

## APPLICATION FOR MEMBERSHIP TO ICAEW

### PATHWAYS – EXAMINATION OF PROFESSIONAL EXPERIENCE

ROJ BLAKE – candidate number 7654321

#### Part 1: Demonstration of professional skills

##### 1.1: Using your recent work experience, describe how you identified two different business or professional issues.

January 2015

Issue – Timetabling of Classes

One of the projects that I led in my role as Director of Teaching and Learning involved monitoring the experience of Business School students. In anticipation of a move to a new teaching building I led a review of how a high-quality student learning experience could be delivered in the new building. One of the reasons for the new building was to increase the supply of teaching rooms and thereby ease some of the pressures being experienced in timetabling classes. The need to address this issue had been identified by both students and staff. The new building was approximately 15 minutes' walk away from the main campus which introduced logistical difficulties in moving staff and students between the main campus and the new building efficiently. While many of the classes taken by Business School students would be in the new building, some would remain on campus. Furthermore, some business modules were taken by students from other Schools around the University who would only visit the Business School for that specific module.

I obtained statistics that were held in the faculty so that I could analyse the issues of timetabling courses at the new facility. I extracted the statistics about the number of modules offered, the pattern of delivery, the number of students taking Business School modules and the staff allocated to teaching. I collated these statistics into a single spreadsheet and then built a simple model to allow me to estimate the number of journeys that students would need to take between lectures. My review suggested that approximately 3,500 students and 150 staff would be affected by the changes and each of these affected parties would spend additional travel time each week. I discussed the data with the staff responsible for the timetabling process at the University to gauge their opinion on the difficulties adjusting to the changes. This review identified that the additional investment in teaching space in the new building would not provide any improvement in timetabling, on the contrary the logistics of staff and students moving around campus highlighted that the existing configuration for the timetabling and delivery of modules would not work once the School had moved. This was because the 15 minute travel time between campus and the new building would prevent the scheduling of classes in consecutive hours. Instead an hour's gap would be required to allow for travel time. This would introduce many constraints into the timetabling process, reduce utilisation of rooms, lead to staff and student dis-satisfaction along with the possibility of severe reputation damage as the School would not be able to deliver its advertised programme of teaching and learning.

Once the issue was identified we developed ways to manage the problem. This included the utilisation of a number of large lecture theatres, consideration of scheduling classes in the new building to start on the half hour (rather than the hour) to reduce the gaps in the timetable to allow for travel time. In addition, we simplified the structure of certain programmes to reduce optional choice, scheduling designated elements of teaching to remain on main campus and ensuring an effective structure and mechanism for communication between the Business School and the central timetabling team.

(537 words)

## **1.2: Using your recent work experience, describe how you identified two different business or professional issues.**

**July 2015**

Issue – Development of Professional Skills

One project that I led as Director of Teaching and Learning involved assessing the employability prospects of Business School graduates. To do this I needed to use an appropriate data set to inform policy and practice so that decisions were taken on the basis of evidence rather than opinion or supposition. In order to ensure that the data set was properly representative of the population of students I obtained quantitative data from a national survey of graduate employability. In order to select which source I used for this quantitative data I took into account the reputation within the sector of the publishing body that provided the employability statement report and I read their methodology disclosures as to the sample sizes and sample selection and ensured that the data had been collected recently. This data provided a breakdown of the post-graduation employment outcomes of students at the Business School by individual programme of study.

I analysed this data by calculating the average and standard deviation of the outcome data over time. This analysis allowed me to identify that relying solely on a quantitative survey data set was inappropriate as it did not allow me to understand why particular programmes were stronger or weaker than others. I developed an additional qualitative data set derived by speaking with employers and recent graduates either on a one-to-one basis or through a focus group.

The data collected from the quantitative survey and the qualitative interviews/focus groups provided an interesting picture. The survey data showed that graduates from the Business School had a good record in securing graduate level employment, compared with students from similar institutions. This suggested that graduating students were able and were successful in meeting the requirements of employers. However, it did not provide any insight into the relative strengths and weaknesses of the students. This was provided by the qualitative data, where employers who recruited students from the Business School gave their overall perceptions. The qualitative data supported the quantitative as it confirmed that graduates from the Business School were generally able and well respected. However, it also provided additional insight as it suggested that employers considered that the students were lacking in certain areas e.g. team-working and awareness of how to promote themselves orally and in writing. Having identified and scoped the issue using data, the next step was to develop a response to this issue. To do this I assembled a group of internal and external stakeholders to develop an action plan.

(417 words)

**2.1: Using your recent work experience, describe how you have used your technical expertise and/or business knowledge to analyse a business or professional situation.**

**April 2012**

I was concerned that students sitting a professionally accredited finance module were concentrating on the numerical elements of the examination at the expense of the written and discursive elements. The implication was that students who were passing the module (and indeed scoring highly) understood how to do the calculations but not what those calculations meant or showed. I was concerned that such students were not competent in the main principles of the subject.

To understand this issue better, I undertook some analysis of the marks earned for each part of each question, including the multiple-choice question elements over several sittings. This analysis entailed building a spreadsheet that contained all of the results for the module. I inputted all of the marks awarded for each student for each element i.e. part (a), part (b), part (c) etc. into the spreadsheet. This allowed me to interrogate the data to derive statistics on the relative performance in each element of the paper. I created functionality to look at the mean, mode and median results for each element. I also used lookup functionality to analyse the data in more detail. The mean average and standard deviation marks for the various elements of the paper were especially insightful as they revealed that over time candidates had increasingly focussed their efforts on certain aspects of the paper, to score the more computational marks. I analysed the cognitive levels of the different question types and of specific questions. This involved benchmarking to the syllabus criteria and for the discursive questions taking account of the hierarchy of the verb level. This gave me an objective measure as to which were the computational question types and specific questions I compared the average marks and standard deviations for the computation and written elements of the paper. I identified individual papers where students were able to score a relatively high mark by concentrating on the computational elements. Based on this analysis I was able to draw a conclusion as to the relative strengths and weaknesses of the students and whether my concerns were supported by the evidence.

Overall there was evidence that students were favouring the computational elements. I then needed to decide on what response to make, if any, in the design of the questions.

(375 words)

## **2.2: Using your recent work experience, demonstrate how you have used numerical techniques to analyse a business or professional situation.**

**November 2015**

One project that I carried out in my role as Director of Teaching and Learning involved responsibility for monitoring the experience of Business School students. In anticipation of a move to a new teaching building, I led a review of how a high-quality student learning experience could be delivered in the new building. It had previously been identified that although the new building would offer new additional teaching facilities, the move would not be as straightforward as was hoped, because the logistics of moving staff and students between buildings was complicated and had not been modelled properly at the planning stage. In particular, it was apparent that the existing configuration for the timetabling and delivery of modules would not work once the School had moved.

In order to move things forward, I needed to understand more about the variables that were causing timetabling problems. In essence the issue was how to solve a constrained resource problem by using sensitivity analysis. To do this, I formed a small working party comprising other teaching and administrative staff to brainstorm the problem and in particular to understand more about the main variables that needed to be managed.

I determined that the best approach was to undertake sensitivity analysis by running a timetabling model, which I had developed, using some different scenarios based on assumptions about student numbers, programme structures, room sizes and delivery patterns of teaching. After running the scenarios, I reported back to the group on my detailed findings. These scenarios identified that programme structures i.e. which modules were grouped together into different programmes and delivery patterns i.e. whether linear (same timetable slots each week) or block delivery of teaching were the key factors that needed to be managed in order to deliver a workable timetable.

The gathering of numerical evidence provided a solid basis for decision making which could be used to overcome objections to the need for change linked to internal politics. I then presented the findings of the numerical analysis to stakeholders around the university so that the necessary modifications to programme structures and patterns of teaching delivery could be made.

(352 words)

### **3.1: Using your recent work experience, describe how you have used your professional judgement in choosing between options.**

#### **September 2014**

My doctoral thesis examined the student experience of undergraduate business students. I needed to choose a research approach that would enable me to answer my primary research question which was what the key factors were that shape the student experience. I had limited time and budget to carry out the analysis, therefore I had to choose between a quantitative approach involving the use of questionnaires or a qualitative approach involving interviews and/or observation.

The quantitative approach would entail designing a survey with a series of questions. Some of these questions would be answered with yes or no answers, with others being answered on a scale of 1 to 5. The survey would be carried out online by around 250 students.

The qualitative approach would entail designing a survey with a series of questions that would be posed face-to-face in an interview style approach. Respondents' answers would be recorded more or less verbatim. This survey would be carried out with about 40 students. Each interview would need to be scheduled and would take about 30 minutes.

A quantitative approach would provide greater statistical validity but would provide limited insight into why the factors were seen to shape the student experience. The qualitative approach would carry less statistical validity but would allow me to ask follow up questions and thereby gain greater insight into why particular factors were identified.

I concluded that the quantitative approach would yield a lot more data but would be of limited use given the very specialist nature of the product that we offer. Academic courses can be considered to be products that are best judged by the experience of the individuals, with the differences in experience being quite nuanced. Therefore, I concluded that this sort of information was best captured by a qualitative approach. I chose the qualitative approach that comprised holding focus groups. This approach gave me the opportunity to explore issues in greater depth with participants. In addition, the quality and relevance of the data was higher because it was derived from individual perspectives.

(339 words)

### **3.2: Using your recent work experience, describe how you have applied professional judgement to prioritise issues.**

**December 2012**

Following the illness of a colleague and their absence from work for an extended period, I was asked to provide cover by leading a team tasked with preparing for an inspection visit by a team of external assessors to determine whether the Business School was suitable for accreditation. The absence of the colleague meant that preparations for the visit had fallen behind schedule. Thus, the constrained resource was time as the visit was due to take place in just over a week's time. While the assessors were working from a published set of criteria for the assessment process, the criteria were drawn widely and there was no clear indication as to which issues the assessors would concentrate on or which they would consider to be more important. Allied to that, I had limited understanding and experience of the accreditation process and would need to draw heavily from the expertise of the team to inform decision making.

It was clear that in order to have a good result from the review, I needed to address the following issues:

- Making sure that staff did not overwork in preparation for the visit;
- Devising an approach for handling the actual visit efficiently;
- Identify the greatest risk areas before the visit, to focus preparation for the visit; and
- Prepare for as many areas that may be reviewed as possible before the visit.

In the circumstances, I determined that I would need to apply professional judgement as follows. Firstly, I sought consensus from the team that the most logical way forward was to identify the areas of greatest risk (i.e. those areas which might lead to failure to achieve accreditation). Next in discussion with the team I asked for views on what the key risk areas were and which areas (although important) were unlikely to prove decisive. Through discussion we achieved an agreed ranking of areas. Next I discussed the actions that we could undertake over the course of the next week in order to present our case most effectively. In some cases this was straightforward. For example, we were able to ensure that the team of assessors were provided with a very pleasant base room, complete with good facilities, refreshments and a comprehensive set of paperwork. However, in other cases, for example the portfolio of international partnerships, the issue was to present our case as logically as possible as there was insufficient time to document that we were making progress with developing external agreements. As team leader, I also had to ensure that the team worked reasonable hours in the week before the visit so that they were fresh enough for the intense week that would follow. It was also important to ensure that the contribution of the team was recognised. During the visit, I also needed to make judgements as to which tasks to delegate, especially in deciding what additional evidence to provide in response to specific questions from the assessors, recognising that some team members had greater technical knowledge and understanding than I.

(500 words)

**4.1: Using your recent work experience, describe two situations where you have used your technical knowledge and/or practical experience to develop advice.**

**October 2016**

Situation – Role as School Governor

In my role as a School Governor of a large secondary school I had responsibility for budgeting and financial planning. Changes to the Government's education funding formulae have meant that some sources of funding have been curtailed while others e.g. the pupil premium has grown in significance. Furthermore, overall real terms funding is falling while cost pressures are rising.

Responding to this challenging environment required the development of a well-thought through, robust financial plan which will be sustainable in the medium term. Taking an overly prudent approach by looking to build reserves carried a clear opportunity cost in terms of the quality of provision for the school's students. While an overly optimistic approach carried the risk of running up a deficit that would be difficult to re-balance other than through staff cuts which would also have an impact on the quality of provision for the school's students. I developed projections for movements in income and expenditure, identifying key variables that needed to be managed. This is an application of sensitivity analysis. This approach also had benefits when it came to communicating issues to the School's teaching and operational staff as it highlighted the importance of managing key drivers of income and costs. Based on this work, I recommended what the level of financial buffer should be for the school, and how to spend the available funds to deliver best value for money.

My input and advice contributed to a culture where financial and budgetary planning became more closely integrated with the school's operational plan, so that funds were allocated to priority areas over the medium term. The approach also contributed to greater awareness of the opportunity cost of allocating resources to one area at the expense of another, informing discussion and decision making. One specific application of this was in teacher recruitment where I recommended a conscious decision be made to bring in some newly qualified teachers as well as some recently retired staff on part-time contracts to support particular subjects. The newly qualified teachers came with energy and new ideas which contributed to the mix of staff but were also cheaper to employ, while the school benefitted from the experience of recently retired staff but without the cost of full-time employment. In this way the school was able to mitigate the impact of funding pressures without compromising on the quality of its provision for students.

(401 words)



**4.2: Using your recent work experience, describe two situations where you have used your technical knowledge and/or practical experience to develop advice.**

**June 2016**

Situation – Use of a training video on ethics in practice

I was asked to provide advice to a professional body on how a training video developed to raise awareness of professional ethics amongst practitioners could be used and promoted in the higher education sector. This involved providing advice on pricing and on supporting materials to be used by teaching staff and students.

To do this I watched the video several times and then provided a written report on it. I used my technical knowledge and experience of how accounting and auditing are taught in higher education to assess the likely level of technical understanding of an undergraduate compared with a full-time professional working in practice. For example, I knew that students would not have come across some of the conflicts of interest or professional independence threats that those working within the profession would have been exposed to. This suggested that in order to make the video accessible to a student population, different supporting materials should be provided. These materials would concentrate on the more fundamental issues covered in the video. This is because the level of technical and knowledge of an undergraduate is lower than that of a full-time professional and therefore concentrating on more complex technical points might be beyond an undergraduate's ready comprehension.

I provided recommendations as to how this could be done in my report I also provided some sample materials. The sample materials included worked examples, graphs, tables and a series of multiple choice questions to test the comprehension of the users of the video. I based resources around the same core principles that would have been the source for the professional body i.e. the fundamental ethical principles from The International Ethics Standards Board for Accountants. However, I illustrated the material with examples that the students could relate to such as an intimidation threat from someone senior.

To advise on pricing I liaised with staff in the university library who control the budget for such materials. I discussed the merits of the video with them and also sought their advice on a reasonable price and a suitable mode of delivery e.g. web based or DVD. I reported these discussions back to the professional body and facilitated further direct discussions between the library and the professional body to clarify remaining points. Based on my work, the professional body developed the supporting materials and priced the product consistent with my recommendations.

(403 words)

## **5: Using your recent work experience, demonstrate how you dealt with an ethical issue.**

**May 2014**

I act as Personal Tutor to a number of university students. I became aware that one of my tutees had been accused of plagiarism in an assessed written report. This tutee was studying for an accounting based degree and was sponsored by an accountancy firm for this course. Plagiarism is a serious academic offence which can carry significant penalties including exclusion from the University. In certain circumstances, it is also acknowledged to be a form of cheating, in effect an act of dishonesty. Thus, the behaviour of the student had potential consequences for his status as a university student but also for his status as a student member of a professional body and an employee of a professional firm.

This presented me with a potential conflict of interest as I owed a duty of confidentiality to the student as his Personal Tutor but also had a wider duty in relation to the university and the professional body. I also had a responsibility to ensure that the matter was resolved within a reasonable period of time, if the student was to be able to continue with their studies.

To deal with the problem, in the first instance I consulted with academic and administrative colleagues to assess the scope of the issue. This revealed that the extent of the plagiarism was relatively minor and could be dealt with through a deduction of marks rather than holding a formal investigation with the potential of awarding a mark of zero for the module. I concluded that the plagiarism had resulted from laziness in failing to follow procedures properly rather than a dishonest attempt to profit by cheating.

Next I spoke in confidential hypothetical terms (without naming the individual) with both the professional body and the employer explaining the main details of the case. I explained the views expressed by myself and colleagues and the implications for the student. In this way, I maintained my duty of confidentiality to the student while ensuring that the matter continued to be progressed towards resolution. Both the professional body and the employer concurred with my proposal regarding the offence, i.e. that the extent of the plagiarism was relatively minor and therefore a deduction of marks was the appropriate penalty rather than holding a formal investigation.

At that point I discussed the matter with the student, explained the penalty that was going to be levied and informed him that the matter needed to be disclosed to the professional body. While he did have the right to object to the information being shared outside the University, he accepted the outcome. Thereafter, I discussed the matter with the professional body who made a note. It was agreed with the employer that there was no need for formal disclosure to them given the circumstances.

(462 words)

**Part 2: Summary of Employment - template.** For each of the last five years, add into relevant yearly box, a short paragraph of your role during that year, the work you carried out during that period, and the question(s) to which this activity refers in your Examination answers in Part 1.

For each year, you will need to include, where relevant, different employers, or different roles with a single employer, or different projects within a single role.

**ROJ BLAKE – candidate number 7654321**

Date	Description of your role	What you did during this period	Referred to in your answer to question number
01 Jan-31 Dec 2016	Director of Teaching and Learning for the Business School  <b>ABC University Business School</b>	Carrying out research profile and publications as well as delivering high quality teaching and learning for students. I also had general management and funding responsibility for the Business School.	4.2
01 Jan-31 Dec 2016	School Governor  <b>Carwyll School</b>	Responsibility for budgeting and financial planning for the school.	4.1
01 Jan-31 Dec 2015	Director of Teaching and Learning for the Business School  <b>ABC University Business School</b>	Developing my research profile and publications as well as delivering high quality teaching and learning for students.  Responsibilities also included teaching and learning provision of the Business School for approximately 2,800 students (both Undergraduate and Postgraduate).	1.1, 1.2, 2.2
01 Jan-31 Dec 2014	Senior Lecturer in Accounting and Finance  <b>ABC University Business School</b>	Main responsibility was for the teaching and learning provision of the Business School for approximately 2,800 students (both Undergraduate and Postgraduate).  Responsibilities also included being a personal tutor, recruitment, oversight of the portfolio of programmes, teaching quality, student satisfaction and employability.	3.1, 5
01 Jan-31 Dec 2013	Senior Lecturer in Accounting and Finance  <b>ABC University Business School</b>	Main responsibility was for the teaching and learning provision of the Business School for approximately 1,500 students (both Undergraduate and Postgraduate).	

		Responsibilities also included recruitment, teaching quality, student satisfaction and employability.	
01 Jan-31 Dec 2012	Lecturer in Accounting and Finance  <b>ABC University Business School</b>	Main responsibility was for the teaching and learning provision of the Business School for approximately 1,500 students at undergraduate level.	2.1, 3.2