

**University of Glasgow****Academic Standards Committee – Monday 22 November 2010****Matters Arising: Internal Subject Review (DPTLA Review): Full Review Reports – Accounting & Finance (ASC/2010/2.2)**

**Ms H Butcher, Clerk to the Committee**

**Brief Description**

Arising from the DPTLA Review of Accounting and Finance where the University's assessment practice was noted to differ from that stipulated by the accrediting professional body (ACCA), the Clerk of Senate has had dialogue with colleagues in the Business School to identify whether there are any further areas of potential conflict in assessment practice between the University and professional bodies.

It has been confirmed that the original issue (ACCA's requirement of a 3 hour examination) was resolved by the introduction of a one hour class test in addition to the 2 hour examination.

Attention was also drawn to the following issues:

1. The professional bodies specify their criteria in percentages rather than using grades, so a conversion process is necessary. [The Code of Assessment does not preclude the conversion of percentage marks to its primary grades and secondary bands].
2. The accountancy bodies do not allow cross-compensation either within or between courses, and often specify minimum weightings for exams. Thus, students must obtain a minimum of 35% for the exam, regardless of how well they perform in the coursework, in order for the professional bodies to accept this as a pass. [The Code of Assessment allows minimum requirements for assessment components to be written into individual assessment schemes].
3. Some of the professional bodies require for some courses a pass at a higher level than grade D in order to award exemption. Thus, there are some students who pass, but who fail to achieve grade C or D in specific courses, and who will therefore leave without full exemption. Students are not permitted to resit courses to get B or C if they already have achieved grade D. [The Code of Assessment allows specific course grade requirements to be written into regulations for progress or specific award requirements].

The Business School also reported that a number of external examiners were highly critical of the Code of Assessment and that despite efforts to explain the Code, they find the Code - including the transition from Grades to Aggregation Points and back again to Grades 'highly confusing and excessively cumbersome'. External Examiner's comments on the Code of Assessment have been reported to the Academic Regulations Sub-Committee and information on this is included in paper [ASC 10/18](#).

**Action Requested**

ASC is requested to note this paper.

**Recommended persons responsible for taking actions forward**

No further action identified.

**Resource implications**

None identified.

**Timescale for implication**

Not applicable.

**Equality implications**

None identified.