

Qualification Title: New Zealand Certificate in Business (Accounting Support Services)
 (Level 4)

Qualification number: 2455

Date of review: 6 November 2018

Final decision on consistency of the qualification: *National consistency confirmed*

Threshold:

The threshold to determine sufficiency with the graduate profile was determined as evidence of:

Graduates can operate in accounting support roles contributing to business entities performance and productivity, under broad guidance, in accordance with internal and external workplace requirements, in an ethical manner, in bi and multi-cultural environments.

Tertiary Education Organisations with sufficient evidence

Tertiary Education Organisation	Final rating
Eastern Institute of Technology	Sufficient
Manakau Institute of Technology	Sufficient

Introduction

The purpose of this 50 credit - qualification is to provide New Zealand business entities with people who can carry out a broad range of accounting support services.

Graduates will have the skills and knowledge to work in a range of accounting support roles in business entities, including community groups in volunteer accounting functions. Graduates of this qualification may progress to the NZ Diploma of Business or other relevant industry qualifications.

There were two tertiary organisations with approval to award this qualification. Between them they had 58 graduates during the reporting period.

NZQA is the qualification developer (on behalf of and in close collaboration with the sector) and a NZQA representative attended the consistency meeting. This representative was involved in the development of the qualification and will be engaging with stakeholders planning for an upcoming review of this business qualification.

Evidence

The education organisations provided a range of evidence to demonstrate that their graduates met the graduate profile outcomes.

The criteria used to judge the evaluation question were:

- The nature, quality and integrity of the evidence presented by the education organisation

- How well the organisation has analysed, interpreted and validated the evidence, and used the understanding gained to achieve actual or improved consistency
- The extent to which the education organisation can reasonably justify and validate claims and statements relating to the consistency of graduate outcomes, including in relation to other providers of programmes leading to the qualification

The key evidence provided included:

Programme evidence

- Programmes had been approved by NZQA and offered during 2017.
- Programme documentation evidenced a clear mapping of learning outcomes and assessments against the graduate profile outcomes.
- A range of learning activities, including use of a unified case study with a realistic business entity, and industry-based tools e.g. Zero, Payrolls systems, IRD tools were evidenced. These provided learners with realistic contexts in which to apply their learning and be assessed against. One provider reported they had incorporated a range of collaborative team approaches to learning and assessment, and the other reflective journals.
- Internal and external moderation samples mostly showed robust processes and gave confidence that the graduate outcomes were being assessed at the right level and assessor judgements were consistent.
- On-going self-assessment and improvement processes, as well as plans to enhance the programmes

Graduate evidence

- Graduate survey results (surveys conducted on-line and by external research company) showed graduates positive responses and high levels of confidence in the skills and knowledge gained from the qualification.
- Graduate destination data showed that most graduates were in work (full-time and part-time) or were undertaking further study (some fell into both categories).

Employer and next-user evidence

- Feedback from stakeholders was limited as this was the first year the programmes had been offered. One provider had an employer attestation demonstrating the value of their employee's skills knowledge and seeking advice on further study opportunities. They also had feedback from the lecturers of higher-level programmes confirming graduates had met the graduate profile outcomes. The other provider had evidence of feedback from their Local Advisory Committee on the programme and graduates.

How well does the evidence provided by the education organisation demonstrate that its graduates match the graduate outcomes at the appropriate threshold?

The education organisations effectively demonstrated that their graduates matched the graduate profile outcomes at the appropriate threshold. The consistency review evidence came from the following sources: programme related evidence and evidence of graduate destinations including work and further study, graduate's high levels of satisfaction and confidence in the skills and knowledge gained from the qualification, and some more limited feedback from key stakeholders, including an employer, and the tutors/lecturers of higher-level study programmes.

The programme learning outcomes and assessments were clearly aligned to the graduate profile, internal moderation had been conducted and assessment judgements were confirmed, or processes were currently underway. The conditions of the qualification were being met as the scenarios described by the participants were realistic. Many of the

students were working part-time in roles relating to accounting support and were able to utilise their work environment and apply the learnings to their work.

The graduate destination data showed that many graduates were either in work or studying towards a higher qualification. Graduate survey results generally showed high levels of satisfaction or confidence with the skills and knowledge acquired from their programme of study.

Whilst feedback from employers and other next-users was limited, it was openly acknowledged by both providers that this is an area for improvement. Feedback from tutors/lecturers of the graduates who were undertaking further study confirmed that graduates had met the graduate profiles outcomes and were making good progress on the higher-level study.

Overall, a convincing case was made that the 2017 graduates match the graduate profile outcomes at the appropriate threshold.

Special Focus

The qualification developer brought a focus to this consistency review that: *Programme design and delivery, and all assessment will be conducted in and for the context of a real or realistic business entity and considering the requirements of that context.*

Examples of good practice

One organisation sought professional assistance in developing a well-designed survey questionnaire, recognising that designing robust and effective survey is a specialist skill.

Recommendations to Qualification Developer

There were no recommendations, however the providers expressed an interest in being involved in the upcoming qualification review process.