



DEPARTMENT OF ACCOUNTING

ANNUAL REPORT – 2009/10

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SECTION I: MEMBERS OF THE DEPARTMENT (as at 31st October 2010)

Vice-Chancellor

Professor Richard Barnett, BSc (Salford), PhD (Salford)

Dean of the Ulster Business School

Professor Marie McHugh, BA (Belfast) MSc (Belfast) PhD (Ulster) FHEA

Head of Department

Dr Gillian Armstrong, BA (Ulster), PhD (Ulster), PgCUT (Ulster)

Professors

Joan Ballantine, BA (Ulster), MSc (Ulster), PhD (Warwick), FCCA

Robert Kirk, BSc (Belfast), FCA, CPA

Ann-Marie Ward, BA (Ulster), MA (Belfast), PgCUT (Ulster), PhD (Belfast), FCA, FHEA

Senior Lecturers

Peter Green, BA (Ulster), DPhil (Ulster)

Gary Martin, BSc (Belfast)

Ronnie Patton, MBA (Ulster), FCCA

Anthony Wall, BA (Ulster)

Lecturers

Dean Coulter, BSc (Ulster), ACMA

Helen Fee, BSc (Belfast), PgD (Belfast), FCA, PgCHEP (Ulster)

Helen Foster, BA (Ulster), FCA

Gregory McGrath, BA (Ulster), MSc (Ulster)

Stephen McNamee (BA) (Ulster), PgD (Belfast), FCA

Danielle McWall, BSc (Belfast), MA (Ulster), FCA, MIIA, PgCHEP (Ulster)

Michael Pogue, BSc (Belfast), MA (Manchester), MBA (Ulster), FPC, FHEA

Maurice Smyth, BSc (Wales), FCA

Alan Wilson, BSc (Belfast), FCA

Judith Wylie, LLB (Belfast), ACA

Associate Lecturers

Cathy Gilligan, BSc (Belfast), MSc (Belfast), FCA, CTA

Tom McStraw, BA (Belfast) FCA

Mary Kelly, BA (Limerick), FCCA

Kevin Murphy, BSc (Belfast), MBA (Ulster), ACA

Department Secretaries

Hazel Boyd

Jennifer McFarland

Caroline McGrath, BSc (Ulster)

Student Achievement Officer

Abigail Wilson, BA (Belfast), MSc (Ulster), PgD (Ulster)

Departures and Arrivals of Staff

During the year, Professor Kate Greenan completed a sabbatical for six months and a second term as Head of Department, after an eight year period. She has since been appointed as the new Director for the Centre of Higher Education Practice (CHEP). Mr Denis Rankin retired from the Department in September 2010 on completion of 38 years of service and Mr Lowry Grant, who was on a leave of absence, left the Department earlier in the year. Colleagues in the Department wish them well in retirement and academic / professional life.

Dr Gillian Armstrong undertook the role of Acting Head for the six month period and has now returned as Head of Department. Mrs Judith Wylie has recently joined the Department from Pricewaterhouse Coopers and we look forward to working with these new colleagues.

In relation to Department Administration, Miss Helen Williams moved from the Department to the Faculty of Computing and Engineering and Miss Caroline McGrath joined the Department.

SECTION II: COURSES WITHIN THE DEPARTMENT OF ACCOUNTING

The Department of Accounting offers a long established and popular set of undergraduate, postgraduate and professional accounting courses together with the full-time BSc (Hons) Business Studies. The accounting programmes provide opportunities for entrants to study accounting at undergraduate level and from there to progress to a Masters degree. Graduates from other disciplines are also able to pursue a one-year intensive programme of study, the Graduate Diploma in Accounting, enabling them to advance rapidly through professional programmes.

The academic accounting programmes, both the full-time (FT) and part-time (PT) variations, gain significant exemptions from parts of the professional examinations of the major accounting bodies, for example, the:

- Chartered Accountants in Ireland (CAI)
- Association of Chartered Certified Accountants (ACCA) and
- Chartered Institute of Management Accountants (CIMA).

During the 2009/10 academic year, a new BSc (Hons) Accounting and Law programme was successfully developed and launched. This unique four year programme provides significant exemptions from the CAI and has been recognised as a Qualifying Law Degree (QLD) by the Law Society of England and Wales and the Law Society in Northern Ireland.

The Department also offers the most widely accepted professional accounting courses, namely ACCA and CIMA. The ACCA Diploma in Financial Management also attracts graduates from other disciplines who are in managerial positions and seeking to advance their knowledge and skills in financial management.

Programmes offered by the Department of Accounting include:

Undergraduate

BSc Hons Accounting (FT)	Course Director:	Gregory McGrath
BSc Hons Accounting (PT)	Course Director:	Dean Coulter
BSc Hons Accounting and Law (FT)	Course Director:	Gary Martin
BSc Hons Business Studies DIS (FT)	Course Director:	Dr Peter Green

Postgraduate

MSc Advanced Accounting (FT)	Course Director:	Helen Fee
Graduate Diploma in Accounting (FT)	Course Director:	Alan Wilson

Professional Courses

Association of Chartered Certified Accountants - ACCA (PT)	Course Director:	Ronnie Patton
Chartered Institute of Management Accountants - CIMA (PT)	Course Director:	Maurice Smyth
ACCA Diploma in Financial Management (PT)	Course Director:	Mary Kelly

External Examiners: Undergraduate programmes

BSc/BA (Hons) Accounting

Jonathan Evans (University of Glamorgan)
Margaret Greenwood (University of Bath)
Dr Samatha Miles (Oxford Brookes University)
Professor Zeljko Sevic (Glasgow Caledonian University)

BSc/BA (Hons) Business Studies (FT)

Dr John Ball (Swansea Institute of Higher Education)
Dr Finian Buckley (Dublin City University)
Dr Mary Carberry (University of Portsmouth)
Dr Spinder Dhaliwal (University of Surrey)
Dr Sue Davis (University of Gloucestershire)
Dr Donna Marshall (University College Dublin)
Professor Brian Nolan (University College Dublin)

External Examiners – Postgraduate programmes

MSc Advanced Accounting (FT)

Ms Alexandra Charles (De Montfort University)
Dr Emer Curtis (National University of Ireland Galway)
Dr Barbara Flood (Dublin City University)
Mr Clifford Rodgers, Tax Partner (Rodgers, Weir and Company)

Graduate Diploma in Accounting (FT)

Anthony Elliott (Birmingham City University)
Gerard Long (Waterford Institute of Technology)

SECTION III: HEAD OF DEPARTMENT'S SUMMARY REPORT

During 2009/10 academic year, ongoing developments allowed the Department of Accounting to maintain its position as a leading provider of Accounting and Business education. The Department continued to deliver high quality teaching, informed by relevant professional experience and in developing research activity and profile in the area. Staff members are committed to ensuring that the curriculum is current, encompassing the latest national and international theory and applications. The courses also provide valuable opportunities for students to develop transferable skills and meet professional and employability requirements.

Throughout the year, colleagues in the Department were involved in a number of initiatives to enhance learning opportunities, research and overall impact of the Department in the region. This is in line with the Ulster Business School and University mission, which aims to promote high quality professional and vocational education. For example:

- The development and launch of the BSc (Hons) Accounting and Law programme, in collaboration with the School of Law;
- The successful revalidation of the BSc (Hons) Accounting (FT and PT), the Minor in Accountancy Studies and the Graduate Diploma in Accounting;
- The development of an Accounting and Financial Services Research Group (AFSRG) for inclusion as a sub-group within the Business and Management REF 2013 submission;
- The enhancement of innovative and reflective practice within teaching and learning.

Undergraduate Programmes

Applications to full-time programmes continued to be buoyant, and enrolments to both the BSc (Hons) Accounting and BSc (Hons) Business Studies remained high in line with this demand.

Intake to the **BSc (Hons) Business Studies** degree was excellent, with many students achieving significantly more than 260 UCAS points asking grades, prompting an increase to 300 UCAS points next year. The programme continues to be recognised as a broad based business degree, which allows students to select pathways to utilise different career interests and expertise across the Ulster Business School. A high number of students continue to elect for the industrial placement year, which has been reported (Green, 2009; 2010) to result in a higher degree mark on the Business Studies programme and the development of enhanced employability skills. During the year, Cathy Keenan, a BSc Business Studies student secured the Ulster Business School Placement Innovation Competition. Cathy completed her placement in the Economic Development Unit of

Belfast City Council. The programme has undergone some revision in the last year in relation to the accounting and finance modules and has been preparing for a revalidation event in 2011, with the aim of enhancing employability opportunities.

Asking grades for the **BSc (Hons) Accounting** were 340 UCAS to include AA at A level, together with grade B in GCSE Mathematics. The high asking grades are necessary to allow the Department to effectively manage demand for this challenging programme where students work consistently hard throughout the programme.

During the year, the programme was successfully revalidated for a further period of five years. The programme review was part of a wider revalidation event, which included the Minor in Accountancy Studies and the Graduate Diploma in Accounting and was led by Mrs Danielle McWall. The revalidation panel commended the Subject Team on the quality of the documentation, the strong links with the professional bodies and the embedding of research within the curriculum. The proposed changes have taken account of the views of employers, students and staff and reflect changes in the CAI's professional programme, ensuring that students continue to have the opportunity to achieve maximum exemptions from professional accounting examinations.

One of the key changes introduced was the contribution of the second year of study to the final award classification, where previously the final award was based entirely on the last year of study. Consistent feedback over a number of years, from employers, students and staff has emphasised the need for the second year of study to contribute to the final award. An initial review of the results of students who entered second year in 2009/10 is encouraging, showing an improvement in overall student performance, compared to the previous two years.

For the third year in succession, we continue to attract students from Dongbei University of Finance and Economics (DUFE), China. These students join the second year of the BSc (Hons) Accounting and continue to perform well in their studies. Maurice Smyth visited DUFE in May to supervise and mark an examination taken by those students hoping to progress into year 2 of the BSc (Hons) Accounting in 2010/11. During his visit he met with staff and students and briefed them on many aspects of the course and life in Ulster. Maurice plays an active role in mentoring DUFE students when they progress to study in Ulster; this role is highly valued by the international students and the Department of Accounting.

Student performance in the final year of both degrees was very good, with the vast majority of students exiting with a good honours degree. Performance on the final year of the Business Studies degree continues to be of a high standard with many students presenting for the May examinations achieving the award of 2:1 or first class honours.

Careers destination data for both full-time undergraduate programmes indicates that, despite the current challenging economic climate, graduates have been successful at finding employment and/or pursuing postgraduate qualifications. Many of the Accounting students are pursuing a professional qualification, with 77% being reported as gaining graduate employment after six months in the University's latest destination data (See "Employers Snapping up Ulster Accountancy Graduates" <http://news.ulster.ac.uk/releases/2009/4652.html>).

New Undergraduate Degree in Accounting and Law

During 2009/10, a new undergraduate degree programme BSc (Hons) Accounting and Law successfully went through validation and was approved for a period of five years. This unique four year programme was developed by Professors Anne Marie Ward and Joan Ballantine from the Department of Accounting and Amanda Zacharopoulou from the School of Law. Members of staff from both Departments were actively involved in preparing for the validation and the review panel commended this professionally-driven programme, the co-operation between subject areas, the course documentation and overall student experience proposed.

This programme will provide exemptions from the CAI's professional examinations (CAP 1 level) and has also been recognised as a Qualifying Law Degree (QLD) by the Law Society of England and Wales and the Law Society in Northern Ireland (a second class honours or above and a minimum of 50% in certain modules is required). This means that in exemption terms, the new programme provides the same outcome as a straight undergraduate Accounting programme and a straight undergraduate Law programme. Representatives from CAI and from the Law Society of England and Wales were actively involved in the validation process and have welcomed this new development. Mr Gary Martin became course director in August and the Department welcomed its first intake of students in September 2010.

Postgraduate Programmes

At full-time postgraduate level, the Department offers two distinctly different programmes, namely the MSc in Advanced Accounting and the Graduate Diploma in Accounting.

The intake to the two postgraduate courses in 2009/10 was significantly increased, with enrolments on the **Graduate Diploma in Accounting** showed a healthy level of demand reflecting the continued popularity of careers in the accountancy profession. This one year (two semester) programme is targeted at graduates with a non-relevant degree. It provides a very attractive and ultimately challenging course of study for those who seek employment in an accounting area.

The Graduate Diploma in Accounting was successfully revalidated during the year and continues to provide substantial exemptions from the major professional body accounting qualifications (CAI, ACCA and CIMA). The exemptions are on a par with those of the BSc (Hons) Accounting – a significant achievement for a 1 year programme. Each year, a number of students progress directly from the Graduate Diploma programme to the MSc Advanced Accounting; this confirms the high value added by this one year intensive programme.

The **MSc Advanced Accounting** is targeted at high calibre graduates, who have already completed an Accounting degree, and have obtained exemptions from all CAP1 professional examinations of CAI. Successful completion of the programme leads to exemption from CAI CAP2 examinations with students then only having to complete the Final Admitting Examination (FAE), together with their practical training, to become qualified accountants.

Accreditation by CAI gives significant added value to this MSc programme, beyond the academic qualification, and it continues to be a very popular postgraduate choice for eligible accounting students. The MSc is the only course of its kind in Northern Ireland. The programme incorporates best practice in the provision elsewhere, and the MSc remains a premium product in the Department's portfolio of programmes.

The Department regularly seeks external views on its existing provision and encourages discussion of the changing needs of business and accountancy. Formal groups exist to encourage dialogue between staff and the external community; these include the Employers' Liaison Committee and the Joint Advisory Board (for the MSc Advanced Accounting). Several employers, including Baker Tilly Mooney Moore; First Trust Bank; Henry Murray and Company; and KPMG sponsored and awarded student prizes at the annual prize giving ceremony in October 2009.

Professional Programmes

The professional accounting programmes offered by the Department include the Chartered Institute of Management Accountants (CIMA), the Association of Chartered Certified Accountants (ACCA) and the ACCA Diploma in Financial Management. Numbers on all these programmes were consistent and success rates continued to be high.

During the year, the Department was awarded the **CIMA** Learning Quality Partner Certificate in recognition of the commitment to CIMA students and the achievement of key performance targets to deliver market leading education, for the 14th year. Based on the student exam performance in 2009, the Department has been ranked as the sixth best CIMA tuition provider in the world (out of 250); and the Best Northern Ireland Tuition provider. The award for best CIMA tutor in 2010, as voted by Northern Ireland students and members was awarded to Mr Tom McStraw; with

Professor Robert Kirk receiving a special award in recognition of his significant contribution to the professional development of CIMA members. Tom achieved a 95% pass rate in the Financial Strategy paper, some 38% higher than the national average. Stephen McNamee also achieved an extremely high pass rate in the Top CIMA paper, with 84%, some 22% higher than the national average. See “World Class Accolade for Ulster Management Accountancy Teaching”, <http://news.ulster.ac.uk/releases/2010/5020.html>).

The **ACCA** programme once again recruited well and the number of enrolments continued to increase. Overall student performance, combined with other performance targets, led to the University’s ‘Premier Status’ being reconfirmed. Premier Status is achieved through, amongst other elements, the achievement of pass marks that are above the national average. During the year, students from the Department achieved results that placed them in the top 15 students out of over 370,000 ACCA entries (See “Ulster Accountancy Students are World Class”, <http://news.ulster.ac.uk/releases/2009/4689.html>).

The ACCA Diploma in Financial Management has attracted participants in positions where knowledge and skills in accounting and finance is deemed important for effective management. Recruitment to the programme has decreased in the last two years and it has therefore been decided to replace this programme with an alternative programme.

Teaching and Learning Activities

- Research Projects

Several staff have been engaged in pedagogy and practice based research during the year, which is being applied to teaching and learning activities within the Department and disseminated to the wider academic community.

Professors Anne-Marie Ward and Joan Ballantine obtained grant funding from the Business Management Accountancy and Finance (BMAF) national subject centre to host a workshop by Professor Dan Remenyi (Trinity University College, Dublin) at Ulster, in collaboration with the Department and the Research Institute. The workshop entitled, “Academic Research. What it really is and why it is like Guinness.....it is good for you!”, took place in January 2010 and provided a useful opportunity for staff to develop a research idea / design.

Professor Joan Ballantine and Ms Abigail Wilson (together with Ms Evie Gardner, School of Nursing and Health Sciences) were awarded £2,000 from the University’s CHEP Development Fund. The project examined first year students’ attitudes to attendance and is due to report later in 2010. Dr Peter Green was also awarded £3,500 funding from CHEP to study the impact of work placement (or

internship) on student final year performance across a range of subject disciplines and faculties within the University. Peter has disseminated the findings at various accounting, finance and placement related conferences during the year (See Section IV).

Ronnie Patton secured funding with colleagues (led by Claire McCann, Department of Business, Retail and Financial Services) across the Business School from the Centre for Institutional E-learning Services – Reward and Recognition Scheme for a project involving the development of online materials to assist students in producing high quality academic writing. Outputs from the project were presented at a showcase event in September 2009.

- Other Activities

Staff members throughout the Department were actively engaged in other teaching and learning activities, within the University and in other national and international networks. This engagement demonstrates the commitment of all staff to the improvement of the student learning experience. Some of these activities are highlighted below.

Professor Kate Greenan is a member of the national Advisory Board for the Higher Education Academy Business Management Accountancy and Finance (BMAF) subject centre. As the University Key Contact for the BMAF subject centre, she regularly disseminates information on forthcoming national and regional events and activities throughout the Ulster Business School. Kate has been an active Executive Board member of the Committee of Heads of Accounting (CHA), and a member of the Committee of Professors of Accounting and Finance (CPAF). During the year, she also chaired the Editorial Committee for the new CHEP journal, entitled “Perspectives on Pedagogy and Practice”. Professor Greenan regularly reviews for *Accounting Education: an International Journal* and is a member of the Editorial Advisory Board for *The International Journal of Management Education*.

In the role of Student Achievement Co-ordinator, Mrs Abigail Wilson (Abbey) continues to provide a key contact for first year students. Abbey monitors attendance of first and second year students on both the Accounting and Business Studies degree programmes and contacts those with poor attendance patterns. She provides support and encouragement for students experiencing problems with the transition to University and advises poor performing students on progress issues following first and second semester examinations. Abbey’s input has significantly supported the Department in understanding the transition process further and in developing strategies for year one teaching and student engagement.

In relation to activity with the professional accounting bodies, the Department has close working relations through a high level of staff involvement.

Professor Robert Kirk's expertise on International Financial Reporting Standards is recognised nationally and internationally. On an ongoing basis, he lectures at events and conferences organised by professional bodies and an extensive variety of external organisations. Over the past year, he has provided regular courses and updates for the key professional accounting bodies (CAI, CIMA, the Chartered Association of Certified Accountants, the Institute of Internal Auditors and the Institute of Certified Public Accountants in Ireland). He has also worked with leading national and international organisations, including, the London Strategic Health Authority, The Court Service for Northern Ireland, the Police Service for Northern Ireland, The Arts Council for Northern Ireland, Northern Ireland Water, the Ulster Clinic, Pepsi Cola Ireland, Carlow Institute of Technology, Galway Mayo Institute of Technology, the Northern Ireland Housing Executive, Invest NI, BDO Binder Hamlyn Belfast and Dublin, Further Education Colleges in Northern Ireland, Irish Life and Permanent Plc, 3 G Ireland, Lloyds Register London, Canon Europe Heathrow, Victrex Plc Blackpool, Dalkia Plc, Ineum Consultants London, Serious Fraud Office London, National Express Plc Birmingham, Omni Pro, PA Consultancy, South East Essex NHS, Tribalhelm, Symantec and Bombardier Inc. During 2010 he presented courses on International Financial Reporting Standards for the mining industry in South Africa and for financial institutions in Cyprus.

Professor Kirk also writes regularly for professional journals and magazines and there is constant demand for his expertise. He is a member of the Accounting Committee for the CAI, a judge on the Annual Published Accounts Award for Ireland on behalf of the Leinster Society of Chartered Accountants and is a member of the Academic Advisory Board for the Institute of Certified Accountants in Ireland.

Miss Helen Fee lectures on two CAI professional courses, namely, CAP1 Management Accounting and CAP2 Financial Reporting and is also an assistant examiner for Financial Accounting.

Mrs Helen Foster is an examiner for Financial Accounting, a moderator for Advanced Financial Accounting and has been involved in syllabus development at CAI.

Mrs Cathy Gilligan currently teaches taxation on the CAI professional courses including CAP2 Taxation NI (shared with Mr Murphy, see below) and the Final Admitting Examination (FAE) Tax Planning NI. She was also been responsible for drafting the FAE Tax Planning Manual for use by NI students in Tax Planning. In her role as educator with the CAI, she is regularly involved in review of the NI syllabi for CAP2 and FAE taxation papers.

Mrs Mary Kelly is a joint examiner for Certified Public Accountants, from 2008/09.

During the year, Mary was appointed a board member of Audience NI. This is a representative body of members of the arts sector and is tasked with the development of skills within the arts sector and supporting the expansion of audiences in Northern Ireland).

Mr Gregory McGrath is a moderator for CAI CAP1 Management Accounting and has represented the Ulster Business School on two University Working Groups during the year (Timetabling and the Higher Education Achievement Reports (HEAR)).

Mrs Danielle McWall is a Financial Accounting lecturer for CAI and lectures for the Integrated Case Study Paper for the Final Admitting Exams and has been involved in producing study materials for the Final Admitting Exams. Danielle and Stephen McNamee are both assessors for the Institute of Certified Public Accountants in Ireland (CPA). Danielle was selected to sit on the Audit and Risk Committee for the Northern Ireland Commissioner for Children and Young People (NICCY). She is also Hon. Treasurer for Youthlink NI and sits on the Board of Governors of St. Colman's P.S. Saval, Newry as well as acting as Assistant Treasurer of Happy Days Playgroup in Newry.

Mr Gary Martin is a Non-Executive Director, board member and member of the Audit Committee, the Northern Ireland Audit Office. He also continues to act as Chair and Independent member of the Audit Committee, Office of the Northern Ireland Assembly Ombudsman. Gary has been commissioned to write two books for CAI on corporate governance, and is Principal Academic Advisor to the Institute of Chartered Secretaries and Administrators in the re-design of governance modules in their International Professional Qualifying Scheme.

Mr Kevin Murphy is engaged in the delivery of modules for a number of professional accounting bodies: taxation modules for CAP 1 and 2 examinations for CAI together with Financial Accounting, Financial Reporting and Finance & Performance Reporting for the Chartered Institute of Public Finance and Accountancy (CIPFA).

Mr Ronnie Patton is active in a number of roles with the ACCA. He is a member of the ACCA Ireland Executive Committee, on which he acts as the representative for members within the Public Sector, and the Ulster Members Network. He held the post of Vice President of ACCA Ireland for 2009-2010 year. Ronnie is also the ACCA examiner for Paper 3 Maintaining Financial Records (in the Certified Accounting Technician scheme), and Module A of the Diploma in Financial Management.

Mr Michael Pogue is assessor for ACCA strategic Level Advanced Performance Management (2006-10). He is also an examiner for the ICAI CAP1 Management Accounting (2007-10). Mr. Pogue has also been active in curriculum development on the BSc (Hons) Accounting in the area of Personal Finance. Related to this, he

has been involved in a collaborative research project investigating students' awareness of Personal Finance. This project covers students from Wales, England and Northern; results from the research have been presented at the prestigious American Accounting Association conference.

Mr Tony Wall contributes to the University's entrepreneurship agenda through the delivery of presentations on accounting and finance issues to students taking part in the £25K entrepreneurship competition.

Professor Anne-Marie Ward is a lecturer on the CAP1 Finance and CAP2 Strategic Finance and Management Accounting Belfast courses for CAI. She was involved in a syllabus review for the Finance subject in 2010. She also provides CPD courses for the Belfast Solicitors Association, in conjunction with SLS Publishing Limited (2008 and 2009).

External Examining Activities

Staff members are committed to the identification and dissemination of best practice in teaching, learning and assessment. External examining plays an important role in this process, as staff members have the opportunity to explore other higher education practices across a range of institutions. The range of External Examiner activity carried out during the course of the past year included:

- Dr Gillian Armstrong – University College Cork, Harper Adams University College
- Professor Joan Ballantine – Glasgow Caledonian University, Manchester Metropolitan University
- Professor Kate Greenan – Open University
- Mrs Mary Kelly – Portsmouth
- Professor Robert Kirk - Athlone Institute of Technology
- Mr Gregory McGrath – Thames Valley University
- Michael Pogue - London Metropolitan University
- Mr Tony Wall - Dundalk Institute of Technology

Research Activity

During 2009 to 2010, the Department engaged in a range of research activity and output was disseminated through a number of papers and case studies presented by Departmental members at academic conferences and workshops. Topics were varied and included: governance of CEO pay; earnings management; entrepreneurship; international financial reporting standards; the private finance initiative; management buy-outs; corporate governance; performance measurement; student expectations and pre-entry qualifications; first year student experience; retention; excellence in student support and credit unions.

Professors Anne Marie Ward and Joan Ballantine have been engaged in a range of activities to lead and advance the research agenda within the Department of Accounting, for both staff and students. With Professor Philip Hamill (Department of Business, Retail and Financial Services), they established the Accounting and Financial Services Research Group (AFSRG). A website was created providing details of the group's aims, members, research activities and publications (See: <http://www.business.ulster.ac.uk/research/retailfinancial/afsrg/index.html>).

As part of the AFSRG activities, a seminar series was organised for the benefit of staff and PhD/Masters students. The seminar participants were: Professor Patricia O'Brien (University of Waterloo, Canada); Professor John Forker and Margaret Greenwood (University of Bath); Professor Stan Brignall (Aston University); Professor Peter Hoffmann (Universitat Pompeu Fabra, Barcelona); Professor Darren Henry (La Trobe and Sterling University); Professor Anne Marie Ward (Ulster); Professor Joan Ballantine (Ulster); Professor Philip Hamill (Ulster) and Andrey Zholos (QUB); Professor Colin Glass; Mike Pogue (Ulster); Tony Wall (Ulster) and Dr. Graeme Acheson (Ulster).

In order to promote doctoral research study to potential students, Professors Ward and Ballantine engaged in a PhD roadshow, and gave presentations to students on a variety of business-related courses with an accounting orientation. Students included those studying for the MSc programme in Accounting, the MBA, the MBS, and the Masters programme in Sport Management. As a result of these activities, two PhD students have commenced research studies in September 2010.

Professor Anne Marie Ward, Professor Joan Ballantine, Tony Wall and Dr David McAree organised the Irish Accounting and Finance Association's (IAFA) annual conference in May 2010. This was hosted by the Ulster Business School on the Belfast campus. The conference was a great success with over 110 attendees. The conference attracted presenters from the USA, Canada, France, Germany, Britain, NI and the ROI. The plenary speaker was Professor Patricia O'Brien (University of Waterloo, Canada).

Professor Ballantine serves on the conference executive/committee of a number of conferences: European Conference on Knowledge Management, European Conference on Research Methodology Business and Management studies, European Conference on E-Government and the European Conference on Information Management Evaluation.

Professor Ballantine also regularly referees for a number of accounting journals including *Financial Accountability and Management*, *Accounting Education: an International Journal*, *Irish Accounting Review*, *Abacus*, and *International Journal of Accounting and Finance*. She also serves on the editorial board of *Accounting Education: an International Journal*, the *Journal of Financial Reporting and Accounting* and the *Electronic Journal of Business Research Methods*.

As an invited speaker, Professor Ballantine delivered a presentation on “ ‘Gender Diversity at Senior Managerial Levels: An Investigation of Executive Non-Department Public Bodies (NDPBs) in Northern Ireland’ at Aston Business School, Aston University in June 2010.

Professor Ward regularly reviews for a number of accounting and finance journals. In 2009/10 she was a referee for the *British Accounting Review* and *Public Money and Management*. As an invited speaker Professor Ward presented the prestigious ‘Bert Mullan’ lecture to the Scottish Credit Union Movement in October 2009 and was invited to present her work on efficiencies in credit unions at a workshop in Padova (Italy) in November 2009.

In 2009/10, Mr. Gary Martin convened a number of research seminars for the benefit of students and staff. The seminar participants were: Professor David Heald (Aberdeen University); Professor Peter Clarke (UCD); Dr. Barbara flood (DCU) and Alan Kirkpatrick (Bournemouth University). The Department’s Visiting Professors (John Dowdall, Comptroller and Audit General for Northern Ireland, and Tom Frawley, Northern Ireland Ombudsman) presented on the topical theme of good corporate governance.

Research Grants Awarded

POGUE, M and McKillop, D. (2008/09), Irish Accounting Educational Trust, £8,500, “Pension Deficits: The Impact upon ISEQ Companies

Moffett, S., McAdam, R., WALL, A.P. and Humphreys, P., (2007/09), £36,557, The Chartered Institute of Management Accountants, *Knowledge Management Measures for Organisational Accountability*.

Connolly, C. and WALL, A.P., (2010/11), £15,000, Institute of Chartered Accountants of Scotland / Irish Accountancy Educational trust, *The Consequences of Implementing IFRSs on Public Policy*.

WARD, A-M., (2008/09), £13,850, Institute of Chartered Accountants in Scotland, *Investigating the impact of changes in the regulation of credit unions in Northern Ireland and in Scotland over the past decade.*

Academic Enterprise

Consultancy activity is encouraged within the Department as it enables staff to engage with organisations locally and internationally. This enhances the reputation of the Department and its members of staff and adds value to the external organisations involved.

The Department is increasingly seeking to meet the demands of the marketplace through the provision of short bespoke courses in accounting. A number of short courses were offered during the year, including intensive revision courses for CIMA and ACCA professional examinations. These revision classes were marketed to students outside the University cohort and proved to be popular; it is likely that the classes helped contribute to the students' good performance in the professional examinations, mentioned previously.

Mrs Danielle McWall was involved in the delivery of short courses to the not-for-profit sector. These included risk management workshops for Women's Aid Belfast and Lisburn (October 2009 and June 2010) and WCRP (March 2010). In addition, Danielle McWall is heavily involved in organising Continuing Professional Development courses for CAI members and she covers training on Audit and Accounting for Charities in Northern Ireland (March 2010) followed by further CAI CPD training on Audit and Accounting for Charities in the Republic of Ireland (March 2010). She was also approached by the Association of Chartered Certified Accountants (ACCA) and delivered a very successful evening lecture on the implications of the NI Charity law reform (April 2010).

Mr Dean Coulter co-ordinates academic enterprise activities within the Department and has been actively involved in the development of potential Knowledge Transfer Partnerships (KTPs) during the year. Dean continues to work on a KTP project approved with Colin Glen Trust, a social enterprise organisation. The KTP Associate has been appointed to help the Trust to implement business-for-profit enterprises using the project management model PRINCE2.

Mr Ronnie Patton carried out consultancy work abroad for the Helm Corporation while Mr Dean Coulter was engaged by CIPFA on a regular basis. Mr Michael Pogue undertook a project for OFCOM (with McKillop & Gallagher) investigating the impact of British Telecom's pension fund on its cost of capital. Professor Anne Marie Ward has formed links with Invest NI and has been involved in the promotion of the University's Accounting and Finance based courses. She was invited to meet Liz Field, Chief Executive of the Financial Services and Skills Council in July 2010.

The Department will continue to develop its profile and expand its contribution to the regional economy. It is keen to grow and develop its consultancy and knowledge transfer activity, thus contributing to the University's aim to "contribute to the economic, social and cultural development of the region and to promote the University and the region internationally". Despite the current challenges facing higher education, the Department is well placed to adapt and respond to changing market needs, through the professionalism and commitment of all staff, both academic and clerical.

SECTION IV: RESEARCH IN THE DEPARTMENT

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