

PAPER 14

TRAINING FOR ACCOUNTANCY

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CHAPTER FOURTEEN

1.0 Introduction

This paper considers accountancy and finance as subject to be learnt through the medium of Distance Learning, especially in the context of collaboration and co-operation in the Commonwealth. The technical problems of using the same material in different countries are also examined. In this context the paper examines the extent to which the subject matter is universal and the degree to which it is variable because of differences in the law or other regulations in the different countries. The existing provision of programmes in the subject area, in so far as it is revealed by preliminary survey, is summarized and analysed and some gaps in the provision are identified. A number of case studies are included which describe, from various points of view and in a number of countries, experiences in collaboration over Distance Learning programmes in accountancy and finance.

As a basis for co-operation and collaboration in accountancy and finance we need a substantial body of material which is transferable as it stands or with minimal modification. We may approach the problem by examining the degree to which the subject is common to all countries in the commonwealth and to what extent subject matter is variable.

Accounting is in effect a universal "language", as the basic concepts and techniques are used in all countries. There are, however, a number of "dialects" due to differing practices which exist largely because of differing regulations in different countries. But the differences between Commonwealth countries' corporate legislation are not very great, on the whole. Also, all countries either adopt the International Accounting Standards or produce National Standards which are harmonized with the International Standards. The experience described below of having authors in the UK writing materials for the South Pacific indicated that the problem of difference was quite easily overcome.

Further, there is a trend towards more universality in accounting through the further development of International Standards and by the growth, through expansion, acquisition and merger, of international groups of companies.

The concepts and techniques of managerial accounting and finance are, if anything, more universal than accounting practices as they are very little affected by differing regulation and practice except with regard to the financing of businesses.

2.0 A Survey of Accountancy Courses

In order to determine the nature and extent of provision of accountancy courses taught by distance learning methods in Commonwealth institutions, a two stage survey was carried out. Firstly, the findings of the main survey carried out for the central report on Commonwealth Co-operation in Open and Distance Learning were analysed to identify those institutions that indicated they offered courses in the area of business studies. Of the 306 institutions in this data base 120 were identified as being in this category. Secondly, we wrote to 102 of these institutions, requesting information about their current programmes in accounting, focussing on:

- a) the nature of the content of the courses/programmes taught;
- b) the nature of the media and pedagogical methods used;
- c) the nature of the assessment procedures employed;
- d) the nature of any past, present or future collaborative linkages the institutions may have been involved in, and their views on collaboration and co-operation generally.

We received 29 replies, only two replies from institutions outside Australia, Canada and the United Kingdom; both of these were from institutions in Hong Kong. A summary of our findings follows:

Courses Available

Post Graduate Programmes - Master of Business Administration (MBA)

A number of institutions in the Commonwealth offer courses leading to the post graduate qualification, Master of Business Administration. All of these courses contain elements of accounting and finance. In recent years, these institutions have developed or are currently developing a distance learning approach to presenting this qualification. The courses are usually developed on a modular basis. Our survey has identified four such university institutions; programme launch dates are also given:

- Deakin University, Australia, 1981
- University of Strathclyde, Scotland, 1983
- University of Warwick, England, 1986
- Heriot Watt University, Scotland, 1987

Deakin University

Deakin University was the first university in the world to offer an MBA course entirely in the external mode, through its School of Management. Descriptions of this programme occur in Maxwell (1986) and Northcott et al (1985). The annual intake is restricted to 60 students drawn from Australian applicants. The courses are intellectually demanding, and are consequently aimed at extremely able

students. Hence, the course has very restricted availability.

University of Strathclyde

This is a four/five year programme offered by the Strathclyde Business School which was introduced in 1983-84 and has around 250 students enrolled at present. It is currently open only to students resident in the British Isles. The foundation class options include accountancy and finance as a compulsory component and distance learning modules are available in Security Analysis and Portfolio Management from the range of electives. It is planned to prepare distance learning modules in International Finance and Financial Reporting which are currently only available to full-time and part-time students (a more detailed study of the Strathclyde programmes appear later in the paper, see Section 3).

University of Warwick

This course is offered by the University of Warwick School of Industrial and Business Studies. More than 300 students were registered for the first intake in 1986. It is the only MBA available throughout the Commonwealth in the external mode. The accountancy and finance courses occur in the first and second years. Year one includes a compulsory accountancy and finance course; this course enables students to understand modern financial reporting; and year two includes a compulsory financial management course which is aimed at promoting an understanding of financial accounting in the context of managerial decision making. Those students who discontinue the course after completing one year successfully can be awarded a Certificate of Business Administration, while those who complete two years are eligible for the Postgraduate Diploma in Business Administration. These courses are currently being offered at centres in Malaysia, Singapore and Hong Kong. This programme is of particular importance to this paper because it is an example of a collaborative venture involving a British university and a private commercial correspondence college (Wolsey Hall). The University is responsible for the development of the programme and its assessment and the correspondence college is responsible for its administration.

Heriot Watt University

This course is currently under development. It is intended to be a high quality MBA aimed at people in business who have recently been promoted into management and lack any previous training in this area. The response from UK companies has so far been poor and it is expected that many students will not be interested in the degree but will wish to study selected courses only, depending on their specific needs. The demand from people outside the UK appears to be better, particularly in Europe, Scandinavia and South America. To date, the finance and quantitative methods courses are complete and three other courses are in their first final draft form; the accounting section is currently under review. These materials are being trialled in selected companies in the UK.

One other British university institution, the University of Aston, currently offers two of its MBA modules in the distance mode, which involve accountancy and finance. These modules are (i) Financial Accounting and Finance, a package which includes 22 hours of video instruction, group discussion and print led private study materials and (ii) Basic Elements of Financial Management, a course consisting of 20 hours of video recordings, plus group discussion and print led private study. Both courses are available through the University Centre for Extension Education and have been prepared in collaboration with its Tutored Video Instruction (TVI) Unit.

In addition to these courses a number of other institutions are planning to launch MBA programmes in the near future; for example, Laurentian University in Ontario, Canada; the Open University's Open Business School and Henley Distance Learning Limited in the UK.

Post Graduate Studies - Non MBA

A number of institutions in the Commonwealth offer post graduate courses in accountancy, for example, the Western Australian Institute of Technology has a Graduate Diploma in Business. Henley Distance Learning Limited, a UK based private commercial correspondence college launched its 'Accounting for Managers' course in 1983. This course largely caters for the UK market, but is available internationally. The course is aimed at recently promoted young and inexperienced managers and skilled technologists who have been promoted into this area. Strathclyde University Business School, in addition to its MBA programme, also offers its Flexible Management Development Programme (FMBP), which was launched in 1984. Essentially the programme offers one course that is specific to the accountancy/finance area, namely the Finance in Perspective series. This series focuses on the presentation and assessment of business plans and is designed to offer a basic understanding of business plan assessment and interpretation for those who do not want to embark on an extended period of study or acquire professional qualifications, or do not work in an accounts/finance setting. Strathclyde also offers a post graduate diploma in Business Administration, a course drawn from the MBA foundation and elective units.

Massey University in New Zealand offers a post graduate/post experience Diploma in Business Studies. In Australia, the Tasmanian State Institute of Technology School of Business offers a graduate diploma in Professional Management. Mitchell College of Advanced Education in New South Wales hopes to introduce a Master of Business Degree in 1987. The Tasmanian State Institute also provides one unit externally, entitled 'Accounting for Non-Accountants' for students taking graduate diploma in Professional Management. There have been a number of important developments in Australia, involving professional associations. The Australian Society of Accountants offer a post graduate level Associate Programme through distance learning; this programme has been developed in collaboration with Deakin University. In Canada, the Canadian Credit Institute, a professional organisation, offers a four year post graduate diploma programme which is administered by the University of Toronto; the first year is

primarily devoted to accounting and there are a number of accounting options available in the latter stages.

There is a particular shortage of people who are qualified to teach in this area. The South Australian College of Advanced Education, External Studies Department, offers a graduate diploma in the Teaching of Accounting, through distance learning.

Graduate Level Courses

A whole range of degree level courses exist in Commonwealth institutions which are taught at a distance and involve varying quantities of study in accountancy and finance:

- University of London BSc External which includes an introductory course in accounting and finance;
- Open Learning Institute, Canada, Bachelor of Arts in Administrative Studies which includes three courses: Introduction to Financial Accounting, Introduction to Managerial Accounting and Finance;
- University of Lagos, Nigeria, Correspondence and Open Studies Unit (COSIT) BSc Accounting;
- Massey University, New Zealand, Bachelor of Business Studies and Bachelor of Agricultural Economics, a total of thirteen courses involving accountancy and finance are offered as compulsory or elective options for the above degrees;
- Dalhousie University, Canada, Centre for Advanced Management, School of Business Administration, Bachelor of Commerce Degree;
- Darling Downs Institute of Technology, Australia, Bachelor of Business with a Major in Accounting. (Here 50% of the Accounting students are studying in the external mode);
- South Australian College of Advanced Education, Bachelor of Business with a Major in Accountancy and a Major in Banking and Finance;
- Tasmanian State Institute of Technology, Australia, School of Business with a Bachelor of Business and a Major in Accounting. Students may also specialise in accounting with computing. (This institution offers a large number of courses in the accountancy and finance field);
- Gippsland Institute of Advanced Education, Australia, Bachelor of Business with a Major in Accounting;
- Mitchell College, Australia, Bachelor of Business with a Major in Accounting;

- Western Australia Institute of Technology, Bachelor of Business with Majors in Accounting and Financial Management;
- CJRTFM Open College, Ontario, degree level courses in accounting accredited by Ryerson Polytechnic;
- Open College, Hong Kong, University of East Asia Bachelor of Business Administration (BBA); these courses currently consist of units that were originally developed at Massey University, New Zealand, or the Open Learning Institute in British Columbia;
- Athabasca University/CGA of Canada Bachelor of Commerce.

Pre Degree Courses

These include the numerous certificate and diploma courses that are vocationally oriented and aimed at people who are generally working in the field but do not wish, or are unable, to undertake degree level studies. For example, the Open Learning Institute in Canada offers a number of pre-degree career, technical and vocational programmes which include two courses in accounting (Accounting I and II) and one in Financial Management. Numerous other institutions, mainly in Australia and Canada, also offer courses.

Basic Adult Education and Secondary School Level Courses

Our survey received three returns from Canadian Ministries/Departments of Education who supplement the conventional school level provision with distance mode courses. The Alberta Correspondence School and the Correspondence Education Branch of the British Columbia Ministry of Education currently both offer grade 11 and 12 courses in accounting to high school students and adults through distance learning. The courses are primarily aimed at local provincial residents, but are also available at increased cost to Canadians resident outside these provinces. Both these institutions use print exclusively for the delivery of these courses. The Ontario Ministry of Education Independent Learning Centre offers two grade 11 courses, two grade 12 courses, one course at grade 13 and one preliminary university course for those wishing to pursue the subject at university level. The centre is also currently developing a computer-based introductory level course in accounting which is expected to be completed in December 1987. In the UK, two Scottish institutions, Dumfries and Galloway College of Technology and Glenrothes and Buckaven Technical college currently offer the Scottish Certificate 'O' grade in accounting by distance learning.

Courses Offered by Private Commercial Correspondence Institutions

The Private Commercial Correspondence Institutions have long been among the principal providers of distance learning courses in accounting and finance. Their provision tends to cut across the programme levels presented above although they mainly offer courses at the school and pre-degree level leading to recognised qualifications such as the UK General Certificate of Education (GCE) 'O' and 'A'

levels, the Royal Society of Arts (RSA) examinations, the London Chamber of Commerce and Industry (LCCI) examinations, or at the professional level, preparing students for entry into one of the numerous professional associations. For example, the Institute of Cost and Management Accountants or the Association of Accounting Technicians.

Gaps and Weaknesses

Our survey has revealed a number of gaps and weaknesses in terms of the provision in this subject area. To date we have knowledge of only one course in an African institution that offers training in accountancy through distance learning; this is the BSc (Accounting) degree available at the University of Lagos. This problem is not confined to the African continent but extends to the majority of the developing Commonwealth. The majority of the less developed Commonwealth countries have almost no provision in this area except that provided by the private institutions at commercial rates. Our surveys revealed little information about provision in the Indian sub-continent, although a large number of institutions are known to operate. One institution that does, however, offer a postgraduate diploma in Business Administration is Annamalai University in Tamil Nadu State.

Methods and Media

All the institutions in our survey, with the exception of the University of Aston (which produces video based courses), rely primarily on print. To a large extent the media and methods employed are determined by the local contextual conditions; this has given rise to a great variety of approaches. For example, the South West London College has, for over twenty years, operated its 'Directed Private Study' pattern. This is a three stage approach where students attend the college for one full day for each subject studied at the beginning of the course, then study for nine months by correspondence with telephone and face-to-face tutorial support and then attend the college for one full day's revision immediately prior to taking their examinations. Such combinations of conventional and distance learning methods are commonplace. Some courses require compulsory attendance, for example, the University of Warwick MBA which has an eight day face-to-face seminar at the beginning of each of the first three years.

The school level programmes, particularly those in Canada, rely almost exclusively on print, although the Alberta Correspondence School has recently experimented with teleconferencing with encouraging results and expects to expand this provision in the future. The subject is particularly well suited to the application of computer assisted learning and a number of institutions are currently engaged in the development of this media. The Ontario Ministry of Education Independent Learning Centre are developing a computer based introductory course in accounting. Most of the learning will be computer assisted using highly interactive courseware. Some of the assignments will be computer marked. Many of the university courses,

for example, those at Heriot Watt University, Massey University and Deakin University, incorporate sophisticated computer based training material and some are experimenting with the use of electronic mail and computer conferencing, eg, Deakin University. This University also places a heavy reliance on audio cassette technology.

Assessment

As might be expected, the majority of institutions offering accountancy courses use traditional methods of assessment. The terminal examination is still the most common and most important form of assessment, although some institutions are giving increasing weight to course work, for example, Dalhousie University Advanced Management Centre attributes 70% of the assessment to the lesson assignments and 30% to the final examination on their Certificate programmes. The more academic programmes, for example, the University of Strathclyde MBA, attributes 70% to the examination and 30% to assignments. The professional association courses are assessed entirely by examination.

Collaboration and Co-operation among Commonwealth Distance Teaching Institutions in Accountancy

In Australia, the Tasmanian State Institute of Technology has collaborated with the Royal Melbourne Institute of Technology on the development and authorship of auditing units which are currently being used by both institutions, the development and production costs being borne equally by both participants. In addition there has been a significant level of collaboration among many of the Australian TAFE colleges in all states in Australia, in the development of the curriculum and print materials for the new Associate Diploma in Accounting which will be offered this year. Deakin University has been very active in the field of collaboration in this area, both intranationally and internationally. Within the country the institution has collaborated with the Australian Society of Accountants (ASA) in the production of a graduate programme. It has also been involved with the ASA and the University of Queensland in the development of distance education courses leading to Certified Practising Accountant (CPA) and Public Practice Programme (PPP). At the international level Deakin has collaborated with the University of Strathclyde Business School on the development of their MBA and FMDP courses; of particular interest is their pioneering work in the use of electronic mail to facilitate this. In addition the University is also the agent in Australia for some of the UK Open University's Open Business courses.

In the UK, there have been a number of co-operative exchanges at the course level. The Council for Educational Technology and the Open Tech initiative has encouraged closer co-operation between private and public sector institutions. The Rapid Results College has recently made its courses available for widescale use in public institutions, South West London College being one institution that currently uses these materials to prepare its students for the Institute of Chartered Secretaries and Administrators professional examinations. In some areas these one-to-one linkages have been extended into significant

networks. For example, the North East Open Learning Network is a collaborative union of 16 Further and Higher Education Colleges which offer a number of courses in accountancy and finance at different levels which are drawn from other institutions. One of the most significant developments is the BA/BA(Hons) Business Studies Open Degree currently under development in a number of UK tertiary level institutions. This example, along with a number of others, is dealt with in the next section of this paper.

3.0 Some Case Studies

The subject of accountancy is at first sight particularly suitable for collaborative ventures in distance education. Despite differences in procedures between countries and differences in the structures of courses at universities or colleges, there is enough common ground to make feasible collaborative production and use of courses. A number of short case studies follow of collaborative ventures, which throw light on possibilities as well as problems. Brief accounts of two international ventures are followed by some accounts of inter-institutional collaboration within countries. These accounts were prepared for this study: a further case is reported in 'Professional Development Programmes for Accountants Through Distance Education: an Australian Study' by Paul Northcott and Dale Holt, in *Programmed Learning and Educational Technology* 23:1, pp 41-55. This article describes collaboration between Deakin University, Australia and the Australian Society of Accountants.

The University of the South Pacific: Course Writing in Accounting
(Material provided by Mick White, USP).

The University of the South Pacific offers full degree programmes at its main campus at Laucala Bay in Suva, Fiji in a range of disciplines, and in agriculture at Alafua in Western Samoa. Additionally it is possible for students to begin degree programmes through the University's Distance Education Faculty.

Up to 1983 the Accounting Department offered the following degree courses through the distance education mode:-

- AC 101 Accounting information: fundamentals
- AC 102 Accounting information: applications
- AC 201 Managerial accounting

These three units, together with course AC 202 Financial and Corporate Accounting, constitute the degree course element in the Diploma in Accounting Studies. There was therefore some pressure upon the Department, together with a desire within the Department, to prepare this course for distance education students so that this entire qualification could be completed by students who could not obtain access to campus studies.

While members of the faculty at the time had a general expertise in the area of financial and corporate accounting, no member of staff claimed to have a specific interest in the area of study. It therefore became necessary for the Department to identify a source or sources of external assistance in order to secure quality course materials for would be distance education students in this area of study.

At that time it proved possible to approach two agencies for funding, namely The British Council, and The Worshipful Company of Chartered Accountants in England and Wales. The conditions imposed by the sources of financing were such that it was necessary to identify course writers from within the United Kingdom. Through an existing link with the City of London Polytechnic, individuals with the appropriate expertise with a genuine interest in the work were therefore located.

The next task was to design the course. Far more was involved than simply stating the general area of study to be covered (financial and corporate accounting) and the level to which this work was to be pitched (second year degree). Course content had to be outlined in detail to allow for the environmental differences between the countries where the course was to be offered and the country where the course was to be written. (For example, lease financing is far more important in the South Pacific economies than public issues of equities. The reverse is true in the United Kingdom).

The relevant subject matter, once identified, was broken down into fifteen units of study, each of which was seen as being a manageable amount of material for a student to master over a period of one week. The specific objectives of each unit had to be drawn up by consultation between the USP staff member and course writers (producers). The nature of student assignments had to be agreed upon in like manner. Only when this work had been done did the producers feel that the task had been sufficiently well defined to enable them to proceed with the detailed work.

The team of course writers, four in all, broke down the work load between them, each writer taking prime responsibility for some of the units. Drafts of each unit were however passed to other team members for their constructive criticism.

Unit 1 was completed first and forwarded to Fiji where the USP lecturer concerned with the project and a course developer specifically concerned with the design of distance education course material, edited it. A copy of the edited material provided course writers with a guideline for the construction of the subsequent units which consequently simplified the task of editing by USP staff.

Producing courses 'at a distance' to be offered to students through distance education may have superficial appearance of intellectual elegance. In practice, the course writer must be able to establish a sound rapport with the purchasing institution, as well as the student as the ultimate consumer. Personal contact would seem to be the

painless means of achieving this, though it cannot be inferred from the limited set of experiences outlined here that this is essential to the success of a project of this nature.

Administrative difficulties resulted in an agreement by USP to accept the product in manuscript form from the Polytechnic. This created problems at USP. While the course materials reached USP from the writers by the agreed deadlines, far more work had to be done in compiling the materials in a form ready for student use by USP staff than was originally anticipated. Typists had to work from handwriting with which they were unfamiliar and which could not be described by the wildest stretch of the imagination as copperplate. It being impractical to refer material back to the authors, proof reading had to be undertaken by the editors. As typing errors were inevitably extensive and USP staff had to work against a tight schedule a larger than acceptable number of errors found their way into the final product, detracting from what is widely accepted by its users as otherwise being of high quality.

Notwithstanding the efforts made, it was necessary to delay the start of the course when first offered. As a result students were obliged to rush their studies, which inevitably had a detrimental effect on results achieved, less than 40% of the students completing the course passing. A high drop-out rate was also experienced.

All concerned with the course were therefore encouraged by the high completion rate, and a pass rate of 63%, also high in comparison with other accounting courses, obtained when the course was offered a second time. While it is impossible to draw any conclusions as to the quality of course materials from the two observations, it remains perfectly possible that the writers' and institution's view that the course material constitutes a quality product will be confirmed by future course results. The experience may also have some implications for the importance of self-pacing of studies, at least in the South Pacific island context.

Two lessons can therefore be learned from the operation of this project. Firstly, the need for close liaison between the producer and the buyer of the product where distance educational material is being bought in, or at a minimum the need to permit a user to freely adapt materials acquired to suit local needs.

Secondly, the need to resist pressures to develop distance education materials 'on the cheap' is apparent. Even when parties to an agreement of this nature are prepared to exercise goodwill and make sacrifices, it seems that quality will inevitably suffer.

The Open College, University of East Asia: Accounting and Finance
(Material provided by Professor D.F. Swift, The Open College).

Accounting courses have attracted the largest number of registrations at the foundation level of our BBA degree since the inception of the College (O.C.). The accounting study line has also been the most popular choice of specialism. There is no doubt, therefore that the

subject field is the most demanded of the most preferred degree amongst adults in Hong Kong. We get around 600 students per year onto our first course and it is usually one of the first two or three they register on. It, therefore, has an important role as initiator into independent learning which we did not plan for.

The courses began with catastrophic drop-out and failure rates and quickly became our most serious problem. However, we have raised the success-rate of the basic course from 23% to 50%, but that is still lower than in other business courses.

At the outset, however, it is well to distinguish between my dissatisfaction, on the one hand, based on pedagogical, educational and institutional vested interests and student satisfaction or docility on the other. All I have to say should be read in the context of little complaint or criticism from students. This is most marked in relation to accountancy. Here I see an unholy alliance between traditional Chinese respect for the teacher and the long and well-established tradition of punitive 'teaching' and examining in accountancy. Some of our students are simultaneously taking accountancy courses elsewhere or have taken them before and are thoroughly at home with traditional methods in the subject. Some positively prefer it. Most students simply suffer in silence, believing the adage that learning is good for you provided you don't enjoy it.

Our courses were originally taken from Massey University where they were offered both internally and externally in the traditional Australasian extra-mural way. I chose them because I knew that their courses gained maximum exemption with the New Zealand society and were largely transferrable as professional accountancy qualifications. However, they are not good distance teaching material. An effort had been made to make the part one courses audio-visual. We used exactly the same material but at each repetition of the course it became increasingly obvious that the untidy structuring of the courses were causing students unnecessary work. That is, too much effort was wasted by the students because its objectives were not adequately specified, appropriately articulated and sequenced. As a result, students dropped out of the course because of the sheer amount of work it entailed or prepared themselves badly for the final examination where they managed to complete the work.

The final weakness was unreliability in the assignments as a reflection of the course.

Compounding the undoubted weakness of the courses as distance teaching is our difficulty in attracting and keeping appropriate staff. As a break-even institution we are forced to employ mostly local junior staff who come to us with little experience of teaching, particularly at university level. Much more importantly, they carry with them a tradition of evening and personal tutoring of the poorest kind, and a belief that this is all that is necessary. There is a vast industry in Hong Kong of evening tutoring, particularly for professional qualifications, that is a model of bad educational practices. It is no exaggeration to say that one important reason for obtaining any kind

of professional qualification, by whatever methods, is that it gives an opportunity to 'moonlight' as a tutor usually reading pirated notes from any source. Young people come to us, then, expecting to be involved in something similar. Possibly the worst feature of the whole conspectus of unsavoury attitudes is the absence of any sense of responsibility for student performance. The student is to be told what is right and what is wrong, and is entirely responsible for subsequent performance. As you can imagine, developing a professional attitude towards distance teaching and learning is an uphill job. It is here, of course, that UKOU materials are so valuable because the full course is often as good at teaching tutors how to distance teach as it is at teaching students how to independently learn. Unfortunately, the one UKOU accountancy course cuts across our syllabuses.

This, then, was the context of our problem. Our solution is to substitute better courses beginning at the part 1 level. This will entail further problems due to variations in accounting practices in various countries, but bad as that is, it is a problem of lower priority. (Hong Kong business uses a mixture of UK, US and Canadian practices).

At present we have substituted two basic courses from the Open Learning Institute of British Columbia (OLI). We are then likely to add courses from Athabasca. They now have a range up to degree level which have exemption status with the Certified General Accountant's Association of Canada. The new courses are fairly well designed, but separately from the extra work for students produced by bad design, they are also probably 'lighter' than the Massey courses. Consequently, we may have problems in preparedness for higher level courses for those who intend to follow the accounting study line. I hope they will be sufficient for the other BBA students who need do no further accounting.

All this may seem haphazard and, of course, it is. Its only justification is that it is very much better than doing nothing. Eventually, we will have a programme that brings appropriate amounts of success to students.

Collaboration in Canada between the Open Learning Institute and the Institute of Chartered Accounts of British Columbia
(Material provided by Ian Mugridge, Open Learning Institute).

In 1982, the Universities Council of British Columbia approved the offering by the Open Learning Institute of a Bachelor of Arts in Administrative Studies. This degree was designed to draw on courses in several disciplines, such as economics, commerce and psychology, to provide students who completed it with a broad acquaintance with matters related to the administration and operation of commercial and other organisations. Since the programme began to be developed, a number of additions to it have been discussed and some are beginning to be put into effect. One of the most frequently discussed options has been the addition of a series of accounting courses to the administrative studies programme.

Such discussions were initiated by the Institute of Chartered Accountants of B.C. which was faced with a problem of growing importance. The Institute has always required that articling students shall have completed a degree before entering upon their articles; and recently one of the results of this has been that, as students in B.C. found attendance at one of the provincial universities more difficult or expensive, fewer people opted to undertake the full training required by the Institute, choosing instead to work towards certification as a certified general accountant or a registered industrial accountant. Rather than reduce their entry requirements, the Chartered Accountants of the province began to examine options for allowing their potential students and students to take degrees without leaving the interior of the province. As part of this process, representatives of the Institute and its school of accountancy approached OLI.

After lengthy discussions, the Institute recognised the OLI administrative studies degree as an appropriate preparation for its articling students and, at the urging of the Institute, OLI agreed to expedite two processes on which it was already embarked - the completion of all courses in this degree and the articulation with it of community college business and commerce programmes. This second action would enable students from interior colleges to carry into their degree studies at OLI maximum credit from college programmes and thus to proceed as speedily as possible through the final years of their degrees.

The effects of these arrangements are already being felt in third and fourth year administrative studies enrolments at OLI and the Chartered Accountants are able to increase the availability of their training to appropriately qualified students in the interior of the province. One further collaborative activity is now being added along the lines implied earlier in this discussion. The addition of an accounting option to the OLI administrative studies degree will be a benefit both to accounting and to non-accounting students. With this in mind, talks are now in progress which will enable OLI to develop further accounting courses required for such an option particularly at the senior levels, using its own resources as well as those of the Institute's school of accountancy. Such an arrangement will enable both agencies to develop needed courses at lower cost to each and thus probably more quickly than each would have been able to do separately. It is also likely that, given the transferability of many accounting courses, these new courses will provide materials usable in other jurisdictions, both inside and outside Canada (see discussion of involvement with Open College, Hong Kong).

UK: The Development of a Degree in Business Studies by Open Learning
(Material provided by Derek Cherrington, City of Birmingham Polytechnic).

The impetus for a new degree by Open Learning grew from the interests of a working party of the National Standing Conference for Part-time Degrees in Business Studies in the United Kingdom. This Standing Conference represents over thirty Polytechnics and Colleges of Higher

Education in the UK, including the nineteen colleges which currently offer a part-time degree in Business Studies.

Their central aim in proposing the development of such a degree by open learning was to offer degree level business education to that part of the community which is currently unable to pursue attendance based courses. In order to make such an initiative cost effective, it was proposed to offer a substantially common scheme across a number of participating institutions, primarily those which were already offering a part-time degree in Business Studies. It was further proposed that staff from the participating institutions would share in the development and production of materials and plan and operate the scheme under the guidance and with the support of a centralised administration. Once the degree programme was operational it was intended that recruitment, teaching and assessment would be the responsibility of each institution.

A detailed proposal was drawn up and submitted by Birmingham Polytechnic, the proposed central administration for the project, to the Council for National Academic Awards (CNAA) for funding from its development fund. The proposal was accepted in May 1986 and a grant was awarded to Birmingham Polytechnic to coordinate the development of the degree.

Report on the development of the degree to date

The agreed structure of the degree is as follows:-

1. Foundation Units

- a) Economics I
- b) Commercial Law
- c) Computing
- d) Accounts I
- e) Quantitative Methods
- f) Behavioural Studies

2. Intermediate Units

- a) Economics II
- b) Accounts II
- c) Information Studies
- d) Organisation and Decision Making

3. Advanced Units

- a) Business Policy/Strategy
- b) Financial Management
- c) Marketing
- d) Human Resources Management

4. Honours Unit

A project with a full report

(All units are 120 hours long and students are expected to attempt three units of study per year).

At the time of writing most of the foundation units are in draft form and undergoing extensive piloting in at least two of the participating institutions. This piloting is conducted within existing part-time degree programmes and involves careful monitoring and evaluation of student and staff reactions to the materials. The authors of the materials and those involved in the pilot process meet frequently to discuss results and workshops on monitoring and evaluation are held nationally in order that the degree has consistency in format and style as well as academic rigour.

The originators of the degree proposal had assessed that it would be necessary to produce newly written materials for each unit. However, it has become clear that there are a variety of existing packages which can, with skilful editing, be adapted for open learning use. It is intended during the current year to see to what extent the bulk of Intermediate and Advanced units can be constructed from existing materials. This will avoid the necessity to reinvent the wheel and reduce considerably the time to a course delivery date. Also if this process of adaptation and buying in proves to be academically sound and financially feasible it will also simplify the process of unit renewal and updating. Additionally, although not in the present proposal, it will enable us to consider the possibility of further units and a system of options.

If the production of Intermediate and Advanced units goes according to plan it is anticipated that the degree course will be available for the first intake in 1988.

As with any research and development proposal the programme can change in content and direction. This proposal has stayed generally on course but its originators are seeing a variety of ways of speeding up the programme and diversifying the curriculum.

Perhaps one area where the originators of this project had limited vision was in defining the market for such a degree course. Their market survey conducted by the Economist Intelligence Unit provided them with a useful indication of the size of the market and likely profiles and expectations of potential students but only within the UK. As the programme has developed it has become increasingly apparent that there is also a large market for such a degree course overseas, particularly within the Commonwealth.

The research team is currently examining ways in which the degree course could be delivered and sustained overseas. Preliminary findings suggest that there are commercial and academic agencies which currently offer "correspondence courses" or "distance learning programmes" around the world which already have their own organisation and delivery services based overseas. It would seem that perhaps

initially it would make sense to offer the degree course via one of these agencies, at least until a Commonwealth wide organisation exists to facilitate this kind of open learning.

4.0 Conclusions

We have found, in this preliminary survey, substantial provision in this field. However we have also found some apparent gaps in the provision. We suggest that the development of further high quality material is needed at first degree level. Also, it seems to be imperative that practical courses for owners and managers of businesses be produced to help in the development of African and other underprovided countries. The existing material provided, for instance, by the Open University Business School and Henley are aimed at a narrow target group of managers. Another area which appears to be worthy of attention is Computer Assisted Learning, now that there is a considerable advance in compatibility between computers and a substantial decrease in the cost of hardware. There are a number of initiatives in this field, including a promising collaborative venture between the Open Learning Institute of British Columbia and McGraw-Hill Ryerson. However, before going on to produce new materials, we suggest that further research should be undertaken into the available programmes in the Commonwealth, including evaluation of the appropriateness and quality of the materials. We believe that this should be undertaken as a matter of urgency so that efforts within the Commonwealth may be co-ordinated, avoiding waste of resources and helping to ensure that high quality materials are available to all the countries in the Commonwealth as soon as possible.