the costs and benefits of the “accelerated mode of study” to safeguard students’ learning experience and completion rates of the Programmes, and adjust the study plan whenever appropriate.

4.3.7 Moreover, the Panel noted that the Operator is exploring to replace the 40-credit *Dissertation* module by a capstone module for BAAcc to better prepare students for the capstone in the final stage of the QP of HKICPA, and the consideration will be based on whether dissertation or a capstone can enable students to exhibit their full potential in their study. Since the change will be substantial, the Operator is **advised** to examine thoroughly the pros and cons of the possible replacement of the *Dissertation* module by a capstone module, and to seek advice from programme advisers and external stakeholders on this.

- 4.3.8 Notwithstanding the recommendation and advice above, the Panel had the view that the structure and content of the Programmes can enable students to achieve the stated learning outcomes and required standards.

4.4 **Learning, Teaching and Assessment**

The learning, teaching and assessment activities designed for the learning programme must be effective in delivering the programme content and assessing the attainment of the intended learning outcomes.

- 4.4.1 The Programmes are delivered to students in part-time mode, with English as the medium of instruction (MOI). The Programmes employ various teaching and learning activities, with lectures and tutorials as the major contact modes of delivery. The maximum number of students involved in various modes of teaching is: 150 (for lecture), 30 (for tutorial) and 30 (for lab/practical session).
- 4.4.2 For the *Dissertation* module of BAAcc, one SCOPE teaching staff supervises 10 to 15 dissertations on average. There are 13 hours of one-to-one supervision of students and there are two assessment components which run across two trimesters. The first component is the proposal, with 25% weighting, and is assessed in trimester 5. The second component is the final dissertation, with 75% weighting, and is assessed in trimester 6.
- 4.4.3 The Panel reviewed the following information on teaching and learning of both programmes:
- (a) ENU Learning and Teaching Strategy;
 - (b) Module Descriptors of all modules;
 - (c) Study Guides of selected modules;
 - (d) Summary results of SCOPE Teaching and Learning Questionnaires (TLQ) for each programme;
 - (e) Module Reports of selected modules; and
 - (f) Sample of teaching and learning materials for the new *Corporate Accounting* module of BAAcc.
- 4.4.4 Having reviewed the above information and upon discussing with relevant stakeholders, the Panel had the following observations and comments:

- (a) Comments of the students and graduates on learning and teaching are positive in general although some student representatives expressed that some teaching materials are too focused on examinations.
- (b) Students indicated that, in some occasions, the instructions given by SCOPE teaching staff did not align with those given by ENU teaching staff, reflecting that communication among the local and non-local teams could be enhanced. The Operator is **advised** to strengthen the communication between SCOPE and ENU teaching staff to align the instructions given to the students.
- (c) Regarding the *Dissertation* module for BAAcc, there are 10 hours of Research Methods (RM) which cover knowledge on research methodology including the development of hypothesis testing. However, there is no formal assessment and no attendance requirement for the RM classes. Since a dissertation is helpful for the academic development of students and research methodology is the key to achieving the learning outcomes, the Panel **recommended** that the Operator should provide more support for the *Dissertation* module by strengthening students' application of accounting/finance theories in hypothesis testing development, enhancing local staff expertise in research and monitoring students' research competency.

4.4.5 In terms of student assessments, a range of assessment methods such as tests, assignments, case studies, essays, presentations, project proposals and research reports, and examinations are used to assess students' attainment of the intended learning outcomes and written assignment and examination is the most common combination.

4.4.6 The Panel reviewed the following in relation to student assessments:

- (a) ENU Assessment Handbook;
- (b) Samples of marked assessment scripts with associated briefs and assessment criteria for:
 - BAAcc – *Corporate Accounting, Auditing, Corporate Financial Management and Dissertation*;

- BAAF – *Accounting and Financial Management, Marketing Financial Services and Corporate Risk Management*;
- (c) External Examiners (EE) reports of the Programmes during the validity period;
- (d) Graduation statistics and distribution of award classifications during the validity period; and
- (e) Annual Programme Reports during the validity period.

4.4.7 Having reviewed the above information and upon discussing with relevant stakeholders, the Panel had the following observations and comments:

- (a) The assessment tasks were properly designed and the principal assessment weightings of 30% assignment and 70% examination had been set according to the HKICPA guideline;
- (b) The completed assessments demonstrated students' attainment of learning outcomes pitched at the appropriate HKQF Level;
- (c) Some teaching materials and assessments were contextualised with accounting / auditing standards according to the Hong Kong setting; but not many real business cases had been used to develop students' critical thinking skills. The Operator is **advised** to incorporate more business cases into the teaching materials and assessments to enhance contextualisation and students' learning experience;
- (d) Student and graduates would like to receive more feedback from the teaching team on submitted assessments to support their learning. The Operator is **advised** to use more formative assessments and to enhance the feedback to students for improving the attainment of learning outcomes;
- (e) The graduation statistics showed a fairly high completion rate during the validity period for both programmes. For BAAcc, the distribution of award classifications indicated that about 70-90% of graduates were awarded second-class honours.

- (f) Examinations were structured quite differently from module to module and even from year to year for the same module in terms of duration and open-/closed-book format. While flexibility should exist among modules, the Panel **recommended** that the Operator should improve the consistency of the examination setting across the Programmes and ensure that all examination papers continue to be moderated accordingly; and
- (g) It is compulsory for students to use Turnitin for plagiarism detection before student assessment submission. The Module Leader would report the suspected cases to the Academic Conduct Officer of ENU for investigation. The students involved would be required to attend an online hearing and a penalty would be imposed if the case was confirmed. In the past three years, there were 24 and 5 cases of academic misconduct for BAAcc and BAAF respectively. The Panel considered that the programme team should be vigilant about the high proportion of academic misconduct. The Operator supplemented that most cases were related to online examinations during the COVID's protracted disruption for the programme delivery and effective invigilation was very challenging. The Panel noted that HKICPA had also suggested some best practices in conducting online examination to the Operator to maintain the quality of the alternative form of assessment, and yet deliberations had not been found in formal documentation regarding the nature of the problem, possible solution or preventive measures. The Panel **recommended** that the Operator should investigate in detail the root cause(s) of the academic misconduct cases and devise preventive measures to safeguard the robustness of online examination and assessment, and formally document the relevant issues and cases.

4.4.8 Notwithstanding the recommendations and advice above, the Panel considered that the learning, teaching and assessment activities of the Programmes are generally effective in delivering the programme content and assessing students' attainment of the intended learning outcomes and the required standard at HKQF Level 5.

4.5 **Programme Leadership and Staffing**

The Operator must have adequate programme leader(s), teaching/training and support staff with the qualities, competence, qualifications and experience necessary for effective programme

management, i.e. planning, development, delivery and monitoring of the programme. There must be an adequate staff development scheme and activities to ensure that staff are kept updated for the quality delivery of the programme.

4.5.1 The minimum appointment criteria for SCOPE teaching staff for both programmes and for dissertation supervisors of BAAcc are:

- (a) Master's degree in the relevant discipline;
- (b) At least two years' experience in teaching the relevant discipline, preferably at tertiary level;
- (c) At least two years' work experience in the relevant industry; and
- (d) Strong commitment to excellence in teaching.

4.5.2 The Panel reviewed the profile of ENU and SCOPE full-time (FT) and part-time (PT) teaching staff of the Programmes and considered that the existing staff possess the appropriate qualifications and substantial industry experience in the relevant disciplines. Due to the similar nature of BAAcc and BAAF, most of the teaching staff are teaching modules for both programmes.

Programme	ENU		SCOPE	
	FT	PT	FT	PT
BAAcc	13	1	3	6
BAAF	10	1	3	4

4.5.3 In SCOPE, the normal teaching hours for full-time teaching staff are 13-16 hours per week while for part-time staff, the maximum weekly teaching load is 17 hours. Although a formal staff-student ratio (SSR) is not used on ENU's collaborative programmes, there are guidelines similar to SSR being adopted to govern the maximum size of teaching situations: 1:150 for lecture, 1:30 for tutorial and 1:30 for lab/practical session.

4.5.4 In consideration of the above, the Panel was of the view that the Operator has adequate and qualified staff for the effective management and delivery of the Programmes.

4.6 Learning, Teaching and Enabling Resources/Services

The Operator must be able to provide learning, teaching and enabling resources/services that are appropriate and sufficient for the learning, teaching and assessment activities of the learning programme, regardless of location and mode of delivery.

4.6.1 The Panel discussed with the Operator during the site visit about the financial and physical resources of the Programmes, and considered them suitable for delivering the Programmes.

4.6.2 On financial resources, the Operator provided the breakeven numbers and minimum viable numbers, financial sensitivity analysis at different levels of projected student enrolment, and a contingency plan in case the Programmes cannot breakeven in the upcoming years. Although the student enrolment was challenging and in particular for BAAcc, the Panel noted that it is financially viable to operate the Programmes as the BAAcc and BAAF combined have brought in surplus during the validity period. The Operator assured the Panel that the financial viability of the Programmes will be closely monitored and a “teach-out” arrangement is in place. Based on the financial information provided, the Panel considered that the Operator has adequate financial resources to support the Programmes.

4.6.3 Regarding the physical resources, the Panel was provided with a sample of e-learning platform available to students and the summary information of library holdings, e-resources and planned acquisitions relevant to the Programmes. The Panel considered that the physical resources are appropriate to support the learning and teaching activities.

4.6.4 In consideration of the above, the Panel formed the view that the learning, teaching and enabling resources/services are appropriate and sufficient to support the delivery of the Programmes.

4.7 Programme Approval, Review and Quality Assurance

The Operator must monitor and review the development and performance of the learning programme on an on-going basis to ensure that the programme remains current and valid and that the learning outcomes, learning and teaching activities and learner assessments are effective to meet the programme objectives.

- 4.7.1 The Operator provided to the Panel with the following information and documents regarding the QA system to monitor and review the development and performance of the Programmes:
- (a) SCOPE Quality Assurance Manual;
 - (b) Summary results of SCOPE Teaching and Learning Questionnaires (TLQ);
 - (c) Module Reports of selected modules;
 - (d) EE Reports;
 - (e) Minutes of the Programme Management Committee Meetings;
 - (f) Minutes of the Student-staff Liaison Meetings;
 - (g) Annual Programme Reports;
 - (h) Reports of the Graduate Survey; and
 - (i) Results of HKICPA re-accreditation for BAAcc (April 2022).
- 4.7.2 The Panel noted that ENU had been using a two-tier board system: Module Assessment Board (MAB) for approving module results and then Programme Assessment Board (PAB) for approving student progression and award classification, but a single-tier board (with PAB only) was adopted starting from 2018/19. ENU explained that the single-tier board has taken the approval of module results as pre-board activity with written agreements of the Module Leaders and moderation from External Examiners, if required. ENU supplemented that the single-tier board can reduce administrative tasks and enable students to obtain results in a shorter time while maintaining a robust process.
- 4.7.3 Based on the documents reviewed and discussed with the internal and external stakeholders, the Panel noted that the Programmes have channels to collect feedback from various stakeholders, including students, graduates, teaching staff, the External Examiner, employers, etc. although no external advisors/reviewers attended the site visit to provide views to the Panel for the improvement of the Programmes.
- 4.7.4 In consideration of the above, the Panel concluded that a quality assurance system is in place to monitor and review the development and performance of the Programmes on an on-going basis.

5. IMPORTANT INFORMATION REGARDING THIS ACCREDITATION REPORT

5.1 Variation and withdrawal of this Accreditation Report

5.1.1 This Accreditation Report is issued pursuant to section 5 of the AAVQO, and contains HKCAAVQ's substantive determination regarding the accreditation, including the validity period as well as any conditions and restrictions subject to which the determination is to have effect.

5.1.2 HKCAAVQ may subsequently decide to vary or withdraw this Accreditation Report if it is satisfied that any of the grounds set out in section 5 (2) of the AAVQO apply. This includes where HKCAAVQ is satisfied that the Operator is no longer competent to achieve the relevant objectives and/or the Programme no longer meets the standard to achieve the relevant objectives as claimed by the Operator (whether by reference to the Operator's failure to fulfil any conditions and/or comply with any restrictions stipulated in this Accreditation Report or otherwise) or where at any time during the validity period there has/have been substantial change(s) introduced by the Operator after HKCAAVQ has issued the accreditation report(s) to the Operator and which has/have not been approved by HKCAAVQ. Please refer to the '*Guidance Notes on Substantial Change to Accreditation Status*' in seeking approval for proposed changes. These Guidance Notes can be downloaded from the HKCAAVQ website.

5.1.3 If HKCAAVQ decides to vary or withdraw this Accreditation Report, it will give the Operator notice of such variation or withdrawal pursuant to section 5(4) of the AAVQO.

5.1.4 The accreditation status of Operator and/or Programme will lapse immediately upon the expiry of the validity period or upon the issuance of a notice of withdrawal of this Accreditation Report.

5.2 Appeals

5.2.1 If the Operator is aggrieved by the determination made in this Accreditation Report, then pursuant to Part 3 of the AAVQO the Operator has a right of appeal to the Appeal Board. Any appeal must be lodged within 30 days of the receipt of this Accreditation Report.

- 5.2.2 If the Operator is aggrieved by a decision to vary or withdraw this Accreditation Report, then pursuant to Part 3 of the AAVQO the Operator has a right of appeal to the Appeal Board. Any appeal must be lodged within 30 days of the receipt of the Notice of Withdrawal.
- 5.2.3 The Operator should be aware that a notice of variation or withdrawal of this Accreditation Report is not itself an accreditation report and the right to appeal against HKCAAVQ's substantive determination regarding accreditation arises only from this Accreditation Report.
- 5.2.4 Please refer to Cap. 592A (<http://www.legislation.gov.hk>) for the appeal rules. Details of the appeal procedure are contained in section 13 of the AAVQO and can be accessed from the HKQF website at <https://www.hkqr.gov.hk>.

5.3 **Qualifications Register**

- 5.3.1 Qualifications accredited by HKCAAVQ are eligible for entry into the Qualifications Register ("QR") at <https://www.hkqr.gov.hk> for recognition under the HKQF. The Operator should apply separately to have their quality-assured qualifications entered into the QR.
- 5.3.2 Only learners who commence the study of the named accredited learning programme during the validity period and who have graduated with the named qualification listed in the QR will be considered to have acquired a qualification recognised under the HKQF.

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21 February 2023
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**School of Continuing and Professional Education,
City University of Hong Kong and
Edinburgh Napier University**

**Learning Programme Re-accreditation for
(i) BA (Hons) Accounting and
(ii) BA Accounting and Finance**

30 November – 1 December 2022

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