

OUTSTANDING TEACHING, LEARNING AND ASSESSMENT TECHNICAL SKILLS NATIONAL PROGRAMME

Beyond the knowledge resource output

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Introduction

These resources were created as a project to broaden development of skills and behaviours needed in the accountancy profession beyond the knowledge of accountancy. They consist of Powerpoint presentations and handouts which were developed in collaboration with employers to enable teachers to gain an insight into the broader skills and to help them move towards outstanding teaching learning and assessment.

The resources developed were the starting block to enable teachers to embed the professional skills identified within the project as essential to the sector, into a curriculum which previously was designed to deliver knowledge for the achievement of a qualification.

Why have these resources been developed?

From the outset of the project employers had identified professional skills they required of their new recruits that was not included in the Accounting qualifications needed for them to gain their position. Whilst the qualifications that are gained by the students are valuable to employers, they reported that they were needing to teach their new recruits the professional skills required to support the culture and ethos of the accounting sector.

As the Accounting qualification is so desirable to individuals and employers', teachers delivering these qualifications perfected their skills as practitioners in the delivery of the technical knowledge to successfully achieve the qualification. As the professional skills identified within the project are not included within the learning or assessment outcomes of the qualification they were omitted historically from delivery.

Developing and delivering the resources in collaboration with employers was essential to provide the teachers an insight and understanding of these professional skills and how they contribute to the culture and ethos of the accounting sector.

Who had input into the development of these resources?

Practitioners from across the three partner colleges were involved in the creation of these resources these included subject specialist practitioners in accounting and management, as well as practitioners who specialise in the quality of Teaching, Learning and Assessment (TLA), who provided an insight into TLA methods for delivering skills and behaviours in addition to knowledge. Furthermore, a variety of employers including medium and small accounting practices and accountants working within industry collaborated on the project.

These resources were first delivered as part of the action research accounting student conference. During the conference feedback was gained from the student participants which allowed the team to further develop the resources to gain maximum impact from the delivery of these professional skills.

How has this project changed learners' experience?

Most students who undertake an accountancy qualification are adults who study part time and are balancing work and family commitments. These students are usually focussed on the achievement of the qualification with the aim to progress their careers and therefore driven to completion of the assessment outcomes rather than the wider skills and behaviours to be successful in the sector.

Inclusion of these professional skills are now embedded into the curriculum at all levels and linked to the learning and assessment outcomes which better prepares students to enter a career in the accounting sector. The outcomes of the project provide students with the understanding of not just what to do, but how to do it.

The inclusion of these bitesize sessions and activities have provided an increase in higher grades as well as a reported greater understanding of the wider accounting sector.

How they have contributed to the project key performance indicators

The resources created as part of the Beyond the Knowledge project initially provided the lecturers the confidence to provide teaching, learning and assessment addressing the professional skills identified within this project.

There were several key performance indicators of this project for which these resources contributed, theses are outlined in the below table;

Key Performance Indicator	Outcomes and Impact of the project's resources
Learners are supported to engage progress and achieve through an improved quality of teaching learning and assessment and a better understanding of what constitutes as 'outstanding' practice.	<p>As a result of the delivery of skills identified in the project, in addition to knowledge, there has been an improvement towards higher grades of between 1.33% and 1.52% were there is the opportunity to formally assess through a year on year comparison.</p> <p>Also, discussion with students has confirmed that as a result of the scope of the project they better understand the transferable skills that effectively contribute towards the culture and ethos of the accounting sector.</p> <p><i>'Explained in detail the requirements and expectations of an accounting professional and how they should present themselves'. John Hodder (Accounting Student)</i></p>
Improved employer relationships allow learners to make more informed choices through a destination focused curriculum and style of delivery.	<p>The resources and sessions for this project were developed in collaboration with employers and 38% of the masterclasses , which were part of the Accounting Student Conference, delivered by employers.</p> <p>As a result, tutors are more aware of the culture and ethos of the accounting sector as well as employability skills and transferable behaviours essential to learners seeking roles in these sectors.</p> <p>This is particularly evident in tutors who are full time teachers. These tutors have improved relationships with employers and benefited from participating in sessions delivered by employers</p>

Key Performance Indicator	Outcomes and Impact of the project's resources
Improved teaching practice has a positive and measureable difference to the culture and quality of technical knowledge, teaching and learning and learner experience.	<p>The culture of the delivery team has changed with a greater importance being given to teaching, learning and assessment of the professional skills identified within this project, as well as the delivery of knowledge.</p> <p><i>'We now deliver not just what they need to know but how they need to do it'</i></p> <p>Maggie Breton – Lecturer South Devon College</p> <p>Feedback received through surveys from delegates following the Beyond the Knowledge student conference confirmed that all delegates' knowledge of the masterclass topics improved on average by 55%.</p>

About the resources

Examples of the resources that were created for this project are outlined below, providing a brief rationale into the creation of the resources for the following sessions;

- [Ethics and Integrity](#)
- [Flexibility to maintain high standards in a changing environment](#)
- [Professional Scepticism](#)
- [Dealing with conflict and influencing skills](#)
- [Team awareness and your impact on others](#)

Ethics and Integrity

The AAT qualification contains some theory of ethics within the accountancy sector, however the teaching, learning and assessment of this content is very knowledge based. This session was designed to enable students to make links to their own experiences and to be a practical rather than a theoretical lesson. This session also links to the skills required for professional scepticism therefore the content of this resource is best delivered before professional scepticism.

Ethics and Integrity - Presentation	appendix a
Ethics and Integrity – Activity (slide 10)	appendix b

Flexibility to maintain high standards in a changing environment

The accounting profession has and will continue to face significant changes. These changes range from the evolving digital technologies, continued globalisation which impact accounting reporting standards and new forms of regulation. Therefore, working in the accounting sector will require a flexibility to maintain high standards in these changing environments. This session is designed to explore change, how individuals respond to change and how to maintain high standards whilst experience change with links to the accounting profession. This professional skill is not included in the standard accountancy qualifications and therefore a new topic for both teachers and students who participated in this project.

Flexibility to maintain high standards in a changing environment – Presentation	appendix c
Flexibility to maintain high standards in a changing environment – Activity (slide 14)	appendix d

Professional Scepticism

This session builds upon the professional skills explored within the sessions for 'Ethics and Integrity' and 'Flexibility to maintain high standards in a changing environment'. Professional scepticism is a skill that requires accountants to have a questioning mind to avoid misrepresentation of accounts or fraud. This requires the confidence to apply professional scepticism within the accounting environment.

Professional Scepticism – Presentation	appendix e
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Dealing with conflict and influencing skills

To start to explore conflict and influencing skills we first needed to explore how teams operate and what the potential causes of the conflicts were. Within this presentation we explored Tuckman (1965) stages of team development and what the causes of conflicts could be. This then progressed onto the exploration of Betar's box which explores the impact that our own attitudes and behaviours have on the attitudes and behaviours of those that we work with and how this can be used to influence. These are both common models used within management, however not usually applied within an accounting curriculum.

Dealing with conflict and influencing skills – Presentation	appendix f
Dealing with conflict and influencing skills – Activity (slide 5)	appendix g
Dealing with conflict and influencing skills – Activity (slide 11)	appendix h

Team awareness and your impact on others

This session was designed to develop the professional skills addressed within the session on 'Dealing with conflict and influencing skills'. It explores further team awareness and your impact on others. The content within this session provides delegates with a choice of approaches to understand their role within the workplace. This is a potentially useful skill for learner who are preparing for work or for work-placement. The content of this session is based on the work of Hermann's brain dominance model. To support the accounting teachers who have now embedded this into their schemes of learning it was important that they understood the model, therefore additional information is also provided which can be used by learners to further develop their understanding of this model and how it supports team awareness and their impact on others.

Team awareness and your impact on others - Presentation	appendix i
Team awareness and your impact on others – Activity (slide 5)	appendix j