

2. External Quality Assurance

As an independent, private provider, ICD Business School is subject to both the 'core statutory' (QQI 2016a) and 'sector specific' (QQI 2016b) QA guidelines developed by Quality and Qualifications Ireland (QQI), the statutory body responsible for the external quality assurance of the college. ICD received approval from HETAC for its Quality Assurance (QA) policies and procedures in 2006 and offered its first HETAC approved programme – the BA (Honours) in Accounting and Finance - in 2007. This was joined shortly after by the BA (Honours) in Business Studies in 2009. In 2012, ICD offered its first HETAC-validated level-nine programme in the form of the Master of Arts in Accounting and Finance, and was subsequently successful in receiving re-validation of all three programmes after a comprehensive programmatic review of its three degrees, most recently in 2019.

This quality assurance framework is informed by QQI's *Core Statutory Quality Assurance Guidelines* (QQI 2016a), *Policy on Quality Assurance Guidelines* (2016c), and *Statutory Quality Assurance Guidelines developed by QQI for Independent/Private Providers coming to QQI on a Voluntary Basis* (QQI 2016b). This framework also takes account of QQI's *Code of Practice for Provision of Programmes of Education and Training to International Learners* (QQI 2015a), *Protection of Enrolled Learners: Protocols for the Implementation of Part 6 of the 2012 Act* (QQI 2013a), *QQI Policy Restatement: Policy and Criteria for Access, Transfer and Progression in Relation to Learners for Providers of Further and Higher Education and Training* (QQI 2015b), the NQAI's *Principles and Operational Guidelines for the Recognition of Prior Learning in Further and Higher Education and Training* (NQAI 2005), CEDEFOP's *European Guidelines for Validating Non-formal and Informal Learning* (CEDEFOP 2009). Lastly, ICD's policies for information and data management have been revised with regard to QQI's *Notice to Voluntary Providers of Education and Training Programmes Leading to QQI Awards regarding the General Data Protection Regulation (GDPR) and the use of the Personal Public Service Number (PPSN)* (QQI 2018).

In addition to the college's internal programme management and quality assurance policy and infrastructure, ICD is subject to the following externally monitored controls:

QQI (Re) Validation: ICD must submit its programmes for quinquennial review to Quality and Qualifications Ireland (QQI) for the purpose of (re)validation. Validation is a regulatory process that determines if a QQI award can be offered in respect of an individual programme. As part of this

process, an independent panel will prepare a report which determines each programme's quality and fitness for purpose, including its established quality assurance arrangements and procedures for the assessment of learners. Any modifications recommended by the independent panel will be integrated into a revised programme which is fully compliant with QQI's core policies and criteria for validation (QQI 2017a). Quinquennial QQI revalidation – which is preceded by a (minimum) year-long process of internal review - is the main process by which ICD updates and modifies its existing programmes and associated QA procedures.

Cyclical Institutional Review: The College is in the early stages of re-engagement with QQI for the purpose of reviewing its quality assurance processes and organisational capacity. This process entails conducting a 'GAP analysis' of internal QA procedures and institutional capacity and presenting revised draft quality assurance procedures to a QQI-appointed panel comprised of independent experts. It is anticipated that the panel's site visit will be undertaken in 2019.

Standards Verification and External Examination: A key external quality assurance mechanism, external examiners provide independent and impartial advice - and informed comment - on academic standards, assessment, and learner achievement. In addition to verifying marks and objectively judging student attainment against intended learning outcomes, external examiners also assist ICD by evaluating and critiquing its programmes and assessment strategies more generally. External examiners are independent experts working in other higher education institutions with disciplinary specialisations that are appropriate to ICD's course offerings.

ACCA: In addition to quinquennial QQI revalidation, ICD submits its accounting programmes to the Association of Chartered Certified Accountants for exemption accreditation. As part of this process, the college is required to provide detailed programme documents, syllabus materials, and examination papers to ACCA's professional qualifications approval team, who review ICD's offerings for quality and comparability. In this sense, ACCA acts as an effective external quality control for ICD's relevant programmes. Graduates from ICD programmes often go on to attempt and complete ACCA papers in addition to those they receive exemptions from and ACCA monitors progress and completion rates for these ICD graduates as measures of quality assurance.

The BA (Hons) in Accounting & Finance has exemption accreditation from Association of Chartered Accountants (ACCA) for the following examination papers:

- Accountant in Business (AB)
- Management Accountant (MA)
- Financial Accounting (FA)
- Corporate and Business Law (LW)
- Performance Management (PM)
- Taxation (TX)
- Financial Reporting (FR)
- Audit and Assurance (AA)
- Financial Management (FM)

The BA (Hons) in Business Studies has ACCA exemption accreditation for:

- Accountant in Business (AB)
- Management Accountant (MA)
- Financial Accounting (FA)
- Corporate and Business Law (LW)
- Taxation (TX)
- Audit and Assurance (AA)

In order to receive exemption accreditation, ICD Business School must submit its programmes to ACCA's professional qualifications approval team for quinquennial review. Exemptions are offered by ACCA only after a full evaluation of the respective programme's syllabus and assessments.

In order to assess for exemption from the ACCA Qualification, the Professional Qualifications Approvals team reviews the syllabus content and assessment methods for each module that contains relevance to any exam at the Applied Knowledge and Applied Skills levels. ACCA also expects all examinations submitted for exemption assessment to be unique to the institution applying for exemption accreditation. The assessments for any individual module or group of modules being considered towards exemption from a particular ACCA exam will be reviewed to ensure that:

- The balance of practice and theory is appropriate to the ACCA exam being considered
- The standard of examination questions and any other relevant assessment method is comparable to the ACCA exam being considered

- Significant areas of the syllabus and all core ACCA examination topic areas are covered
- The structure of the examination and any other relevant assessment method does not allow core ACCA examination topic areas to be avoided
- The mark allocation for individual examination questions is comparable to the ACCA exam being considered.

Exemptions are only awarded when ACCA's approval team are completely satisfied that a programme's learners will have an equivalent level of knowledge and skill matching that achieved by learners who have completed each of its respective papers. Programmes must also comply with the International Federation of Accountant's (IFAC) provisions for entry requirements, programme content, and assessment methods.

ICD Business School's two undergraduate programmes will hold current accreditation from ACCA for a period of five years commencing 04th January 2019. However, ACCA conducts an annual accreditation exercise yearly, which requires contacts to provide ACCA with an update regarding their accredited programmes. As part of this process, ICD Business School must update ACCA of any changes to:

- Module/programme content/syllabus
- Assessment methods, style and weighting
- Module titles or codes
- Format and content of academic transcripts

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